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16250 Bircher Ave.
Granada Hills, Ca.
91344

Jan. 24, 1978

004876

Mr Donald A. Purdy, Jr.

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

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

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

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

Sincerely Yours
Samuel D. 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 .....

Preparer's signature (other than taxpayer) ..... Preparer's identification number (see General Instruction B) 95-294144 9 Date .....

13717 VANOWEN 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 . . . . . ▷ 322-12-7997

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:

	Month	Day	Year
(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") ▶.....

(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:

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

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)**	0
11 Allowable deduction, lesser of line 9 or line 10 (enter here and on Form 1040, line 40a) . . . . . ▶	0

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 . . . . . ▶	

☆ U.S. GOVERNMENT PRINTING OFFICE: 1976—O-218-176 E.I. 13-2687299

Form **1040** Department of the Treasury—Internal Revenue Service **U.S. Individual Income Tax Return** **1976**

This space for IRS use only

For the year January 1–December 31, 1976, or other taxable year beginning , 1976 ending , 19

Please print or type

Name (If joint return, give first names and initials of both): SAMUEL + PHYLLIS

Last name: RUBY

Your social security number: 322 12 7997

Present home address (Number and street, including apartment number, or rural route): 16250 BIRCHER ST

For Privacy Act Notification, see page 5 of Instructions.

Spouse's social security no.: JFK Act 5 (g)(2)(D)

City, town or post office, State and ZIP code: GRANADA HILLS CA

Occupation: Yours ▶ S/E; Spouse's ▶ S/E

Filing Status (Check only ONE box)

1 ☐ Single

2 ☒ Married filing joint return (even if only one had income)

3 ☐ Married filing separately. If spouse is also filing give spouse's social security number in designated space above and enter full name here ▶

4 ☐ Unmarried Head of Household. See page 7 of instructions to see if you qualify ▶

5 ☐ Qualifying widow(er) with dependent child (Year spouse died ▶ 19). See page 7 of Instructions.

Exemptions

6a Regular ☐ Yourself ☐ Spouse — Enter number of boxes checked ▶ 2

b First names of your dependent children who lived with you: ELISA, THOMAS — Enter number ▶ 2

c Number of other dependents (from line 7) ▶

d Total (add lines 6a, b, and c) ▶ 4

e Age 65 or older ☐ Yourself ☐ Spouse; Blind ☐ Yourself ☐ Spouse — Enter number of boxes checked ▶

f TOTAL (add lines 6d and e) ▶ 4

7 Other dependents:

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

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

Income

9	Wages, salaries, tips, and other employee compensation (Attach Forms W-2. If unavailable, see page 6 of Instructions.)	9	-0-
10a	Dividends (See pages 9 and 16 of Instructions), 10b less exclusion, Balance ▶ (If gross dividends and other distributions are over $400, list in Part I of Schedule B.)	10c	-0-
11	Interest income. (If $400 or less, enter total without listing in Schedule B; If over $400, enter total and list in Part II of Schedule B)	11	5195
12	Income other than wages, dividends, and interest (from line 37)	12	2546
13	Total (add lines 9, 10c, 11 and 12)	13	7741
14	Adjustments to income (such as moving expense, etc. from line 42)	14	-0-
15a	Subtract line 14 from line 13	15a	7741
b	Disability income exclusion (sick pay) (attach Form 2440)	15b	-0-
c	**Adjusted gross income.** Subtract line 15b from line 15a, then complete Part III on back. (If less than $8,000, see page 2 of Instructions on "Earned Income Credit.")	15c	7741

Tax, Payments and Credits

16 Tax, check if from: ☒ Tax Table ☐ Tax Rate Schedule X, Y or Z ☐ Schedule D; ☐ Schedule G ☐ Form 2555 OR ☐ Form 4726 — 16: -0-

17a	Multiply $35.00 by the number of exemptions on line 6d	17a	140	
b	Enter 2% of line 47 but not more than $180 ($90 if box 3 is checked)	17b		
17c	Enter larger of a or b (If box on line 3 is checked see page 10 of Instructions)	17c	140	
18	Balance. Subtract line 17c from line 16 and enter difference (but not less than zero)	18	-0-	
19	Credits (from line 54)	19		
20	Balance. Subtract line 19 from line 18 and enter difference (but not less than zero)	20	-0-	
21	Other taxes (from line 62)	21	280	
22	Total (add lines 20 and 21)	22	280	
23a	Total Federal income tax withheld. (attach Forms W-2, or W-2P to front)	23a		
b	1976 estimated tax payments (include amount allowed as credit from 1975 return)	23b	602	
c	Earned income credit. (from page 2 of Instructions)	23c		
d	Amount paid with Form 4868	23d		
e	Other payments (from line 66)	23e		
24	**TOTAL** (add lines 23a through e)	24	602	

Pay amount on line 25 in full with this return. Write social security number on check or money order and make payable to Internal Revenue Service.

Due or Refund

25	If line 22 is larger than line 24, enter **BALANCE DUE IRS** (Check here ▶ ☐, if Form 2210 or Form 2210F is attached. See page 10 of instructions.)	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		100

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 (and employer's name, if any) — Date

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

Identifying number (see instructions): 95-2941449 — Address (and ZIP code)

Please attach Copy B of Forms W-2 here

Please attach Check or Money Order here

218-052-2

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	
37	Total (add lines 29 through 36). Enter here and on line 12 ▶	37	2546

Part II Adjustments to Income

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

Part III Tax Computation

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

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

Part IV Credits

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

Part V Other Taxes

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

Part VI Other Payments

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

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

(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 7997

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.) ▶	
SCH	
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 ▶	1941

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) ▶	
SCH	
17 **Total (add lines 11 through 16).** Enter here and on line 35 ▶	1128

Interest Expense (See page 14 of Instructions.)

18 Home mortgage	
19 Other (itemize) ▶	
SCH	
20 **Total (add lines 18 and 19).** Enter here and on line 36 ▶	2517

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. ▶	
SCH	
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 ▶	100

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 ▶	Ø

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 ▶	Ø

Summary of Itemized Deductions (A)

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	100
38 Casualty or theft loss(es)—line 29	Ø
39 Total miscellaneous—line 33	Ø
40 **Total deductions (add lines 34 through 39).** Enter here and on Form 1040, line 44 ▶	5686

218-054-1

Schedule B—Dividend and Interest Income

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

Your social security number: 322 12 7997

Part I Dividend Income

Note: *If gross dividends (including capital gain distributions) and other distributions on stock are $400 or less, do not complete this part. But enter gross dividends less the sum of capital gain distributions and non-taxable distributions, if any, on Form 1040, line 10a (see note below).*

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

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 distributions (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

Part II Interest Income

Note: *If interest is $400 or less, do not complete this part. But enter amount of interest received on Form 1040, line 11.*

7 Interest includes earnings from savings and loan associations, mutual savings banks, cooperative banks, and credit unions as well as interest on bank deposits, bonds, tax refunds, etc. Interest also includes original issue discount on bonds and other evidences of indebtedness (see page 16 of Instructions). (List payers and amounts)

NOTE ON WOODLEY BISTRO	4959
UAL	17
TRANSWORLD	11
✓ ✓	191
WORLD	17

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.*

B

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.)

☆ U.S. GOVERNMENT PRINTING OFFICE: 1976—O-218-054

218-054-1

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).

1976

Name of proprietor: S&P 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 C Employer identification number ▶ 95-2651578
D Business address (number and street) ▶ 16055 VENTURA BLVD
City, State and ZIP code ▶ Encino CA 91316

	Yes	No
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)?	X	
If "Yes," where filed ▶		
G Was an Employer's Quarterly Federal Tax Return, Form 941, filed for this business for any quarter in 1976?	X	
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)		X

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

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

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

Line No.	Explanation	Amount	Line No.	Explanation	Amount
		$			$

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

If you need more space, use Form 4562.

a. Description of property	b. Date acquired	c. Cost or other basis	d. Depreciation allowed or allowable in prior years	e. Method of computing depreciation	f. Life or rate	g. Depreciation for this year
1 Total additional first-year depreciation (do not include in items below) →						
2 Other depreciation:						
			Scott			106
3 Totals						
4 Less amount of depreciation claimed in Schedule C–1, page 1						
5 Balance—Enter here and on page 1, line 6						106

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

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

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

Did you claim a deduction for expenses connected with:

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

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

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NW 68261 DocId:32245535 Page 10

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).

1976

Name(s) as shown on Form 1040: S+P Ruby

Social security number: 322 12 7997

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

D

a. Kind of property and description (Example, 100 shares of "Z" Co.)	b. Date acquired (Mo., day, yr.)	c. Date sold (Mo., day, yr.)	d. Gross sales price	e. Cost or other basis, as adjusted (see Instruction 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 Short-term capital loss carryover attributable to years beginning after 1969 (see Instruction I)	4	(741)
5 Net short-term gain or (loss), combine lines 3 and 4	5	(741)

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

6					
INSTALLMENT SALE					5355

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	(5839)
13 Net long-term gain or (loss), combine lines 11 and 12	13	(484)

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—**		
a Enter 50% of line 13 or 50% of line 14, whichever is smaller (see Part IV for computation of alternative tax). Enter zero if there is a loss or no entry on line 13	15a	
b Subtract line 15a from line 14. Enter here and on Form 1040, line 30a	15b	
16 **If line 14 shows a loss—**		
a Enter one of the following amounts: (*i*) If line 5 is zero or a net gain, enter 50% of line 14; (*ii*) If line 13 is zero or a net gain, enter line 14; or, (*iii*) If line 5 and line 13 are net losses, enter amount on line 5 added to 50% of amount on line 13	16a	
b Enter here and enter as a (loss) on Form 1040, line 30a, the smallest of: (*i*) The amount on line 16a; (*ii*) $1,000 ($500 if married and filing a separate return); or, (*iii*) Taxable income, as adjusted (see Instruction J) SEE 4798	16b	(1000)

218-056-1

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

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

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

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

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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)	1a		
b Farm partnerships	1b		
2 Net earnings from farm self-employment (add lines 1a and b)	2		
FARM OPTIONAL METHOD 3 If gross profits from farming[1] are: a Not more than $2,400, enter two-thirds of the gross profits; b More than $2,400 and the net farm profit is less than $1,600, Enter $1,600	3		
[1] 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	4		

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	3546	
b Partnerships, joint ventures, etc. (other than farming)	5b		
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	5c		
d Service with a foreign government or international organization	5d		
e Other (See Form 1040 instructions for line 36.) Specify ▶	5e		
6 Total (add lines 5a through e)	6	3546	
7 Enter adjustments if any (attach statement)	7		
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.	8	3546	
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: 1973, 1974, and 1975. The nonfarm optional method can only be used for 5 taxable years.*			SE
NONFARM OPTIONAL METHOD 9 a Maximum amount reportable, under both optional methods combined (farm and nonfarm)	9a	$1,600	00
b Enter amount from line 3. (If you did not elect to use the farm optional method, enter zero)	9b		
c Balance (subtract line 9b from line 9a)	9c		
10 Enter two-thirds of gross nonfarm profits[2] or $1,600, whichever is smaller	10		
11 Enter here and on line 12b, the amount on line 9c or line 10, whichever is smaller	11		
[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 14) as explained in instructions for Schedule SE. Also, include gross profits from services reported on line 5c, d, and e, as adjusted by line 7.			

Part III Computation of Social Security Self-Employment Tax

12 Net earnings or (loss): a From farming (from line 4)	12a		
b From nonfarm (from line 8, or line 11 if you elect to use the Nonfarm Optional Method)	12b	3546	
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.)**	13	3546	
14 The largest amount of combined wages and self-employment earnings subject to social security or railroad retirement taxes for 1976 is	14	$15,300	00
15 a Total "FICA" wages and "RRTA" compensation (15a)			
b Unreported tips subject to FICA tax from Form 4137, line 9 or to RRTA (15b)			
c Total of lines 15a and b	15c		
16 Balance (subtract line 15c from line 14)	16		
17 Self-employment income—line 13 or 16, whichever is smaller	17	3546	
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	18	280	

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

Section A.—Short-term Capital Loss Carryover

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

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

Section B.—Long-term Capital Loss Carryover

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

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

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

Section A.—Short-term Capital Loss Carryover

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

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

Section B.—Long-term Capital Loss Carryover

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

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

NW 68261 DocId:32245535 Page 14

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

Instructions

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

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

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

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

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

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

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

Part IV Capital Gains and Losses

Section A.—Short-term Capital Gains and Losses

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

Section B.—Long-term Capital Gains and Losses

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

Section C.—Summary of Sections A and B

7 Combine lines 3 and 6 and enter the net gain or (loss) here	7	(9442)
8 If line 7 shows a gain—		
(a) Enter 50% of line 6 or 50% of line 7, whichever is smaller (see Schedule D (Form 1040), Part IV, for computation of alternative tax). Enter zero if there is a loss or no entry on line 6	8(a)	
(b) Subtract line 8(a) from line 7. Enter here and on Form 1040, line 30a	(b)	
9 If line 7 shows a loss— If losses are shown on BOTH lines 5 and 6, omit lines 9(a) and (b) and go to Section D. Otherwise,		
(a) Enter one of the following amounts: (i) If line 3 is zero or a net gain, enter 50% of line 7; (ii) If line 6 is zero or a net gain, enter amount from line 7; or (iii) If line 3 and line 6 are net losses, enter amount on line 3 added to 50% of amount on line 6	9(a)	
(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))	(b)	(1000)

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

10 Enter loss from line 3; if line 3 is zero or a gain, enter a zero				10	
11 Enter loss from line 6				11	
12 Enter gain, if any, from line 3; if line 3 is zero or a loss, enter a zero				12	
13 Reduce loss on line 11 to the extent of the gain, if any, on line 12				13	
14 Combine amounts on 1976 Schedule D (Form 1040), lines 3 and 11 and if gain, enter gain; if zero or a loss, enter a zero	14				
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	15				
16 Enter smaller of amount on line 14 or line 15	16				
17 Enter excess of gain on line 14 over amount on line 16	17				
18 Enter loss from line 2; if line 2 is blank, enter a zero	18				
19 Reduce gain, if any, on line 17 to the extent of loss, if any, on line 18 (see Instruction B)	19				
20 Enter loss from line 5	20				
21 Add the gain(s) on line(s) 16 and 19	21				
22 Reduce the loss on line 20 to the extent of the gain, if any, on line 21 (see Instruction C)				22	
23 Enter smaller of amount on line 22 or line 13 (if line 22 is zero, enter a zero)				23	
24 Subtract amount on line 23 from the loss on line 13				24	
25 Enter 50% of the amount on line 24				25	
26 Add lines 10, 23, and 25				26	
27 Enter here and enter as a (loss) on Form 1040, line 30a, the smallest of: (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))				27	( )

NAME S.+P. Ruby CALENDAR YEAR 19 76

ADDRESS SOC. SEC. NO. 322-12-7997

DEDUCTION SCHEDULE

MEDICAL	STATE	FEDERAL
2 MEDICINE/DRUGS		
3 LESS 1% A.G.I. (Line 18 - 1040)		
4 NET MED/DRUGS		
5 H & A INS. (½ + EXCESS)		1405.
6a DR.		
DR.		
DR.		
DR.		
DR.		548
DR.		
DR.		
DR.		
6b HOSPITAL		
PROSTHETIC APPLIANCES		
HEARING AID		
6c AMBULANCE		
LABORATORIES		
TRAVEL FOR MED. 1000		70.
MEDICARE INS.		
GLASSES		
7 MEDICAL EXPENSES		2023
LESS REIMBURSED BY INS.		
8 LESS 3% ADJ. GROSS INC.		232
9		1791
I +: ½ (TO $150) OF H & A INS.		150.
10 TOTAL MEDICAL DED. ▷	1941	1941
TAXES		
11 STATE & LOCAL INCOME		Ø
12 REAL ESTATE		924
13 STATE & LOCAL GASOLINE		48
14 GENERAL SALES TAX		139
15a PERSONAL PROPERTY		
15b PERSONAL PROPERTY AUTO		22
16 SALES TAX AUTO		Ø
17 TOTAL TAXES ▷	1128	1128
INTEREST (TO WHOM PAID)		
18 MORTGAGE		2482
19 INSTALLMENT LOANS		35
20 TOTAL INTEREST ▷	2517	2517

CONTRIBUTIONS	STATE	FEDERAL
21a CASH CONTRIBUTIONS		
21b PARTNERSHIP SHARE		
GIRL/BOY SCOUTS		
HEART FUND/CANCER FUND		100
RED CROSS/UNITED FUND		
XMAS & EASTER SEALS		
MISC. ORGANIZED CHARITIES		
POLITICAL CONTRIBUTIONS		
CHURCHES		
22 OTHER THAN CASH		
23 CARRY OVER FROM PRIOR YRS.		
24 TOTAL CONTRIBUTIONS ▷	100	100
CASUALTY OR THEFT (LOSS(ES)		
25 LOSS BEFORE ADJUSTMENT		
26 INSURANCE REIMBURSEMENT		
27		
28 ($100 LIMITATION PER CAS.)		
29 TOT. CAS. OR THEFT LOSS ▷	Ø	Ø
MISCELLANEOUS DEDUCTIONS		
30 ALIMONY		
31 UNION/PROFESSIONAL DUES		
32 INCOME TAX PREPARATION		
UNIFORMS/PROTEC. CLOTHING		
SMALL TOOLS AND SUPPLIES		
LAUNDRY AND CLEANING		
AUTO USE/DAMAGE		
INVEST.COUNSEL & PUBS.(Sched)		
EMPLOYMENT AGENCY FEES		
SAFE DEPOSIT BOX		
TEL. REQ. IN BUSINESS		
POLITICAL CONTRIBUTIONS		
33 TOTAL MISC. DED. ▷	Ø	Ø

SUMMARY OF ITEMIZED DED.	STATE	FEDERAL
34 TOT. DEDUCTIBLE MEDICAL & DENTAL EXPENSES (FROM LINE 10)		
35 TOTAL TAXES (From Line 17)		
36 TOTAL INTEREST (Line 20)		
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

REMARKS

Form 101

NAME S.&P. Ruby

I.D. NO. OR SOC. SEC. NO. 322-12-7997

CALENDAR YEAR 19 76

ADDRESS

FISCAL YEAR ENDING

19

SCHEDULE OF PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

PRINCIPAL BUSINESS ACTIVITY

BUSINESS NAME EMPLOYERS NO.

BUSINESS ADDRESS

TOTAL RECEIPTS		15947.
INVENTORY AT BEGINNING OF YEAR	0	
MERCHANDISE PURCHASED	8856	
LABOR		
TOTAL	8856	
INVENTORY AT END OF YEAR	2400	6456
GROSS PROFIT		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	637	
INTEREST	419	
JANITOR SERVICE		
LAUNDRY		
LEGAL AND ACCOUNTING	50	
MAINTENANCE		
OFFICE SUPPLIES AND EXPENSE		
RENT	1608	
REPAIRS	13	
SALARIES AND WAGES		
SALARIES OFFICERS		
SUPPLIES	1551	
TAXES AND LICENSES	284	
TAXES - PAYROLL		
TELEPHONE	169	
TRAVEL		
UTILITIES		
		5945
NET PROFIT OR (LOSS) - FEDERAL RETURN		3546
NET PROFIT OR LOSS) - STATE RETURN (SEE DEPREC. SCHEDULE FOR DIFF.)		

PROFESSIONAL STATIONERS INC. FORM 104
LOS ANGELES, CALIF.

SCHEDULE

NAME S+P Ruby

ADDRESS

I.D. NO. OR SOC. SEC. NO. 322-12-7997

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	2112			2112	0	2112	S.L.	10 YR	106
GOODWILL		13200								
	TOTALS									

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

TOTAL DEPRECIATION THIS YEAR 106

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

SCHEDULE _____

NW 68261 DocId:32245535 Page 19

NAME SAMUEL & PHYLLIS RUBY I.D. or SOC. SEC. NO. 322-12-7997 Calendar Yr. 19 25 F/Y/E 19

GAINS ON INSTALLMENT SALES

DESCRIPTION OF PROPERTY COFFEE SHOP

DATE ACQUIRED 2/1/74 DATE SOLD 9/12/75

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	

TAXABLE YR.	TOTAL PAYMENTS	LESS INT. (TO PT. 2. SEC. 3)	ORDINARY INCOME: SECTION 1245 REPORTED	SECTION 1245 BALANCE	SECTION 1250 REPORTED	SECTION 1250 BALANCE	CAPITAL GAIN REPORTED	CAPITAL GAIN BALANCE
1975	20148	NONE	7418	15416				
1976	19503	4959	5355	10061				

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 One: [X] Calendar Year [ ] Fiscal Year Ending _____ 1977

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

FOR PRIVACY NOTIFICATION SEE PAGE 2 OF INSTRUCTIONS

Your Social Security Number: 322 12 7997
Spouse's Social Security Number: JFK Act 5 (g)(2)(D)

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

OCCUPATION: Yours S/E; Spouse's S/E

FILING STATUS

1 [ ] Single (Check Only One)
2 [X] 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 / If line 2, 4 or 5 checked, enter $50 } — 6: 50.00
7 Dependents — Do not list the person who qualifies you as head of household
ELISA
THOMAS
Total Number 2 × $8 — 7: 16.00
8 Blind (see 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: 66.00

10	Wages, salaries, tips and other employee compensation (Attach copy 2 of Form(s) W-2 to face of this return. If unavailable, see instructions, Page 10)	10: 0
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 48)	13: 2546
14	Total (add lines 10, 11, 12 and 13)	14: 7741
15	Adjustments to income (from line 55)	15: 0
16	Adjusted gross income (subtract line 15 from line 14)	16: 7741

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

17	Deductions: Itemized (from line 63) OR STANDARD ($1,000 if line 1 or 3 checked—$2,000 if line 2, 4 or 5 checked)	17: 5686
18	Taxable income (subtract line 17 from line 16) Compute tax from Tax Rate Schedule—Enter tax on line 19	18: 2055
19	Tax from (check one) [ ] Tax Table [X] Tax Rate Schedule [ ] Income Averaging Schedule (G or G-1)	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:
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:
25	Total tax liability (add lines 23 and 24)	25: -0-
26	Total California income tax withheld (attach W-2 or W-2P to face of this return)	26: 0
27	Renter's credit—if you lived in rented property on March 1, 1976, complete Part 1 on page 2	27: 0
28	1976 California estimated tax payments	28:
29	Excess California SDI tax withheld (see instructions)	29:
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 →	31: -0-
32	If line 25 is smaller than line 30, enter amount OVERPAID	32: -0-
33	Amount of line 32 to be REFUNDED TO YOU. Allow at least six weeks. Mail return to: FRANCHISE TAX BOARD, P.O. BOX 13-540, SACRAMENTO, CA 95813 →	33: -0-
34	Amount of line 32 to be credited on your 1977 ESTIMATED TAX	34:

Do not write in these spaces: P E M A R

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 HERE — Your signature: _____ Date: _____ Spouse's signature (if joint return): _____ Date: _____

Preparer's signature (other than taxpayer): _____ Date: _____
95-241449
Address (and Zip code): _____

Write social security number on check or money order. ATTACH HERE

ATTACH COPY 2 OF FORM W-2 HERE

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

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

PART II – Other Income

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

PART III – Adjustments to Income

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

PART IV – Itemized Deductions

Attach Schedule A(540) and enter sub-totals on lines 56 thru 62, below

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

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

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

PART VI – Other Taxes

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

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

SCHEDULE A
FORM 540

CALIFORNIA
ITEMIZED DEDUCTIONS
Attach to Form 540

TAXABLE 1976 YEAR

Name as shown on Form 540: S + R Ruby

Social Security Number: 322 | 12 | 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

22. Other than cash.—See instructions for required statement
23. Carryover from 1974 & subsequent years – See instructions
24. **Total**— (Add lines 21a thru 23. Maximum deduction may not exceed **20%** of adjusted gross income. Enter here and on Form 540, line 59) — 100

Casualty or Theft Loss(es)

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

25. Loss before insurance reimbursement
26. Insurance reimbursement
27. Subtract line 26 from line 25, Enter difference (If less than zero, enter zero)
28. Enter $100 or amount on line 27, whichever is smaller
29. Casualty or theft loss (subtract line 28 from line 27. Enter here and on Form 540, line 60) — 0

Miscellaneous Deductions

30. Alimony paid to:
31. Employment Education Expense
32. Union dues
    Other (itemize)
33. **Total** (Add lines 30 through 32. Enter here and on Form 540, line 61) — 0

Child Care and Adoption Expense

34. Child care expenses – Attach Form 3805X
35. Total adoption expense
    Less 3% of line 16, Form 540
36. Net adoption expenses – See instructions for maximum limitations
37. Total child care and adoption expenses (add lines 34 and 36. Enter here and on Form 540, line 62) — 0

SCHEDULE B
FORM 540

CALIFORNIA
DIVIDEND AND INTEREST INCOME
Attach to Form 540

TAXABLE 1976 YEAR

Name as shown on Form 540: S+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 distributions), less nontaxable portion, if any, on Form 540, page 1. Do NOT deduct the $100 federal exclusion.

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

1. Gross dividends and other distributions on stock—List payers and amounts—Write (H), (W), (J), for stock held by husband, wife, jointly.	
2. Total dividends	
3. Nontaxable distributions	
4. Taxable dividends—Subtract line 3 from line 2. Enter here and on line 11, form 540	

PART II—INTEREST INCOME

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

Interest on the following obligations is exempt from tax:

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

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

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

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

1. Interest income—List payers and amounts	
NOTE ON WOODLEY BISTRO	4959
UAL	17
TRANSWORLD	11
✓ ✓	191
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 YEAR 1976

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.

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

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	Scott	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
			Scott			106

Schedule C-2 Explanation of Lines 6, 14, 16, and 26.

LINE NO.	EXPLANATION	AMOUNT	LINE NO.	EXPLANATION	AMOUNT

(Rev. 1975) SCHEDULE F ON REVERSE

NW 68261 DocId:32245535 Page 25

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: S & P 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.					

2. Enter gain (or loss), if applicable, from line 17, Schedule D-1 (540) (attach copy) . . . . . .
3. Enter your share of net gain or loss from partnerships and fiduciaries . . . . . .
4. Net gain or loss, combine lines 1, 2 and 3 . . . . . .

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

5. INSTALLMENT SALE					5355

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

PART III—Assets Held More Than Five Years

9.					

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

PART IV—Summary of Capital Gains and Losses

13. Enter amount from line 4	-0-	
14. Enter 65% of the amount on line 8	3481	
15. Enter 50% of the amount on line 12	-0-	
16. Enter unused capital loss carryover from preceding taxable years (attach computation) 1975	(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)

Form **1040** US Department of the Treasury—Internal Revenue Service **Individual Income Tax Return** **1975**

For the year January 1–December 31, 1975, or other taxable year beginning ..... 1975, ending ..... 19...

Please print or type

Name (If joint return, give first names and initials of both): SAMUEL & PHYLLIS | Last name: 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

Your social security number: 322 12 7997

Spouse's social security no.: JFK Act 5 (g)(2)(D)

For Privacy Act Notification, see page 2 of Instructions.

For IRS use only

Occupation: Yours ► SE; Spouse's ► SE

Requested by Census Bureau for Revenue Sharing

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

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

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

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

Filing Status (check only ONE box)

1 [ ] Single

2 [X] Married filing joint return (even if only one had income)

3 [ ] Married filing separately. If spouse is also filing give spouse's social security number in designated space above and enter full name here ►

4 [ ] Unmarried Head of Household (See page 5 of Instructions) ►

5 [ ] Qualifying widow(er) with dependent child (Year spouse died ► 19). See page 5 of Instructions.

Exemptions

6a Regular [X] Yourself [X] Spouse — Enter number of boxes checked ► 2

b First names of your dependent children who lived with you: ELISA THOMAS — Enter number ► 2

c Number of other dependents (from line 27) ►

d Total (add lines 6a, b, and c) ► 4

e Age 65 or over [ ] Yourself [ ] Spouse; Blind [ ] Yourself [ ] Spouse — Enter number of boxes checked ►

7 Total (add lines 6d and e) ► 4

8 **Presidential Election Campaign Fund** ► Do you wish to designate $1 of your taxes for this fund? Yes / No. If joint return, does your spouse wish to designate $1? Yes / No. Note: If you check the "Yes" box(es) it will not increase your tax or reduce your refund.

Please attach Copy B of Forms W-2 here

Income

9	Wages, salaries, tips, and other employee compensation (Attach Forms W-2. If unavailable, see page 3 of Instructions.)	9: —0—
10a	Dividends (See pages 7 and 14 of Instructions) $ 17, 10b Less exclusion $ 17, Balance ► (If gross dividends and other distributions are over $400, list in Part I of Schedule B.)	10c: —0—
11	Interest income. [If $400 or less, enter total without listing in Schedule B. If over $400, enter total and list in Part II of Schedule B]	11: 95
12	Income other than wages, dividends, and interest (from line 36)	12: 8872
13	Total (add lines 9, 10c, 11, and 12)	13: 8967
14	Adjustments to income (such as "sick pay," moving expenses, etc. from line 42)	14: 375
15	Subtract line 14 from line 13 (Adjusted Gross Income) (If less than $8,000, see page 8 of Instructions on "Earned Income Credit.")	15: 8592

- **If you do not itemize deductions and line 15 is under $15,000, find tax in Tables and enter on line 16a.**
- **If you itemize deductions or line 15 is $15,000 or more, go to line 43 to figure tax.**
- **CAUTION.** If you have unearned income and can be claimed as a dependent on your parent's return, check here ► [ ] and see page 7 of Instructions.

Tax, Payments and Credits

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

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.

Please attach Check or Money Order here

Balance Due or Refund

23	If line 20 is larger than line 22, enter **BALANCE DUE IRS** ► (Check here ► [ ], if Form 2210, Form 2210F, or statement is attached. See page 8 of Instructions.)	23:
24	If line 22 is larger than line 20, enter amount **OVERPAID** ►	24: 202
25	Amount of line 24 to be **REFUNDED TO YOU** ►	25: 202
26	Amount of line 24 to be credited on 1976 estimated tax. ► 26	If all of overpayment (line 24) is to be refunded (line 25), make no entry on line 26.

Sign here

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

► Your signature — Date

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

► Preparer's signature (other than taxpayer) — Date

Address (and ZIP Code): 367-34-8729

16—82510-1

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

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

Part IV Credits

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	

Part V Other Taxes

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 ▶ ☐, 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) (H) 408 (W) 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	

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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).

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.) ▶	
SCH	
7 Total (add lines 4 through 6c)	
8 Enter 3% of line 15, Form 1040	
9 Subtract line 8 from line 7 (if less than zero, enter zero)	
10 **Total (add lines 1 and 9).** Enter here and on line 35 ▶	1521

Taxes (See page 11 of Instructions.)

11 State and local income	
12 Real estate	
13 State and local gasoline (see gas tax tables)	
14 General sales (see sales tax tables)	
15 Personal property	
16 Other (itemize) ▶	
SCH	
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) ▶	
SCH	
20 **Total (add lines 18 and 19).** Enter here and on line 37 ▶	2857

Contributions (See page 12 of Instructions for examples.)

21 a Cash contributions for which you have receipts, cancelled checks or other written evidence	
b Other cash contributions. List donees and amounts. ▶	
SCH	
22 Other than cash (see page 12 of instructions for required statement)	
23 Carryover from prior years	
24 **Total contributions (add lines 21a through 23).** Enter here and on line 38 ▶	150

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

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

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

Miscellaneous Deductions (See page 13 of Instructions.)

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

Summary of Itemized Deductions **A**

35 Total medical and dental—line 10	1521
36 Total taxes—line 17	1207
37 Total interest—line 20	2857
38 Total contributions—line 24	150
39 Casualty or theft loss(es)—line 29	
40 Total miscellaneous—line 34	
41 **Total deductions (add lines 35 through 40).** Enter here and on Form 1040, line 44 ▶	5735

16—82507-1

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

C

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

	Yes	No
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)		✓

Income

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	

Deductions

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

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

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	

16—82517-1

SCHEDULE C–2.—Explanation of Lines 7 and 9

Line No.	Explanation	Amount	Line No.	Explanation	Amount
		$			$

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

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

Did you claim a deduction for expenses connected with:

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

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

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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: SAMUEL & PHYLLIS RUBY

Social security number: 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)	(1741)
5	Net short-term gain or (loss), combine lines 3, 4(a) and (b)	5	(1741)

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)

16—82511-1

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	(14056)
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		
	Note: If the entry on line 21 is zero, OMIT lines 22 through 28, and enter on line 29 the loss shown on line 12(a).			
22	Enter gain, if any, from line 11	22 5105		
23	Enter smaller of amount on line 21 or line 22	23 5105		
24	Enter excess of gain on line 21 over amount on line 23	24 —0—		
25	Enter loss from line 4(a); if line 4(a) is blank, enter a zero	25 —0—		
26	Reduce gain, if any, on line 24 to the extent of loss, if any, on line 25 (see Instruction K)	26 —0—		
27	Enter loss from line 12(a)	27 (13322)		
28	Add the gain(s) on line(s) 23 and 26	28 5105		
29	Reduce the loss on line 27 to the extent of the gain, if any, on line 28 (see Instruction L)		29	(8217)
30	Enter smaller of amount on line 29 or line 20 (if line 29 is zero, enter a zero)		30	(8217)
31	Subtract amount on line 30 from the loss on line 20		31	(5839)
32	Enter 50% of the amount on line 31		32	(2920)
33	Add lines 17, 30, and 32		33	(12878)
34	Enter here and enter as a (loss) on Form 1040, line 29a, the smallest of:			
	(a) Amount on line 33;			
	(b) $1,000 ($500 if married and filing a separate return—see Instruction N for a higher limit not to exceed $1,000); or,			
	(c) Taxable Income, as adjusted (see Instruction M)		34	(1000)

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

35	Combine lines 3 and 11 and if gain, enter gain; if zero or a loss, enter a zero	35	
	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 K)	40	
41	Enter loss from line 4(a)	41	
42	Add the gain(s) on line(s) 37 and 40	42	
43	Reduce the loss on line 41 to the extent of the gain, if any, on line 42 (see Instruction L)	43	

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

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

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16—82511-1

NW 68261 DocId:32245535 Page 33

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): 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[1] are:	(a) Not more than $2,400, enter two-thirds of the gross profits		
	(b) More than $2,400 and the net farm profit is less than $1,600, enter $1,600		
4 Enter here and on line 12(a), the amount on line 2, or line 3 if you elect the farm optional method			

[1] *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.*

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.)	5159	
	(b) Partnerships, joint ventures, etc. (other than farming)		
	(c) Service as a minister, member of a religious order, or a Christian Science practitioner. (Include rental value of parsonage or rental allowance furnished.) If you filed Form 4361, check here ▶ ☐ and enter zero on this line		
	(d) Service with a foreign government or international organization		
	(e) Other (See Form 1040 instructions for line 35.) Specify ▶		
6 Total (add lines 5(a) through (e))		5159	
7 Enter adjustments if any (attach statement)			
8 Adjusted net earnings or (loss) from nonfarm self-employment (line 6, as adjusted by line 7)		5159	
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.			
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[2] 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			

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: 1972, 1973, and 1974. The nonfarm optional method can only be used for 5 taxable years.*

[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 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.*

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)		5159	
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)		-0-	
16 Balance (subtract line 15(c) from line 14)		14100	
17 Self-employment income—line 13 or 16, whichever is smaller		5159	
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	

☆ U.S. GOVERNMENT PRINTING OFFICE : 1975—O-575-058 16—82518-3

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

Computation of Social Security Self-Employment Tax

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

1975

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

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

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

Social security number of self-employed person ▶ JFK Act 5 (g)(2)(D)

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[1] are:	(a) Not more than $2,400, enter two-thirds of the gross profits	
	(b) More than $2,400 and the net farm profit is less than $1,600, enter $1,600	
4 Enter here and on line 12(a), the amount on line 2, or line 3 if you elect the farm optional method		

[1] *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.*

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.)	2400
	(b) Partnerships, joint ventures, etc. (other than farming)	
	(c) Service as a minister, member of a religious order, or a Christian Science practitioner. (Include rental value of parsonage or rental allowance furnished.) If you filed Form 4361, check here ▶ ☐ and enter zero on this line	
	(d) Service with a foreign government or international organization	
	(e) Other (See Form 1040 instructions for line 35.) Specify ▶	
6 Total (add lines 5(a) through (e))		2400
7 Enter adjustments if any (attach statement)		
8 Adjusted net earnings or (loss) from nonfarm self-employment (line 6, as adjusted by line 7)		2400
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.		SE
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[2] 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		

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: 1972, 1973, and 1974. The nonfarm optional method can only be used for 5 taxable years.*

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

Part III Computation of Social Security Self-Employment Tax

12 Net earnings or (loss): (a) From farming (from line 4)	
(b) From nonfarm (from line 8, or line 11 if you elect to use the Nonfarm Optional Method)	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 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)	-0-
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

☆ U.S. GOVERNMENT PRINTING OFFICE : 1975—O-575-058 16—82518-3

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 & 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 5105

(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 . . . . . 2313.

(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)" . . . . . 2313.
(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:	Date acquired (mo., day, yr.)	Date sold (mo., day, yr.)
(A) WOODLEY BISTRO COFFEESHOP	2/1/74	9/2/25
(B)		
(C)		
(D)		
(E)		

Relate lines 10(A) through 10(E) to these columns ► ► ► ►	Property (A)	Property (B)	Property (C)	Property (D)	Property (E)
11 Gross sales price	INSTALLMENT SALE				
12 Cost or other basis and expense of sale					
13 Depreciation allowed (or allowable)					
14 Adjusted basis, line 12 less line 13					
15 Total gain, line 11 less line 14					
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

☆ U.S. GOVERNMENT PRINTING OFFICE : 1975—O-575-158 16—82504-1

Form **4798**

Department of the Treasury
Internal Revenue Service

Capital Loss Carryover

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

1975

Name(s) as shown on Form 1040: SAMUEL & PHYLLIS RUBY

Social Security Number: 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	1	
2 Enter gain shown on your 1974 Schedule D (Form 1040), line 13. If that line is blank or shows a loss, enter a zero	2	
3 Reduce any loss on line 1 to the extent of any gain on line 2	3	
4 Enter amount shown on your 1974 Form 1040, line 29	4	
5 Enter smaller of line 3 or 4	5	
6 Excess of amount on line 3 over amount on line 5	6	

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

Section B.—Long-term Capital Loss Carryover

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

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

NW 68261 DocId:32245535 Page 38

Part II Pre-1970 and Post-1969 Capital Loss Carryovers

Section A.—Short-term Capital Losses Identified

1 Enter loss shown on your 1974 Schedule D (Form 1040), line 5; if none, enter zero and ignore lines 2 through 20—then go to line 21			1	(2741)
2 Enter gain shown on your 1974 Schedule D (Form 1040), line 13. If that line is blank or shows a loss enter a zero			2	—0—
3 Reduce loss on line 1 to the extent of any gain on line 2			3	(2741)
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	4	—0—		
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	5	—0—		
6 Enter smaller of line 4 or 5	6	—0—		
7 Enter excess of gain on line 4 over line 6	7	—0—		
8 Enter loss from your 1974 Schedule D (Form 1040), line 12(a); otherwise, enter a zero	8	(13322)		
9 Reduce any gain on line 7 to the extent of any loss on line 8	9	(13322)		
10 Enter loss from your 1974 Schedule D (Form 1040), line 4(a); otherwise enter a zero	10	—0—		
11 Add the gains on lines 6 and 9	11	—0—		
12 Reduce the loss on line 10 to the extent of any gain on line 11			12	
13 Pre-1970 short-term capital loss (Enter smaller of line 3 or 12)			13	—0—
14 Short-term capital loss attributable to years beginning after 1969 (excess of line 3 over line 13)			14	(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 your 1975 Schedule D (Form 1040), line 12(b)			26	(5839)

NAME SAMUEL & PHYLLIS RUBY CALENDAR YEAR 19 75

ADDRESS 322-12-7997 SOC. SEC. NO.

DEDUCTION SCHEDULE

MEDICAL	STATE	FEDERAL
2 MEDICINE/DRUGS		
3 LESS 1% A.G.I. (Line 18 - 1040)		
4 NET MED/DRUGS		
5 H & A INS. (½ + EXCESS)		682
6a DR.		
DR.		
DR.		
DR.		877
DR.		
DR.		
DR.		
DR.		
6b HOSPITAL		
PROSTHETIC APPLIANCES		
HEARING AID		
6c AMBULANCE		
LABORATORIES		
TRAVEL FOR MED. 1000		70
MEDICARE INS.		
GLASSES		
7 MEDICAL EXPENSES	1629	1629
LESS REIMBURSED BY INS.		
8 LESS 3% ADJ. GROSS INC.	270	258
9	1359	1371
1 +½ (TO $150) OF H & A INS.	150	150
10 TOTAL MEDICAL DED. ▶	1509	1521
TAXES		
11 STATE & LOCAL INCOME	—0—	~~0~~
12 REAL ESTATE		932
13 STATE & LOCAL GASOLINE		48
14 GENERAL SALES TAX		205
15a PERSONAL PROPERTY		
15b PERSONAL PROPERTY AUTO		22
16 SALES TAX AUTO		—0—
17 TOTAL TAXES ▶	1207	1207
INTEREST (TO WHOM PAID)		
18 MORTGAGE		2514
19 INSTALLMENT LOANS MISC		50
TRANSWORLD		186
SBA		7
FEDCO		100
20 TOTAL INTEREST ▶	2857	2857

CONTRIBUTIONS	STATE	FEDERAL
21a CASH CONTRIBUTIONS		
21b PARTNERSHIP SHARE		
GIRL/BOY SCOUTS		
HEART FUND/CANCER FUND		
RED CROSS/UNITED FUND		150
XMAS & EASTER SEALS		
MISC. ORGANIZED CHARITIES		
CHURCHES		
22 OTHER THAN CASH		
23 CARRY OVER FROM PRIOR YRS.		
24 TOTAL CONTRIBUTIONS ▶	150	150
CASUALTY OR THEFT (LOSS(ES)		
25 LOSS BEFORE ADJUSTMENT		
26 INSURANCE REIMBURSEMENT		
27		
28 ($100 LIMITATION PER CAS.)		
29 TOT. CAS. OR THEFT LOSS ▶		
MISCELLANEOUS DEDUCTIONS		
30 ALIMONY		
31 UNION/PROFESSIONAL DUES		
32 CHILD & DEP. CARE (Form 2441)		
33 INCOME TAX PREPARATION		
UNIFORMS/PROTEC. CLOTHING		
SMALL TOOLS AND SUPPLIES		
LAUNDRY AND CLEANING		
AUTO USE/DAMAGE		
INVEST. COUNSEL & PUBS. (Sched		
EMPLOYMENT AGENCY FEES		
SAFE DEPOSIT BOX		
TEL. REQ. IN BUSINESS		
POLITICAL CONTRIBUTIONS		
34 TOTAL MISC. DED. ▶		

SUMMARY OF ITEMIZED DED.	STATE	FEDERAL
35 TOT. DEDUCTIBLE MEDICAL & DENTAL EXPENSES (FROM LINE 10)		
36 TOTAL TAXES (From LINE 17)		
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

NAME SAMUEL & PHYLLIS RUBY I.D. NO. OR SOC. SEC. NO. 322-12-7992 CALENDAR YEAR 19 75

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		48924
INVENTORY AT BEGINNING OF YEAR	800	
MERCHANDISE PURCHASED	24031	
TOTAL	24831	
LESS INVENTORY AT END OF YEAR	-0-	24831
GROSS PROFIT		24093
GROSS INCOME		24093
OTHER BUSINESS DEDUCTIONS		
ADVERTISING	99	
AUTO AND TRUCK EXPENSE	1800	
BAD DEBTS		
COMMISSIONS		
DELIVERY		
DEPRECIATION (SCHEDULE 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	444	
		16534
NET PROFIT OR (LOSS) FEDERAL RETURN		7559

NET PROFIT OR (LOSS) STATE RETURN - SEE DEPREC. SCHEDULE FOR DIFF. (H) 5159 (W) 2400

SCHEDULE OF DEPRECIATION

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

PROFESSIONAL STATIONERS INC FORM 104A
LOS ANGELES, CALIF.

SCHEDULE

NAME SAMUEL & PHYLLIS RUBY I.D. or SOC. SEC. NO. _____ Calendar Yr. 19 75 F/Y/E 19 ___

GAINS ON INSTALLMENT SALES

DESCRIPTION OF PROPERTY COFFEE SHOP

DATE ACQUIRED 2/1/74 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	

TAXABLE YR.	TOTAL PAYMENTS	LESS INT. (TO PT. 2. SEC. 3)	ORDINARY INCOME: SECTION 1245 REPORTED	SECTION 1245 BALANCE	SECTION 1250 REPORTED	SECTION 1250 BALANCE	CAPITAL GAIN REPORTED	CAPITAL GAIN BALANCE
1975		NONE	7418	15416				

PROFESSIONAL STATIONERS, INC. LOS ANGELES, CALIF. FORM 86

SCHEDULE

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 One: ☒ Calendar Year ☐ Fiscal Year Ending _____ 1976

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

FOR FEDERAL PRIVACY ACT NOTIFICATION SEE PAGE 2 OF INSTRUCTIONS
Your Social Security Number: 322 12 7997
Spouse's Social Security Number: JFK Act 5 (g)(2)(D)
OCCUPATION — Yours: S/E Spouse's: S/E

FILING STATUS—Check Only One:

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

EXEMPTION CREDITS

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

▲ ATTACH COPY 2 OF FORM W-2 HERE ▼

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) . . . . . 10 —0—
11 **Dividends**—before federal exclusion. Enter total (if over $400, complete and attach Schedule B(540)) 11 17
12 **Interest.** Enter total (if over $400, complete and attach Schedule B(540)) 12 95
13 **Income other than wages, dividends and interest** (from line 48) 13 8872
14 **Total** (add lines 10, 11, 12 and 13) 14 8984
15 **Adjustments to income** (from line 55) 15
16 **Adjusted gross income** (subtract line 15 from line 14) 16 8984
- If line 1 or 3 is checked and line 16 is $4,000 or less, enter zero tax on line 23.
- If line 2, 4, or 5 is checked and line 16 is $8,000 or less, enter zero tax on line 23.

(Do not complete lines 17 thru 22)

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

17 **Deductions:** Itemized (from line 62) **OR STANDARD** ($1,000 if line 1 or 3 checked—$2,000 if line 2, 4 or 5 checked) . . . 17 5735
18 **Taxable income** (subtract line 17 from line 16) Compute tax from Tax Rate Schedule—Enter tax on line 19 . . . 18 3249
19 **Tax from** (check one) Tax Table ☐ Tax Rate Schedule ☐ Income Averaging Schedule (G or G-1) ☐ . . . 19 32
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 65) 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—

▲ ATTACH HERE ▼

26 **Total California income tax withheld** (attach W-2 or W-2P to face of this return) . . . 26
27 **Renter's credit**—if you lived in rented property on March 1, 1975, complete Part 1 on page 2 . . . 27
28 **1975 California estimated tax payments** . . . 28
29 **Excess California SDI tax withheld** (attach Form DE 1964 to face of this return) . . . 29
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** — **PAY IN FULL** → 31 —0—
32 If line 25 is smaller than line 30, enter amount OVERPAID . . . 32
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
34 Amount of line 32 to be credited on your 1976 ESTIMATED TAX . . . 34 ← **ESTIMATED TAX**

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 HERE
Your signature — Date
Spouse's signature—if filing a joint return — Date
Preparer's signature (other than taxpayer) — Date
Address (and Zip code) 367-348729

▼ Write social security number on check or money order. ATTACH FORM DE 1964 HERE

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	7559
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	2313
42	Pensions and annuities — ATTACH SCHEDULE E FORM (540)	42	
43	Rents and royalties — ATTACH SCHEDULE E FORM (540)	43	
44	Partnerships — ATTACH SCHEDULE E FORM (540)	44	
45	Estates and trusts — ATTACH SCHEDULE E FORM (540)	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	1509
57	Total child adoption expenses (from Schedule A(540), line 13)	57	— 0 —
58	Total taxes (from Schedule A(540), line 20)	58	1207
59	Total interest expense (from Schedule A(540), line 23)	59	2857
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	5723

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.

DIVEX 17

IRA 375.

SCHEDULE **A** FORM 540

CALIFORNIA

ITEMIZED DEDUCTIONS

Attach to Form 540

TAXABLE **1975** YEAR

Name as shown on Form 540: SAMUEL & PHYLLIS RUBY

Social Security Number: 322-12-7887

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

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

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

1. One half (but not more than $150) of insurance premiums for medical care
2. Medicine and drugs
3. Enter 1% of line 16, Form 540
4. Subtract line 3 from line 2. Enter difference (if less than zero, enter zero)
5. Enter balance of insurance premiums for medical care not entered on line 1
6. Other medical and dental expenses:
   (a) Doctors, dentists, nurses, etc.
   (b) Hospitals
   (c) Other (itemize)
7. **Total**—(Add lines 4, 5, 6a, b, and c)
8. Enter 3% of line 16, Form 540
9. Subtract line 8 from line 7. Enter difference (if less than zero, enter zero)
10. **Total**—(Add lines 1 and 9. Enter here and on Form 540, line 56) SCH — 1509

Child Adoption Expense

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

Taxes

14. Real estate
15. State and local gasoline
16. General Sales
17. Auto license—Excess of registration and weight fees (see instructions)
18. Personal property (Boat and Aircraft)
19. Other (itemize)
    SCH
20. **Total taxes**—(Add lines 14 thru 19. Enter here and on Form 540, line 58) — 1207

Interest Expense

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

Contributions

24. Cash contributions for which you have receipts, canceled checks, etc.
25. Other cash contributions. List donees and amounts
    SCH
26. Other than cash.—See instructions for required statement
27. Carryover from 1974—See instructions
28. **Total**—(Add lines 24, 25, 26, and 27. Maximum deduction may not exceed **20%** of adjusted gross income. Enter here and on Form 540, line 60) — 150

Miscellaneous Deductions

Casualty or Theft 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: SAMUEL & PHYLLIS RUBY

Social Security Number: 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 - SNACKBAR

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**		
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: 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. 1974 LOSS CARRYOVER (20,360) USED 1974 1000 -					
2. Enter gain (or loss), if applicable, from line 18, Schedule D-1 (540) (attach copy)					
3. Enter your share of net gain or loss from partnerships and fiduciaries					
4. Net gain or loss, combine lines 1, 2 and 3					

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

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

PART III—Assets Held More Than Five Years

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

PART IV—Summary of Capital Gains and Losses

13. Enter amount from line 4		
14. Enter 65% of the amount on line 8	3318	
15. Enter 50% of the amount on line 12		
16. Enter unused capital loss carryover from preceding taxable years (attach computation)	(19360)	
17. Combine the amounts shown on lines 13, 14, 15 and 16		(16042)
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)

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 YEAR 1975

Name as shown on Tax Return: SAMUEL & PHYLLIS RUBY

Identifying number as shown on return: 322-12-7997

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

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

11. Enter amounts from line 6	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.

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

Section A — INVOLUNTARY CONVERSIONS DUE TO CASUALTY AND THEFT

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

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

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

Section B-1 Property Held One Year or Less

17.						

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

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

19. LINE 13						5105

20. Combine the amounts on line 19, enter here 5105

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) . . . 2313
(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" . . . . . .

NW 68261-DocId:32245535 Page 49

NAME SAMUEL & PHYLLIS RUBY CALENDAR YEAR 19 75

ADDRESS 322-12-7997 SOC. SEC. NO.

DEDUCTION SCHEDULE

MEDICAL	STATE	FEDERAL
2 MEDICINE/DRUGS		
3 LESS 1% A.G.I. (Line 18 - 1040)		
4 NET MED/DRUGS		
5 H & A INS. (½ + EXCESS)		682
6a DR.		
DR.		
DR.		
DR.		877
DR.		
DR.		
DR.		
DR.		
6b HOSPITAL		
PROSTHETIC APPLIANCES		
HEARING AID		
6c AMBULANCE		
LABORATORIES		
TRAVEL FOR MED. 1000		70
MEDICARE INS.		
GLASSES		
7 MEDICAL EXPENSES	1629	1629
LESS REIMBURSED BY INS.		
8 LESS 3% ADJ. GROSS INC.	270	258
9	1359	1371
1 +: ½ (TO $150) OF H & A INS.	150	150
10 TOTAL MEDICAL DED. ▶	1509	1521
TAXES		
11 STATE & LOCAL INCOME	—0—	~~0~~
12 REAL ESTATE		932
13 STATE & LOCAL GASOLINE		48
14 GENERAL SALES TAX		205
15a PERSONAL PROPERTY		
15b PERSONAL PROPERTY AUTO		22
16 SALES TAX AUTO		—0—
17 TOTAL TAXES ▶	1207	1207
INTEREST (TO WHOM PAID)		
18 MORTGAGE		2514
19 INSTALLMENT LOANS MISC		59
TRANSWORLD		186
SBA		7
FEDCO		100
20 TOTAL INTEREST ▶	2857	2857

CONTRIBUTIONS	STATE	FEDERAL
21a CASH CONTRIBUTIONS		
21b PARTNERSHIP SHARE		
GIRL/BOY SCOUTS		
HEART FUND/CANCER FUND		
RED CROSS/UNITED FUND		150
XMAS & EASTER SEALS		
MISC. ORGANIZED CHARITIES		
CHURCHES		
22 OTHER THAN CASH		
23 CARRY OVER FROM PRIOR YRS.		
24 TOTAL CONTRIBUTIONS ▶	150	150
CASUALTY OR THEFT (LOSS(ES)		
25 LOSS BEFORE ADJUSTMENT		
26 INSURANCE REIMBURSEMENT		
27		
28 ($100 LIMITATION PER CAS.)		
29 TOT. CAS. OR THEFT LOSS ▶		
MISCELLANEOUS DEDUCTIONS		
30 ALIMONY		
31 UNION/PROFESSIONAL DUES		
32 CHILD & DEP. CARE (Form 2441)		
33 INCOME TAX PREPARATION		
UNIFORMS/PROTEC. CLOTHING		
SMALL TOOLS AND SUPPLIES		
LAUNDRY AND CLEANING		
AUTO USE/DAMAGE		
INVEST. COUNSEL & PUBS. (Sched		
EMPLOYMENT AGENCY FEES		
SAFE DEPOSIT BOX		
TEL. REQ. IN BUSINESS		
POLITICAL CONTRIBUTIONS		
34 TOTAL MISC. DED. ▶		

SUMMARY OF ITEMIZED DED.	STATE	FEDERAL
35 TOT. DEDUCTIBLE MEDICAL & DENTAL EXPENSES (FROM LINE 10)		
36 TOTAL TAXES (From LINE 17)		
37 TOTAL INTEREST (Line 20)		
38 TOTAL CONTR. (Line 24)		
39 CAS. & THEFT LOSS(ES) (Line29)		
40 TOTAL MISCELLANEOUS DEDUCTIONS (FROM LINE 34)		
41 TOTAL ITEMIZED DEDUCTIONS ENTER ON FORM 1040 LINE 45 ▶	5723	5735

REMARKS

PSI Professional Stationers, Inc. 7440 Laurel Canyon Boulevard North Hollywood, California 91605

Form 101

SCHEDULE

NAME SAMUEL & PHYLLIS RUBY I.D. NO. OR SOC. SEC. NO. CALENDAR YEAR 19 75

ADDRESS 322-12-7992 FISCAL YEAR ENDING

19

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—	24831
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	444	
		16534
NET PROFIT OR (LOSS) FEDERAL RETURN		7559
NET PROFIT OR (LOSS) STATE RETURN - SEE DEPREC. SCHEDULE FOR DIFF. (H) 5159 (W) 2400		

SCHEDULE OF DEPRECIATION

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

PROFESSIONAL STATIONERS INC FORM 104A
LOS ANGELES, CALIF.

SCHEDULE

NAME SAMUEL & PHYLLIS RUBY I.D. or SOC. SEC. NO. _____ Calendar Yr. 19 75 F/Y/E _____ 19 ____

GAINS ON INSTALLMENT SALES

DESCRIPTION OF PROPERTY COFFEE SHOP

DATE ACQUIRED 2/1/74 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	

TAXABLE YR.	TOTAL PAYMENTS	LESS INT. (TO PT. 2. SEC. 3)	ORDINARY INCOME: SECTION 1245 REPORTED	SECTION 1245 BALANCE	SECTION 1250 REPORTED	SECTION 1250 BALANCE	CAPITAL GAIN REPORTED	CAPITAL GAIN BALANCE
1975		NONE	7418	15416				

PROFESSIONAL STATIONERS, INC. LOS ANGELES, CALIF. FORM 8-C SCHEDULE

Form **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): SAMUEL & PHYLLIS — Last name: 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

COUNTY OF RESIDENCE: LA

Your social security number: 322 12 7997

Spouse's social security no.: JFK Act 5 (g)(2)(D)

Occupation — Yours ▶ SIE; Spouse's ▶ SIE

Filing Status (check only one)

1 ☐ Single

2 ☒ Married filing joint return (even if only one had income)

3 ☐ Married filing separately. If spouse is also filing give spouse's social security number in designated space above and enter full name here ▶

4 ☐ Unmarried Head of Household (See instructions on page 5) ▶

5 ☐ Widow(er) with dependent child (Year spouse died ▶ 19)

Exemptions

	Regular	65 or over	Blind	
6a Yourself	☒	☐	☐	Enter number of boxes checked ▶ 2
b Spouse	☒	☐	☐	

c First names of your dependent children who lived with you: ELISA, THOMAS — Enter number ▶ 2

d Number of other dependents (from line 27) ▶

7 Total exemptions claimed ▶ 4

8 **Presidential Election Campaign Fund** ▶ Do you wish to designate $1 of your taxes for this fund? Yes ☐ No ☐ — If joint return, does your spouse wish to designate $1? Yes ☐ No ☐ — Note: If you check the "Yes" box(es) it will not increase your tax or reduce your refund.

Please attach Copy B of Forms W-2 here

Income

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) $ 136, 10b Less exclusion $ 136, Balance ▶ (If gross dividends and other distributions are over $400, list in Part I of Schedule B.)	10c —0—
11	Interest income. [If $400 or less, enter total without listing in Schedule B; If over $400, enter total and list in Part II of Schedule B]	
12	Income other than wages, dividends, and interest (from line 38)	8934
13	Total (add lines 9, 10c, 11, and 12)	8934
14	Adjustments to income (such as "sick pay," moving expenses, etc. from line 43)	
15	Subtract line 14 from line 13 (adjusted gross income)	8934

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

Please attach Check or Money Order here

Tax, Payments and Credits

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

Pay amount on line 23 in full with this return. Write social security number on check or money order and make payable to Internal Revenue Service.

Balance Due or Refund

23	If line 20 is larger than line 22, enter **BALANCE DUE IRS** ▶ (Check here ▶ ☐, if Form 2210, Form 2210F, or statement is attached. See instructions on page 7.)	23 785
24	If line 22 is larger than line 20, enter amount **OVERPAID** ▶	24
25	Amount of line 24 to be **REFUNDED TO YOU** ▶	25
26	Amount of line 24 to be credited on 1975 estimated tax. ▶ 26	If all of overpayment (line 24) is to be refunded (line 25), make no entry on line 26.

Sign here

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

▶ Your signature — Date

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

▶ Preparer's signature (other than taxpayer) — Date

Address (and ZIP Code) — Preparer's Emp. Ident. or Soc. Sec. No.: 367-34-8729

16—83229-1

18717 VANOWEN STREET
VAN NUYS, CA. 91403
367-34-8729

Other Dependents

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

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

Part I Income other than Wages, Dividends, and Interest

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

Part II Adjustments to Income

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

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

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

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

Part IV Credits

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

Part V Other Taxes

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

Part VI Other Payments

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

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

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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.) ▶		
SCH		
7 **Total (add lines 4, 5, 6a, b, and c)**		
8 Enter 3% of line 15, Form 1040		
9 Subtract line 8 from line 7 (if less than zero, enter zero)		
10 **Total (add lines 1 and 9).** Enter here and on line 35 ▶	1386	

Taxes (See instructions on page 10.)

11 State and local income		
12 Real estate		
13 State and local gasoline (see gas tax tables)		
14 General sales (see sales tax tables)		
15 Personal property		
16 Other (Itemize) ▶		
SCH		
17 **Total (add lines 11, 12, 13, 14, 15, and 16).** Enter here and on line 36 ▶	1062	

Interest Expense (See instructions on page 11.)

18 Home mortgage		
19 Other (Itemize) ▶		
SCH		
20 **Total (add lines 18 and 19).** Enter here and on line 37 ▶	2992	

Contributions (See instructions on page 11 for examples.)

21 a Cash contributions for which you have receipts, cancelled checks, etc.		
b Other cash contributions. List donees and amounts. ▶		
SCH		
22 Other than cash (see instructions on page 11 for required statement)		
23 Carryover from prior years		
24 **Total contributions (add lines 21a, b, 22, and 23).** Enter here and on line 38 ▶	150	

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

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

Miscellaneous Deductions (See instructions on page 12.)

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

Summary of Itemized Deductions **A**

35 Total medical and dental—line 10	1386	
36 Total taxes—line 17	1062	
37 Total interest—line 20	2992	
38 Total contributions—line 24	150	
39 Casualty or theft loss(es)—line 29		
40 Total miscellaneous—line 34		
41 **Total deductions (add lines 35, 36, 37, 38, 39, and 40).** Enter here and on Form 1040, line 45 ▶	5590	

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).

(Form 1040) Department of the Treasury Internal Revenue Service

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 COFFEESHOP Employer identification number ▶ 95-2651578

D Business address (number and street) ▶ 16055 VENTURA BLVD

City, State and ZIP code ▶ ENCINO CA 91316

C

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.) — Yes ✓

If "Yes," where filed ▶

G Was an Employer's Quarterly Federal Tax Return, Form 941, filed for this business for any quarter in 1974? — Yes ✓

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) — 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)		
Deductions	6 Depreciation (explain in Schedule C-3)		
	7 Taxes on business and business property (explain in Schedule C-2)		
	8 Rent on business property		
	9 Repairs (explain in Schedule C-2)		
	10 Salaries and wages not included on line 3, Schedule C-1 (exclude any paid to yourself)		
	11 Insurance		
	12 Legal and professional fees		
	13 Commissions		
	14 Amortization (attach statement)		
	15 (a) Pension and profit-sharing plans (see Schedule C Instructions)		
	(b) Employee benefit programs (see Schedule C Instructions)		
	16 Interest on business indebtedness		
	17 Bad debts arising from sales or services		
	18 Depletion		
	19 Other business expenses (specify):		
	(a)		
	(b)		
	(c)		
	(d)		
	(e)		
	(f)		
	(g)		
	(h) (W) 2400		
	(i) (H) 7534		
	(j)		
	(k) Total other business expenses (add lines 19(a) through 19(j)) SCH		
	20 **Total deductions** (add lines 6 through 19)		
	21 Net profit or (loss) (subtract line 20 from line 5). Enter here and on Form 1040, line 28. **ALSO** enter on Schedule SE, line 5(a)		9934.

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

1 Inventory at beginning of year (if different from last year's closing inventory, attach explanation)	
2 Purchases $..... Less: cost of items withdrawn for personal use $..... 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

SCHEDULE C–2.—Explanation of Lines 7 and 9

Line No.	Explanation	Amount	Line No.	Explanation	Amount
		$			$

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)						
				SCH		1339
5 Totals						
6 Less amount of depreciation claimed in Schedule C–1, page 1						
7 Balance—Enter here and on page 1, line 6						1339

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

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

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

Did you claim a deduction for expenses connected with:

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

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

☆ U.S. GOVERNMENT PRINTING OFFICE : 1974—O-548-050 16—83228-1

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

Capital Gains and Losses

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

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

1974

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

Social security number: 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	LOAN TO SUMMIT EAGLE CORPORATION					(1000)

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

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

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

7	Capital gain distributions	7	
8	Enter gain, if applicable, from Form 4797, line 4(a)(1) (see Instruction A)	8	
9	Enter your share of net long-term gain or (loss) from partnerships and fiduciaries	9	
10	Enter your share of net long-term gain from small business corporations (Subchapter S)	10	
11	Net gain or (loss), combine lines 6 through 10	11	(5839)
12(a)	Long-term capital loss component carryover from years beginning before 1970 (see Instruction G)	12(a)	(13322)
(b)	Long-term capital loss carryover attributable to years beginning after 1969 (see Instruction G)	(b)	( )
13	Net long-term gain or (loss), combine lines 11, 12(a) and (b)	13	(19161)

Part III Summary of Parts I and II

14	Combine the amounts shown on lines 5 and 13, and enter the net gain or loss here	14	(21901)
15	**If line 14 shows a gain—**		
	(a) Enter 50% of line 13 or 50% of line 14, whichever is smaller (see Part VI for computation of alternative tax). Enter zero if there is a loss or no entry on line 13	15(a)	
	(b) Subtract line 15(a) from line 14. Enter here and on Form 1040, line 29	(b)	
16	**If line 14 shows a loss—**		
	▶ If losses are shown on BOTH lines 12(a) and 13, omit lines 16(a) and (b) and go to Part IV. See Instruction H.		
	▶ Otherwise,		
	(a) Enter one of the following amounts: (*i*) If amount on line 5 is zero or a net gain, enter 50% of amount on line 14; (*ii*) If amount on line 13 is zero or a net gain, enter amount on line 14; or, (*iii*) If amounts on line 5 and line 13 are net losses, enter amount on line 5 added to 50% of amount on line 13	16(a)	(18983)
	(b) Enter here and enter as a (loss) on Form 1040, line 29, the smallest of: (*i*) The amount on line 16(a); (*ii*) $1,000 ($500 if married and filing a separate return—if a loss is shown on line 4(a) or 12(a), see instruction L for a higher limit not to exceed $1,000); or, (*iii*) Taxable income, as adjusted (see Instruction K)	(b)	(1000)

16—83232-1

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. ▶ See Instructions for Schedule SE (Form 1040).

1974

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

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

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

Social security number of self-employed person ▶ JFK Act 5 (g)(2)(D)

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

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

Part I Computation of Net Earnings from FARM Self-Employment

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

REGULAR METHOD 1 Net profit or (loss) from: (a) Schedule F, line 54 (cash method), or line 74 (accrual method)		
(b) Farm partnerships		
2 Net earnings from farm self-employment (add lines 1(a) and (b))		
FARM OPTIONAL METHOD 3 If gross profits from farming[1] are: (a) Not more than $2,400, enter two-thirds of the gross profits		
(b) More than $2,400 and the net farm profit is less than $1,600, enter $1,600		
[1] Gross profits from farming are the total gross profits from Schedule F, line 28 (cash method), or line 72 (accrual method), plus the distributive share of gross profits from farm partnerships (Schedule K-1 (Form 1065), line 15) as explained in instructions for Schedule SE.		
4 Enter here and on line 12(a), the amount on line 2, or line 3 if you elect the farm optional method		

Part II Computation of Net Earnings from NONFARM Self-Employment

REGULAR METHOD 5 Net profit or (loss) from: (a) Schedule C, line 21. (Enter combined amount if more than one business.)	2400	
(b) Partnerships, joint ventures, etc. (other than farming)		
(c) Service as a minister, member of a religious order, or a Christian Science practitioner. (Include rental value of parsonage or rental allowance furnished.) If you filed Form 4361, check here ☐ and enter zero on this line		
(d) Service with a foreign government or international organization		
(e) Other (See Form 1040 instructions for line 37.) Specify ▶		
6 Total (add lines 5(a), (b), (c), (d), and (e))	2400	
7 Enter adjustments if any (attach statement)		
8 Adjusted net earnings or (loss) from nonfarm self-employment (line 6, as adjusted by line 7)	2400	
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.		SE
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: 1971, 1972, and 1973. The nonfarm optional method can only be used for 5 taxable years.		
[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) 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[2] 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)	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.)**	2400	
14 The largest amount of combined wages and self-employment earnings subject to social security tax for 1974 is	$13,200	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		
(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		
20 Self-employment tax (subtract line 19 from line 18). Enter here and on Form 1040, line 55	190	

☆ U.S. GOVERNMENT PRINTING OFFICE : 1974—O-548-055 16—83234-1

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. ▶ 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): SAMUEL RUBY

Social security number of self-employed person ▶ 322 12 7997

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

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

Part I Computation of Net Earnings from FARM Self-Employment

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

REGULAR METHOD 1 Net profit or (loss) from: (a) Schedule F, line 54 (cash method), or line 74 (accrual method)	-	
(b) Farm partnerships		
2 Net earnings from farm self-employment (add lines 1(a) and (b))		
FARM OPTIONAL METHOD 3 If gross profits from farming [1] are: (a) Not more than $2,400, enter two-thirds of the gross profits		
(b) More than $2,400 and the net farm profit is less than $1,600, enter $1,600		
[1] Gross profits from farming are the total gross profits from Schedule F, line 28 (cash method), or line 72 (accrual method), plus the distributive share of gross profits from farm partnerships (Schedule K–1 (Form 1065), line 15) as explained in instructions for Schedule SE.		
4 Enter here and on line 12(a), the amount on line 2, or line 3 if you elect the farm optional method		

Part II Computation of Net Earnings from NONFARM Self-Employment

REGULAR METHOD 5 Net profit or (loss) from: (a) Schedule C, line 21. (Enter combined amount if more than one business.)	7534	
(b) *Partnerships, joint ventures, etc. (other than farming)*		
(c) Service as a minister, member of a religious order, or a Christian Science practitioner. (Include rental value of parsonage or rental allowance furnished.) If you filed Form 4361, check here ☐ and enter zero on this line		
(d) Service with a foreign government or international organization		
(e) Other (See Form 1040 instructions for line 37.) Specify ▶		
6 Total (add lines 5(a), (b), (c), (d), and (e))	7534	
7 Enter adjustments if any (attach statement)		
8 Adjusted net earnings or (loss) from nonfarm self-employment (line 6, as adjusted by line 7)	7534	
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,[2] 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.		SE
[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) 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 [2] 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)	7534	
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.)**	7534	
14 The largest amount of combined wages and self-employment earnings subject to social security tax for 1974 is	$13,200	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		
(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	7534	
18 If line 17 is $13,200, enter $1,042.80; if less, multiply the amount on line 17 by .079	595	
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	595	

☆ U.S. GOVERNMENT PRINTING OFFICE : 1974—O-548-055 16—83234-1

Form **3468**
Department of the Treasury
Internal Revenue Service

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 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		33⅓	
	(b)	5 or more but less than 7		66⅔	
	(c)	7 or more		100	
Used Property (See instructions for dollar limitation)	(d)	3 or more but less than 5		33⅓	
	(e)	5 or more but less than 7		66⅔	
	(f)	7 or more	10228	100	10228

2 Total qualified investment—Add lines 1(a) through 1(f)	10228
3 Tentative investment credit—7% of line 2 (4% for public utility property)	716
4 Carryback and carryover of unused credit(s). (See instruction F and instruction for line 4—attach computation.)	
5 Total—Add lines 3 and 4	716
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	48
7 Less: (a) Foreign tax credit	
(b) Retirement income credit (individuals only)	
(c) Tax on lump-sum distributions. (See instruction 7.)	
8 Total—Add lines 7(a), (b), and (c)	
9 Line 6 less line 8	48
10 (a) Enter amount on line 9 or $25,000, whichever is lesser. (Married persons filing separately, controlled corporate groups, estates, and trusts, see instruction for line 10.)	
(b) If line 9 exceeds line 10(a), enter 50% of the excess	
11 Total—Add lines 10(a) and (b)	48
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

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

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

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

Form **4798**

Department of the Treasury
Internal Revenue Service

Capital Loss Carryover

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

1974

Name(s) as shown on Form 1040: SAMUEL & PHYLLIS RUBY

Social Security Number: 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	1	(2741)
2 Enter gain shown on your 1973 Schedule D (Form 1040), line 13. If that line is blank or shows a loss, enter a zero	2	—0—
3 Reduce any loss on line 1 to the extent of any gain on line 2	3	(2741)
4 Enter amount shown on your 1973 Form 1040, line 29	4	1000
5 Enter smaller of line 3 or 4	5	1000
6 Excess of amount on line 3 over amount on line 5	6	(1741)

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

Section B.—Long-term Capital Loss Carryover

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

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

NW 68261 DocId:32245535 Page 62

Part II Pre-1970 and Post-1969 Capital Loss Carryovers

Section A.—Short-term Capital Losses Identified

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

Section B.—Computation of Capital Loss Carryovers to 1974

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

☆ U.S. GOVERNMENT PRINTING OFFICE: 1974—O-548-157 52-0781521

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	35279
GROSS PROFIT		32805
GROSS INCOME		32805
OTHER BUSINESS DEDUCTIONS		
ADVERTISING	337	
AUTO AND TRUCK EXPENSE 12000 MI AT 15¢	1800	
BAD DEBTS		
CASH SHORT		
COMMISSIONS		
DELIVERY		
DEPRECIATION (SCHEDULE ATTACHED)	1339	
DUES AND SUBSCRIPTIONS	16	
ENTERTAINMENT AND PROMOTIONAL		
INSURANCE	215	
INTEREST	1844	
JANITOR SERVICE		
LAUNDRY	241	
LEGAL AND ACCOUNTING	270	
MAINTENANCE		
OFFICE SUPPLIES AND EXPENSE	47	
RENT	7841	
REPAIRS	991	
SALARIES AND WAGES	5912	
SALARIES OFFICERS		
SUPPLIES		
TAXES AND LICENSES	1063	
TAXES - PAYROLL	588	
TELEPHONE	322	
TRAVEL		
UTILITIES		
PARKING	45	
		22871
NET PROFIT OR (LOSS) - FEDERAL RETURN		9934
NET PROFIT OR LOSS) - STATE RETURN (SEE DEPREC. SCHEDULE FOR DIFF.)	(#) 7534 (W) 2400	

PROFESSIONAL STATIONERS INC. FORM 104

LOS ANGELES, CALIF.

SCHEDULE

NAME SAM & PHYLLIS RUBY

ADDRESS

322-12-7997

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

CALENDAR YEAR 19 74

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
EQUIPMENT	2/1/74	10228			10228	—0—	10228	S.L.	7YR	1339
GOODWILL	4/1/74	35000			—0—					
TOTALS										1339

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

SCHEDULE

NW 68261 DocId:32245535 Page 65

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 name and initials of both): SAMUEL & PHYLLIS
LAST NAME: RUBY
Your Social Security Number: 322 12 7997
PRESENT HOME ADDRESS (Number and street, including apartment number, or rural route): 16250 BIRCHER ST
Spouse's Social Security Number: JFK Act 5 (g)(2)(D)
CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE: GRANADA HILLS CA
OCCUPATION: Yours SIE; Spouse's SIE

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; If line 2, 4 or 5 checked, enter $50 — 6: 50
7 **Dependents** — Do not list yourself, your spouse or the person who qualifies you as head of household. Enter name and relationship.
ELISA
THOMAS
Total Number ► 2 × $8 — 7: 16
8 **Blind** (refer to instructions) Number of blind exemptions ► _____ × $8 — 8:
9 **Total exemption credits** (add lines 6, 7 and 8) Enter here and on line 20 — 9: 66

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 19.**
- **If you itemize deductions OR line 16 is $10,000 or more, complete lines 17 and 18.**

17	**Deductions: Itemized** (from line 61) **OR Standard** ($1,000 if line 1 or 3 checked—$2,000 if line 2, 4 or 5 checked)	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 ☐ Tax Rate Schedule ☒ Income Averaging Schedule (G or G-1) ☐	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: —0—
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**	28
29	**Excess California SDI tax withheld** (attach Form DE 1964 to face of this return)	29
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** — **PAY IN FULL** ►	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 ► 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 HERE ► Your signature — Date
► Spouse's signature—if filing a joint return — Date

► Preparer's signature (other than taxpayer) — Date
Address (and Zip code): 13717 VANOWEN STREET, VAN NUYS, CA. 91403 — Preparer's FEIN (or SSA) No.: 367-34-8729

ATTACH COPY 2 OF FORM W-2 HERE ▲ ▼
ATTACH HERE ▲
ATTACH FORM DE 1964 HERE
Write social security number on check or money order.

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 [ATTACH SCHEDULE E FORM (540)]	42	
43	Rents and royalties [ATTACH SCHEDULE E FORM (540)]	43	
44	Partnerships [ATTACH SCHEDULE E FORM (540)]	44	
45	Estates and trusts [ATTACH SCHEDULE E FORM (540)]	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	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	940
58	Total interest expense (from Schedule A(540), line 25)	58	2992
59	Total contributions (from Schedule A(540), line 29)	59	150
60	Total miscellaneous deductions (from Schedule A(540), line 40)	60	
61	Total itemized deductions (add lines 55 thru 60). Enter here and on line 17	61	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.

DIV EX 13C

SCHEDULE A
FORM 540

CALIFORNIA

ITEMIZED DEDUCTIONS

Attach to Form 540

TAXABLE 1974 YEAR

Name as shown on Form 540: SAMUEL & PHYLLIS RUBY

Social Security Number: 322 12 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 adjusted gross income shown on Form 540	
4. Subtract line 3 from line 2. Enter difference (if line 3 is greater than line 2, enter zero)	
5. Enter balance of insurance premiums for medical care not entered on line 1	
6. Other medical and dental expenses:	
(a) Doctors, dentists, nurses, etc.	
(b) Hospitals	
(c) Other (itemize)	
SCH	
7. **Total**—(Add lines 4, 5, 6a, b, and c)	
8. Enter 3% of adjusted gross income shown on Form 540	
9. Subtract line 8 from line 7. Enter difference (if line 8 is greater than line 7, enter zero)	
10. **Total**—(Add lines 1 and 9. Enter here and on Form 540, page 2, line 55) ►	1386

Child Adoption Expense

11. Total expenses paid or incurred—Attach itemized list	
12. Enter 3% of adjusted gross income shown on Form 540	
13. Subtract line 12 from line 11—See instructions for maximum limitations. (Enter here and on Form 540, page 2, line 56) ►	-0-

Taxes

14. Real estate	
15. State and local gasoline	
16. General sales	
17. Auto license—Excess of registration and weight fees (see instructions)	
18. Personal property	
19. State disability insurance (SDI)—Employer private disability plans do not qualify	
20. Other SCH	
21. **Total taxes**—(Add lines 14 through 20. Enter here and on Form 540, page 2, line 57) ►	940

Interest Expense

22. Home mortgage	
23. Installment purchases	
24. Other (itemize)	
SCH	
25. **Total**—(Add lines 22, 23 and 24. Enter here and on Form 540, page 2, line 58) ►	2992

Contributions

26. Cash contributions for which you have receipts, canceled checks, etc.	
27. Other cash contributions. List donees and amounts	
SCH	
28. Other than cash.—See instructions for required statement	
29. **Total**—(Add lines 26, 27 and 28. Maximum deduction may not exceed **20%** of adjusted gross income. Enter here and on Form 540, page 2, line 59) ►	150

Miscellaneous Deductions

Casualty or Theft Loss(es)—See Instructions

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

30. Loss before insurance reimbursement	
31. Insurance reimbursement	
32. Subtract line 31 from line 30. Enter difference (if line 31 is greater than line 30, enter zero)	
33. Enter $100 or amount on line 32, whichever is smaller	
34. **Casualty or theft loss** (line 32 less line 33)	
35. **Alimony paid**	
36. **Child care**—See instructions	
37. **Union dues**	
38. **Employment education expense**—See instructions	
39. **Other**—See instructions (itemize)	
40. **Total**—Add lines 34, 35, 36, 37, 38 and 39. (Enter here and on Form 540, page 2, line 60) ►	

(Rev. 1974)

SCHEDULE C FORM 540

CALIFORNIA

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

TAXABLE YEAR 1974

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 & PHYLLIS RUBY

Social Security Number: 322 12 7997

A. Principal business activity: SERVICE (See Instructions for "Item A.") ; product: SNACK BAR (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: 16055 VENTURA BLVD - ENCINO CA 91316 (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)	
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) S.C.H	
	21 Net profit (or loss) (subtract line 20 from line 5). Enter here and on page 2, Form 540 or Form 540NR	9934

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

22 Inventory at beginning of year (if different from last year's closing inventory, attach explanation)	
23 Purchases $ _____ Less cost of items withdrawn for personal use $ _____ 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

Line No.	Explanation	Amount	Line No.	Explanation	Amount
		$			$

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
1 Total additional first-year depreciation (do not include in items below)						
2 Asset Guideline Class System (See Note above)						
3 Other depreciation						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify)						
				SLH		1339
4 Totals						
5 Less: Amount of depreciation claimed elsewhere in Schedule C-1						
6 Balance—Enter here and on page 1, line 6						1339

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? ☐ Yes ☒ No

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

NW 68261 DocId:32245535 Page 70

SCHEDULE D FORM 540

CALIFORNIA

CAPITAL GAINS AND LOSSES

Attach to Form 540 or 540NR

TAXABLE YEAR 1974

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.					
LOAN TO SUMMIT EAGLE CORPORATION					(1000)
100 CHIEFTAIN DEXEL	11/21/73	6/10/74	653	1382	(729)
100 CHIEFTAIN DEXEL	11/21/73	6/19/74	678	1382	(704)
2. Enter gain (or loss), if applicable, from line 18, Schedule D-1 (540) (attach copy)					
3. Enter your share of net gain or loss from partnerships and fiduciaries					
4. Net gain or loss, combine lines 1, 2 and 3					(2433)

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

5.					
100 TESORO PET	5/22/72	7/16/74	1622	2847	(1225)
100 UNITROPE	5/15/72	9/19/74	358	1532	(1174)
100 RCA	2/22/73	4/23/74	1055	3062	(2007)
6. Enter gain (or loss), if applicable, from line 20, Schedule D-1 (540) (attach copy)					
7. Enter your share of net gain or loss from partnerships and fiduciaries					
8. Net gain or loss, combine lines 5, 6 and 7					(4406)

PART III—Assets Held More Than Five Years

9. 1973 LOSS CARRYOVER					
(16063)					
LESS 1000 -					
10. Enter gain (or loss), if applicable, from line 22, Schedule D-1 (540) (attach copy)					
11. Enter your share of net gain or loss from partnerships and fiduciaries					
12. Net gain or loss, combine lines 9, 10 and 11					

PART IV—Summary of Capital Gains and Losses

13. Enter amount from line 4	(2433)	
14. Enter 65% of the amount on line 8	(2864)	
15. Enter 50% of the amount on line 12		
16. Enter unused capital loss carryover from preceding taxable years (attach computation)	(15063)	
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)		(1000)

NAME SAMUEL & PHYLLIS RUBY CALENDAR YEAR 19 74.

ADDRESS 322-12-7997 SOC. SEC. NO.

DEDUCTION SCHEDULE

MEDICAL	STATE	FEDERAL
2 MEDICINE/DRUGS		
3 LESS 1% A.G.I. (Line 18 - 1040)		
4 NET MED/DRUGS		
5 H & A INS. (½ + EXCESS)		504
6a DR.		
DR.		
DR.		
DR.		930
DR.		
DR.		
DR.		
DR.		
6b HOSPITAL		
PROSTHETIC APPLIANCES		
HEARING AID		
6c AMBULANCE		
LABORATORIES		
TRAVEL FOR MED. 1000		70
MEDICARE INS.		
GLASSES		
7 MEDICAL EXPENSES		1504
LESS REIMBURSED BY INS.		
8 LESS 3% ADJ. GROSS INC.		268
9		1236
1 +:½ (TO $150) OF H & A INS.		150
10 TOTAL MEDICAL DED. ▶	1386	1386
TAXES		
11 STATE & LOCAL INCOME		122
12 REAL ESTATE		727
13 STATE & LOCAL GASOLINE		48
14 GENERAL SALES TAX		141
15a PERSONAL PROPERTY		
15b PERSONAL PROPERTY AUTO		24
16 STATE DIS. INS. H W		
SALES TAX AUTO		
17 TOTAL TAXES ▶	940	1062
INTEREST (TO WHOM PAID)		
18 MORTGAGE		2543
19 INSTALLMENT LOANS		
MERRILL LYNCH		263
TRANSNORD		170
SBA		16
20 TOTAL INTEREST ▶	2992	2992

CONTRIBUTIONS	STATE	FEDERAL
21 PARTNERSHIP SHARE		
GIRL/BOY SCOUTS		
HEART FUND/CANCER FUND		
RED CROSS/UNITED FUND		
XMAS & EASTER SEALS	150	
MISC. ORGANIZED CHARITIES		
POLITICAL CONTRIBUTIONS		
CHURCHES		
22 OTHER THAN CASH		
23 CARRY OVER FROM PRIOR YRS.		
24 TOTAL CONTRIBUTIONS ▶	150	150
CASUALTY OR THEFT LOSS(ES)		
25 LOSS BEFORE ADJUSTMENT		
26 INSURANCE REIMBURSEMENT		
27 Difference (not less than zero)		
28 ($100 LIMITATION PER CAS.)		
29 TOT. CAS. OR THEFT LOSS ▶		
MISCELLANEOUS DEDUCTIONS		
30 ALIMONY		
31 UNION/PROFESSIONAL DUES		
32 CHILD & DEP. CARE (Form 2441)		
33 INCOME TAX PREPARATION		
UNIFORMS/PROTEC. CLOTHING		
SMALL TOOLS AND SUPPLIES		
LAUNDRY AND CLEANING		
Auto Use _____ Mi		
INVEST. COUNSEL & PUBS. (Sched		
EMPLOYMENT AGENCY FEES		
SAFE DEPOSIT BOX		
TEL. REQ. IN BUSINESS		
34 TOTAL MISC. DED. ▶		

SUMMARY OF ITEMIZED DED.	STATE	FEDERAL
35 TOT. DEDUCTIBLE MEDICAL & DENTAL EXPENSES (FROM LINE 10)		
36 TOTAL TAXES (From LINE 17)		
37 TOTAL INTEREST (Line 20)		
38 TOTAL CONTR. (Line 24)		
39 CAS. & THEFT LOSS(ES) (Line29)		
40 TOTAL MISCELLANEOUS DEDUCTIONS (FROM LINE 34)		
41 TOTAL ITEMIZED DEDUCTIONS ENTER ON FORM 1040 LINE 45 ▶	5468	5590

REMARKS

Los Angeles, Calif. Form 101

NAME SAMUEL & PHYLLIS RUBY CALENDAR YEAR 19 74

ADDRESS 322-12-7997 SOC. SEC. NO.

DEDUCTION SCHEDULE

MEDICAL	STATE	FEDERAL
2 MEDICINE/DRUGS		
3 LESS 1% A.G.I. (Line 18 - 1040)		
4 NET MED/DRUGS		
5 H & A INS. (½ + EXCESS)		504
6a DR.		
DR.		
DR.		
DR.		930
DR.		
DR.		
DR.		
DR.		
6b HOSPITAL		
PROSTHETIC APPLIANCES		
HEARING AID		
6c AMBULANCE		
LABORATORIES		
TRAVEL FOR MED. 1000		70
MEDICARE INS.		
GLASSES		
7 MEDICAL EXPENSES		1504
LESS REIMBURSED BY INS.		
8 LESS 3% ADJ. GROSS INC.		268
9		1236
+½ (TO $150) OF H & A INS.		150
10 TOTAL MEDICAL DED. ▶	1386	1386
TAXES		
11 STATE & LOCAL INCOME		122
12 REAL ESTATE		727
13 STATE & LOCAL GASOLINE		48
14 GENERAL SALES TAX		141
15a PERSONAL PROPERTY		
15b PERSONAL PROPERTY AUTO		24
16 STATE DIS. INS. H W		
SALES TAX AUTO		
17 TOTAL TAXES ▶	940	1062
INTEREST (TO WHOM PAID)		
18 MORTGAGE		2543
19 INSTALLMENT LOANS		
MERRILL LYNCH		263
TRANSNORD		170
SBA		16
20 TOTAL INTEREST ▶	2992	2992

CONTRIBUTIONS	STATE	FEDERAL
21 PARTNERSHIP SHARE		
GIRL/BOY SCOUTS		
HEART FUND/CANCER FUND		
RED CROSS/UNITED FUND		
XMAS & EASTER SEALS	150	
MISC. ORGANIZED CHARITIES		
POLITICAL CONTRIBUTIONS		
CHURCHES		
22 OTHER THAN CASH		
23 CARRY OVER FROM PRIOR YRS.		
24 TOTAL CONTRIBUTIONS ▶	150	150
CASUALTY OR THEFT LOSS(ES)		
25 LOSS BEFORE ADJUSTMENT		
26 INSURANCE REIMBURSEMENT		
27 Difference (not less than zero)		
28 ($100 LIMITATION PER CAS.)		
29 TOT. CAS. OR THEFT LOSS ▶		
MISCELLANEOUS DEDUCTIONS		
30 ALIMONY		
31 UNION/PROFESSIONAL DUES		
32 CHILD & DEP. CARE (Form 2441)		
33 INCOME TAX PREPARATION		
UNIFORMS/PROTEC. CLOTHING		
SMALL TOOLS AND SUPPLIES		
LAUNDRY AND CLEANING		
Auto Use _____ Mi		
INVEST. COUNSEL & PUBS. (Sched)		
EMPLOYMENT AGENCY FEES		
SAFE DEPOSIT BOX		
TEL. REQ. IN BUSINESS		
34 TOTAL MISC. DED. ▶		

SUMMARY OF ITEMIZED DED.	STATE	FEDERAL
35 TOT. DEDUCTIBLE MEDICAL & DENTAL EXPENSES (FROM LINE 10)		
36 TOTAL TAXES (From LINE 17)		
37 TOTAL INTEREST (Line 20)		
38 TOTAL CONTR. (Line 24)		
39 CAS. & THEFT LOSS(ES) (Line29)		
40 TOTAL MISCELLANEOUS DEDUCTIONS (FROM LINE 34)		
41 TOTAL ITEMIZED DEDUCTIONS ENTER ON FORM 1040 LINE 45 ▶	5468	5590

REMARKS

Los Angeles, Calif. Form 101

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	35279
GROSS PROFIT		32805
GROSS INCOME		32805

OTHER BUSINESS DEDUCTIONS

ADVERTISING	337	
AUTO AND TRUCK EXPENSE 12000 MI AT 15¢	1800	
BAD DEBTS		
CASH SHORT		
COMMISSIONS		
DELIVERY		
DEPRECIATION (SCHEDULE ATTACHED)	1339	
DUES AND SUBSCRIPTIONS	16	
ENTERTAINMENT AND PROMOTIONAL		
INSURANCE	215	
INTEREST	1844	
JANITOR SERVICE		
LAUNDRY	241	
LEGAL AND ACCOUNTING	270	
MAINTENANCE		
OFFICE SUPPLIES AND EXPENSE	47	
RENT	7841	
REPAIRS	991	
SALARIES AND WAGES	5912	
SALARIES OFFICERS		
SUPPLIES		
TAXES AND LICENSES	1063	
TAXES - PAYROLL	588	
TELEPHONE	322	
TRAVEL		
UTILITIES		
PARKING	45	
		22871
NET PROFIT OR (LOSS) - FEDERAL RETURN		9934
NET PROFIT OR LOSS) - STATE RETURN (SEE DEPREC. SCHEDULE FOR DIFF.)	(#) 7539 (W) 2400	

PROFESSIONAL STATIONERS INC. FORM 104
LOS ANGELES, CALIF.

SCHEDULE _____

NAME SAM & PHYLLIS RUBY

ADDRESS

322-12-7997

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

CALENDAR YEAR 19 74

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
EQUIPMENT	2/1/74	10228			10228	-0-	10228	S.L.	7YR	1339
GOODWILL	4/1/74	35000			-0-					
TOTALS										1339

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

SCHEDULE

NW 68261 DocId:32245535 Page 75

4-6-73

US Department of the Treasury / Internal Revenue Service
Individual Income Tax Return 1972

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

Present name and initial (If joint return, use first names and middle initials of both)	Last name	Your social security number
[illegible]	RUBY	322 12 7991

Present address (Number and street, including apartment number, or rural route) — JFK Act 5 (g)(2)(D)

[illegible] — Your occupation: [illegible]

[illegible] — Wife's occupation: Housewife

Check only one:

1 [ ] Single
2 [ ] Married filing joint return (even if only one had income)
3 [ ] Married filing separately. If wife (husband) is also [illegible] social security number and first [illegible]
4 [ ] Head of household (see page 2)
5 [ ] Qualifying widow(er) with dependent child (enter year of death [illegible])

Exemptions — Regular / 65 or over / Blind

6 Yourself [X] [ ] [ ]
7 Wife (husband) [X] [ ] [ ]
8 First names of your dependent children who lived with you: Fred, Brian, Ellen, Thomas

Enter number of boxes checked ▷ 2

Enter number ▷ 4

9 Number of other dependents (from line 32) ▷
10 Total exemptions claimed ▷ 6

11 Wages, salaries, tips, and other employee compensation. (Attach Form W-2 to front. If unavailable, attach explanation)	11	
12a Dividends (Total $ 70.00 ; Joint $; Husband $; Wife $) 12b Less exclusion $ 70.00 Balance ▷	12c	-0-
(If your dividends and other distributions are over $200, list in Part I of Schedule B.)		
13 Interest income. [If $200 or less, enter total without listing in Schedule B. If over $200, enter total and list in Part II of Schedule B]	13	22 00
14 Income other than wages, dividends, and interest (from line 45)	14	5,969 40
15 Total (add lines 11, 12c, 13 and 14)	15	5,991 40
16 Adjustments to income (such as "sick pay," moving expenses, etc. from line 50)	16	
17 Subtract line 16 from line 15 (adjusted gross income)	17	5,991 40

If you wish the Internal Revenue Service could compute your tax on your income tax return, check here ▷ [ ] and see page 2 for eligibility. (Skip lines 18 and 19.)

○ If you do not itemize deductions and line 17 is under $10,000, find tax in Tables 1-32, and enter on line 18.

○ If you itemize deductions or line 17 is $10,000 or more, go to line 61 to figure tax.

Check if tax is from: [ ] Tax Tables 1-32, Schedule D [ ] Tax Rate Schedule X, Y, or Z, Schedule G or [ ] Form 4726

18 Tax	18	-0-
19 Total credits (from line 61)	19	
20 Income tax (subtract line 19 from line 18)	20	-0-
21 Other taxes (from line 67)	21	522 70
22 Total (add lines 20 and 21)	22	522 70
23 Total Federal income tax withheld (attach Forms W-2 and W-2P to front)	23	
24 1972 Estimated tax payments (include amount allowed as credit from 1971 return)	24	
25 Amount paid with Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return	25	
26 Other payments (from line 73)	26	
27 Total (add lines 23, 24, 25, and 26)	27	
28 If line 22 is larger than line 27, enter BALANCE DUE IRS — Pay in full with return. Make check or money order payable to Internal Revenue Service ▷	28	522 70
29 If line 27 is larger than line 22, enter amount OVERPAID ▷	29	
30 Line 29 to be refunded to you ▷	30	
31 Line 29 to be credited on 1973 estimated tax ▷	31	

32 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 [X] No
If "Yes," see Form 4683. (For definitions, see Form 4683.)

Be sure to complete Revenue Sharing (lines 33 and 34) on next page.

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

Sign Here

Your signature — Date

Wife's (husband's) signature (if filing jointly, BOTH must sign even if only one had income)

EDWARD L. LAMBERT
Preparer's signature (other than taxpayer) — Date
TAX CONSULTANT
17835 VENTURA BLVD., SUITE 106
Address (Including ZIP Code) CALIFORNIA
Identif. or Soc. Sec. No.
TEL. (213) 881-7350
S.S. 568-40-9527

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.
				$	$

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

(h) Enter the location of your principal place of residence at end of year (not necessarily the same as your post office address).

(i) City, town, or post office	(j) County	(k) Locality. If you lived inside the boundaries of an incorporated city, town, etc., enter its name; if not, check here ▷ ☐	(l) Township (see instructions on page 8)
Los Angeles	Los Angeles	Los Angeles	

(m) Enter the number of persons included on line 10 who did not file a return of their own; or, (2) who did not live at your principal place of residence at end of year ▷ 0

For IRS use only—Leave blank

Wages, Dividends, and Interest

35 Dividends (exclusion) (attach Schedule C)	35	6,969	40
36 Net gain (or loss) from sale or exchange of capital assets (attach Schedule D)	36	(1,000	00)
37 Net gain (or loss) from Supplemental Schedule of Gains and Losses (attach Form 4797)	37		
38 Pensions and annuities, rents and royalties, partnerships, estates or trusts, etc. (attach Schedule E)	38		
39 Farm income (or loss) (attach Schedule F)	39		
40 Fully taxable pensions and annuities (not reported on Schedule E—see instructions on page 8)	40		
41 50% of capital gain distributions (not reported on Schedule D)	41		
42 State income tax refunds (caution—see instructions on page 9)	42		
43 Alimony	43		
44 Other (state nature and source)	44		
45 Total (add lines 35 through 44). Enter here and on line 14 ▷	45	5,969	40

Adjusted Gross Income

46 Sick pay included in income (attach Form 2440 or other required statement)	46		
47 Moving expense (attach Form 3903)	47		
48 Employee business expenses (attach Form 2106 or other statement)	48		
49 Payments to a retirement fund (Keogh) retirement plan, etc. (see Form 4848)	49		
50 Total (add lines 46, 47, 48, and 49). Enter here and on line 16 ▷	50		

Total Tax (Do not use this part if you use Tax Tables 1–12 to find your tax.)

51 Adjusted gross income (from line 17)	51	5,991	40
52 (a) If you itemize deductions, enter total from Schedule A, line 40 and attach Schedule A. (b) If you do not itemize deductions, enter 15% of line 51, but do NOT enter more than $2,000 ($1,000 if line 3 is checked)	52	4,423	00
53 Subtract line 52 from line 51	53	1,568	40
54 Multiply total number of exemptions claimed on line 10, by $750	54	5,250	00
55 Taxable income. Subtract line 54 from line 53	55	(3,681	60)

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

Other Taxes

56 Self-employed retirement plan tax (attach Schedule R)	56		
57 Investment interest (attach Form 3463)	57		
58 Work incentive credit (attach Form 1116)	58		
59 Tax on contributions to candidates for public office—see instructions on page 9	59		
60 Work incentive program credit (attach Form 4874)	60		
61 Total other taxes (add lines 56, 57, 58, 59, and 60). Enter here and on line 19 ▷	61		

Total Tax and Other Taxes

62 Self-employment tax (attach Schedule SE)	62	522	70
63 Tax from recomputing prior-year investment credit (attach Form 4255)	63		
64 Minimum tax (see instructions on page 10). Check here ☐. If Form 4625 is attached	64		
65 Social security tax on tip income not reported to employer (attach Form 4137)	65		
66 Uncollected employee social security tax on tips (from Forms W-2)	66		
67 Total (add lines 62, 63, 64, 65, and 66). Enter here and on line 21 ▷	67	522	70

Other Credits and Payments

68 Excess FICA tax withheld (two or more employers—see instructions on page 10)	68		
69 Credit for Federal tax on special fuels, nonhighway gasoline and lubricating oil (attach Form 4136)	69		
70 Credit from a Regulated Investment Company (attach Form 2439)	70		
71 Total (add lines 68, 69, and 70). Enter here and on line 26 ▷	71		

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

(Form 1040)

Department of the Treasury
Internal Revenue Service

▷ Attach to Form 1040.

1972

Name(s) as shown on Form 1040 [illegible] Ruby

Your social security number 322 12 7997

Schedule A—Itemized Deductions (Schedule B on back)

1 [illegible] compensated by insurance or otherwise, doctors, dentists, nurses, hospital costs, transportation for medical care, etc.		
2 [illegible] (Do not include [illegible] zero.)		
3 [illegible]		
4 [illegible] 1040		
5 [illegible] Enter difference (if less than zero, enter zero)		
6 Enter balance of insurance premiums for medical care not entered on line 1		
7 Itemize other medical and dental expenses. Include hearing aids, dentures, eyeglasses, transportation, etc.		
8 Total (Add lines 4, 5, and 6)		
9 Enter [illegible] of line 17, Form 1040		
10 Subtract line 9 from line 8. Enter difference (if less than zero, enter zero)		
11 Total (Combine lines 1 and 10. Enter here and on line 33, below.) ▷	150	00
12 Real estate taxes		
13 State and local gasoline (see gas tax tables)		
14 General sales (see sales tax tables)		
15 State and local income		
16 Personal property		
17 Other		
18 Total taxes (Add lines 11 through 16. Enter here and on line 34, below.) ▷	841	00

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

18 Total cash contributions		
19 Other than cash (see instructions on page 12 for required statement). Enter total for such items here		
20 Carryover from prior years		
21 Total contributions (Add lines 18, 19, and 20. Enter here and on line 35, below.) ▷	200	00
Interest expense.		
22 Home mortgage		
23 Installment purchases		
24 Other (Itemize)		
25 Total interest expense (Add lines 22, 23 and 24. Enter here and on line 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.		
26 Loss before adjustments		
27 Insurance reimbursement		
28 $100 limitation	$100	00
29 Add lines 27 and 28		
30 Casualty or theft loss. (Excess of line 26 over line 29. Enter here and on line 37, below.) ▷		
31 Child and dependent care expenses from Form 2441. (Enter here and on line 38, below.) ▷		
Miscellaneous deductions for alimony, union dues, etc. (see instructions on page 13).		
32 Total miscellaneous deductions (Enter here and on line 39, below.) ▷		

Summary of Itemized Deductions

33 Total deductible medical and dental expenses (from line 10)	150	00
34 Total taxes (from line 17)	841	00
35 Total contributions (from line 21)	200	00
36 Total interest expense (from line 25)	3,232	00
37 Casualty and theft loss(es) (from line 30)		
38 Child and dependent care expenses (from line 31)		
39 Total miscellaneous deductions (from line 32)		
40 TOTAL ITEMIZED DEDUCTIONS. (Add lines 33 through 39. Enter here and on Form 1040, line 52.) S/A ▷	4,423	00

NAME Jm[illegible] & Phyllis Ruby IDENTIFICATION NO. 322-12-7992

ADDRESS

SCHEDULE NO. A

SCHEDULE OF DEDUCTIONS

YEAR ENDED [illegible]

MEDICAL	FEDERAL		STATE	
[illegible] HALF OF MEDICAL INSURANCE [illegible]	110	00	110	00
[illegible] MEDICINES				
[illegible] OF ADJ. GROSS INCOME				
[illegible] AND MEDICINES				
[illegible] DENTISTS				
[illegible]				
[illegible] MEDICAL INSURANCE [illegible]				
[illegible] MEDICAL				
[illegible] APPLIANCES				
[illegible] EXPENSES				
[illegible] REIMBURSED BY INSURANCE				
[illegible] ADJ. GROSS INCOME				
[illegible]	110	00	110	00

TAXES	FEDERAL		STATE	
[illegible] (LOCO REG. FEE)				
[illegible]	120	00	110	00
[illegible] AUTO				
[illegible] TAX	636	00	636	00
[illegible] PROPERTY TAX				
[illegible] TAX			* *	* *
[illegible] CAL. [illegible] c CAL.	105	00	105	00
DISABILITY INSURANCE				
MISC. TAX	* *	* *		
OTHERS:				
TOTAL TAXES	871	00	847	00

CONTRIBUTIONS	FEDERAL & STATE	
CHURCHES	100	00
COMMUNITY CHEST/UNITED CRUSADE		
SALVATION ARMY/GOODWILL INDUSTRIES		
RED CROSS		
XMAS & EASTER SEALS		
HEART FUND/CANCER FUND		
PARTNERSHIP RETURN		
PAYROLL DEDUCTION		
CITY OF HOPE		
OTHER ORGANIZED CHARITIES:	100	00
TOTAL CONTRIBUTIONS	200	00

INTEREST (TO WHOM PAID)	FEDERAL & STATE	
MORTGAGE LOAN Colonial Mtg.	2,598	00
[illegible]	40	00
INSTALLMENT LOAN Bay Area Fin.	74	00
First Thrift & [illegible]	248	00
Wes, Vaun & Co.	256	00
TOTAL INTEREST	3,2[illegible]	00

MISCELLANEOUS DEDUCTIONS	FEDERAL & STATE	
ALIMONY (EXPLAIN)		
SAFE DEPOSIT BOX FEE		
UNION DUES		
SMALL TOOLS (GOOD 1 YEAR)		
TOOLS DEPRECIATION		
SAFETY EQUIPMENT		
UNIFORMS (NOT GEN. WEAR)		
LAUNDRY & CLEANING		
AUTO MILEAGE @		
TELEPHONE EXPENSE (NOT REIMB.)		
EMPLOYMENT AGENCY FEES		
DUES & SUBSCRIPTIONS		
INCOME TAX PREPARATION		
CHILD CARE		
OTHERS:		
TOTAL MISC. DEDUCTIONS		

CASUALTY LOSSES (EXPLAIN)	FEDERAL & STATE	
SUB TOTAL		
LESS REIMBURSED BY INS.		
SUB TOTAL		
LESS $100.00 FOR EACH CASUALTY		
TOTAL CASUALTY LOSSES		

	FEDERAL	STATE
TOTAL DEDUCTIONS	4,4[illegible] 00	4,4[illegible] 00

NW 68261 DocId:32245535 Page 79

SCHEDULE C (Form 1040)

Department of the Treasury
Internal Revenue Service

Profit (or Loss) From Business or Profession

(Sole Proprietorship)

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

1972

Name(s) as shown on Form 1040: Samuel and Phyllis Ruby

Social security number: 322 | 12 | 7997

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

B Business name: Snack Bar C Employer Identification Number

D Business address (number and street): 5410 Van Nuys Blvd.

City, State and ZIP code: Van Nuys, California

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

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

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

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

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

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

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

1	Gross receipts or sales $ ..... Less returns and allowances $ ..... Balance ▷	SCHEDULE ATTACHED
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-2)	
7	Yourself in business and business property (explain in Schedule C-3)	
8	Rent on business property	
9	Repairs (explain in Schedule C-3)	
10	Salaries and wages not included on line 9, 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)	
	(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	383.47	$45,116.25
Cost of Goods Sold		
Beginning Inventory	$ 800.00	
Purchases:		
Dairy/Milk	4,491.98	
Groceries	16,463.08	
Meat	2,923.29	
Bakery/Bread	3,102.44	
Total Available	$27,780.79	
Less: Ending Inventory	800.00	26,980.79
Gross Income		$18,135.46
Expenses		
Rent	$ 1,728.82	
Accounting	100.00	
Payroll	3,877.93	
Payroll Taxes	323.42	
Insurance	190.00	
Telephone	127.45	
Advertising	25.00	
Miscellaneous/Repairs	254.15	
Equipment	382.25	
Taxes/Licenses	214.51	
Money	12.15	
Auto	425.29	
Linen	-0-	
Donations	61.94	
Newspapers	14.65	7,737.56
NET INCOME		$10,397.90
Less: Depreciation		3,428.50
NET INCOME		$ 6,969.40

DEPRECIATION

Equipment	4-70	$10,000.00	$4,000.00	5 Yr. SL	$2,000.00
Covenant not to Compete		5,000.00	2,000.00	2 Yr. SL	1,000.00
Leasehold Imp. (Balance of Lease)		3,000.00	957.00	7 Yr. SL	428.50
					$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 SELF-EMPLOYED PERSON (AS SHOWN ON SOCIAL SECURITY CARD): Sonrad Reby

Social security number of self-employed person: 322 | 12 | 7997

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 21. (Enter combined amount if more than one business.)	6,969	40
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 11(a), below.)	6,969	40

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 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)				

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				

*Gross profits from farming are the total of the gross profits from Schedule F, line 28 (cash method), or line 78 (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), 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, 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 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.)			6,969	40
10 The largest amount of combined wages and self-employment earnings subject to social security tax for 1972 is		$9,000 00		
11 (a) Total "FICA" wages as indicated on Form W-2				
(b) Unreported tips, if any, subject to FICA tax from Form 4137, line 9				
(c) Total of lines 11(a) and 11(b)				
12 Balance (subtract line 11(c) from line 10)				
13 Self-employment income—line 9 or 12, whichever is smaller			6,969	40
14 If line 13 is $9,000, enter $675.00; if less, multiply the amount on line 13 by .075			522	70
15 Railroad employee's and railroad employee representative's adjustment for hospital insurance benefits tax from Form 4469				
16 Self-employment tax (subtract line 15 from line 14). Enter here and on Form 1040, line 62			522	70

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

Capital Gains and Losses

▷ Attach to Form 1040. ▷ Examples of property to be reported on this Schedule are gains and losses on stocks, bonds, and similar investments, and gains (but not losses) on personal assets such as a home or jewelry.

1972

Name(s) as shown on Form 1040: Samuel and Phyllis Ruby

Social security number: 322 12 7997

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

a. Kind of property and description (Example, 100 shares of "Z" Co.)	b. How acquired. Enter letter symbol (see instruction B)	c. Mo., day, yr. (Put date sold above dotted line and date acquired below dotted line)	d. Gross sales price	e. Cost or other basis, as adjusted (see instruction E) and expense of sale	f. Gain (or loss) (d less e)
1					
SCHEDULE ATTACHED					(4,496 00)
					4,296 00

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

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

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

7	Capital gain distributions	7	
8	Enter gain if applicable from line 4(a)(2), Form 4797 (see Instruction A)	8	
9	Enter your share of net long-term gain (or loss) from partnerships and fiduciaries	9	
10	Enter your share of net long-term gain from small business corporations (Subchapter S)	10	
11	Net gain (or loss), combine lines 6 through 10	11	
12(a)	Long-term capital loss component carryover from years beginning before 1970 (see Instruction H)	12(a)	(14,522 00)
12(b)	Long-term capital loss carryover attributable to years beginning after 1969 (see Instruction H)	12(b)	
13	Net long-term gain (or loss), combine lines 11, 12(a) and 12(b)	13	

Part III — Summary of Parts I and II

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

Carryover (13,322.00)

SAMUEL D. and PHYLLIS RUBY

PAGE

WEEKLY WORK PLAN/TIME REPORT

SALESMAN Weis, Voisin and Co., Inc. NUMBER 1972 WEEK ENDING / /

SECURITIES	Present Customer?	AMOUNT	PRICE	CONTRACT ITEM	CONTRACT DATE PURCHASE	CONTRACT TIME	CONTRACT PRO	APPROX. NET PURCHASE PRICE	DATE SOLD	NET SALE PRICE	PRICE HR	PRICE +	COMMENTS AND EXPENSE (LOSS) NOTES	Gain
[illegible] Maver Inc.			62½											
[illegible] - 93-05%	ST	$5,000.00	62½		11-17-71			3,165.29	1-6-72	3103.44	61		(62.00)	
[illegible] Corp. Del. 95-04%	ST	2,000.00	74½		1-27-71			1,547.62	1-17-72	1564.00	76			16
[illegible] Corp. Conv. Deb. 95-07%	ST	3,000.00	74⅝		12-27-71			2321.45	1-17-72	2,352.95	74¼			3[illegible]
[illegible] Tiss. Conv. 9-0-04375%	ST	5,000	56¼		12-20-71			2,886.00	1-6-72	2964.00	59⅝			7[illegible]
[illegible] Tiss. 375%	ST	10,000	57⅝		1-6-72			5,931.00	1-17-72	6,544.00	65⅝			614
[illegible] Corp.	ST	200 Sh.	22¼		1-17-72			4,524.00	2-2-72	4444.00	21½		(378.00)	
[illegible] Corp. Wis.	ST	200 Sh.	15½		1-17-72			3,084.00	2-9-72	3297.00	16¾			203
[illegible] Serv. Corp.	ST	100 Sh.	22		1-31-72			2344.00	2-9-72	2477.00	25½			25
[illegible] Corp.	ST	200 Sh.	11½		2-2-72			2347.00	2-11-72	2012.00	10⅝		(278.00)	
[illegible] Corp. Pfd	ST	100 Sh.	18¾		2-11-72			1914.00	3-13-72	1921.00	19¾			1[illegible]
[illegible]	ST	200 Sh.	18¾		2-11-72			3741.00	3-13-72	3727.00	19		(14.00)	
[illegible] Inc.	ST	200 Sh.	12⅝		2-11-72			2630.00	3-13-72	2168.00	11½		(462.00)	
[illegible] Corp.	ST	100 Sh.	11½		2-2-72			1174.00	3-13-72	911.00	9⅛		(263.00)	
[illegible]													(1457.00)	121[illegible]
TOTALS														

SAMUEL D. and PHYLLIS RUBY

WEEKLY WORK PLAN/TIME REPORT

SALESMAN Weis, Voisin and Co., Inc. NUMBER _____ WEEK ENDING PAGE II

CUSTOMER NAME	Present Customer	SHARES	PRICE	CONTRACT DATE	CONTRACT PURCHASE	CONTRACT PRO	PURCHASE PRICE	REVENUE BOOKED DATE SOLD	REVENUE BOOKED NET SALES PRICE	PRICE HR	PRICE	COMMENTS AND EXPENSE (LOSS) NOTES	G
[illegible]	ST	500	10 1/8	3-13-72			7558.00	4-28-72	7785.00	16	1/4		4
[illegible]													
[illegible]	ST	2000	53 3/8	4-28-72			1161.00	5-22-72	1058.00	52	1/2	(103.00)	
[illegible]													
[illegible] 5.75%	ST	2,000	56	4-28-72			1161.00	5-22-72	1116.00	55		(45.00)	
[illegible]													
[illegible] 5.75%	ST	8,000	56	4-28-72			4643.00	5-22-72	4303.00	53		(340.00)	
[illegible]	ST	200	14 7/8	3-13-72			3023.00	7-17-72	2603.00	18	3/8		5
[illegible]	ST	100	9 3/4	8-10-72			1012.00	8-24-72	1059.00	10	7/8		5
[illegible]	ST	100	18	8-10-72			1835.00	8-24-72	2033.00	20	3/4		19
[illegible]	ST	200	15	8-24-72			2861.00	9-6-72	3732.00	19			6
[illegible] Bates	ST	100	27 7/8	5-22-72			2835.00	9-18-72	1950.00	19	7/8	(885.00)	
[illegible] Bates	ST	100	27 7/8	6-1-72			2809.00	9-18-72	1913.00	19	1/2	(896.00)	
[illegible]	ST	80	14 3/8	7-18-72			1192.00	10-3-72	1145.00	14	5/8	(47.00)	
[illegible]	ST	100	14 5/8	7-18-72			1487.00	10-11-72	1519.00	15	1/2		3
[illegible]	ST	100	14 5/8	9-18-72			1489.00	10-11-72	1531.00	15	3/8		4
[illegible] Research Chemical		100	10 3/4	3-31-71			1102.00	1-17-72	1073.00	11		(29.00)	
TOTALS												(29.00) (2340.00)	1500

SAMUEL D. and PHYLLIS RUBY

WEEKLY WORK PLAN / TIME REPORT

SALESMAN BACHE and Co. 1972 NUMBER COMMODITIES TRANSA

CUSTOMER NAME / COMMODITY	Present Customer	DATE OF PURCHASE	Planned	CONTRACT PREM	INTL	TEL	PRO	APPROXIMATE PURCHASE PRICE	REVENUE BOOKED DATE SOLD	PRICE	CALL HRS HR		COMMISSION EXPENSE (LOSS)	NOTES
[illegible]		12-1-71		1				3.67	1-12-72	3.82				5
[illegible]		12-21-71		1				3.67	1-12-72	3.82				5
[illegible]		12-30-71		5	AA	Bu.		123 3/8	1-6-72	122 3/8			(67.50)	
[illegible]		1-17-72		1				24.65	1-18-72	25.00				225
[illegible]		1-6-72		1				101.20	1-24-72	102.70				75
[illegible]		1-20-72		1				24.65	2-2-72	25.15				90
[illegible]		2-3-72		1				24.90	2-7-72	25.60				150
[illegible]		2-8-72		1				24.93	2-8-72	25.10			(139.00)	
[illegible]		1-26-72		1				123.00	2-8-72	121.90				
[illegible]		2-8-72		1				25.10	3-7-72	25.20			(30.00)	
[illegible]		2-8-72		1				11.79	3-9-72	12.05				123
[illegible]		2-14-72		5	AA	Bu.		337 1/4	3-15-72	331 1/4				[illegible]
[illegible]		3-20-72		1				27.20	3-16-72	27.75				[illegible]
[illegible]		3-21-72		5	99	Bu.		342.00	3-24-72	345.00				120
[illegible]		4-3-72		1				26.44	4-14-72	25.10			(462.00)	
[illegible]													(199.00)	1,0[illegible]
[illegible]														
[illegible]														
[illegible]														
[illegible] 5.00 FOR		FINANCIAL PUBLICATIONS												
[illegible] 5.00 FOR		ADAMS LETTER												
[illegible] 10.00 FOR		TAGER REPORT												
TOTALS														

INCIDENT 540

INDIVIDUAL CALIFORNIA INCOME TAX

TAXABLE YEAR 1972

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

FIRST NAME(S) AND INITIAL(S)	LAST NAME	Your social security number
SAMUEL [illegible]	RUDY	322 12 7997

Present home address (number and street, including apartment number, or rural route)	Wife's number, if joint return
[illegible]	JFK Act 5 (g)(2)(D)

City, town or post office, county	ZIP CODE	OCCUPATION	
Encino, California		Yours	Self Employed
		Wife's	Housewife

☐ Married, filing joint return

☐ Married, filing separate return. Enter spouse's social security number and first name here

☐ Head of Household—Complete Part 1, page 2

5. Dependents—Do not list yourself, your spouse or person who qualifies you as head of household

NAME (include last name and/or address if different from yours)	RELATIONSHIP
Brad, Brian, Elina, Thomas	

Enter Number ▷ 5 — 4

6. Blind (refer to instructions) — Number of blind exemptions claimed ▷ 6

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

8. Wages, salaries, tips, and other employee compensation. (Attach Copy 2 of Form(s) W-2 to front. If unavailable, attach explanation)	8	
9. Dividends. Enter total (if over $500, complete and attach Schedule B(540))	9	70 00
10. Interest. Enter total (if over $500, complete and attach Schedule B(540))	10	22 00
11. Income other than wages, dividends and interest (from page 2, line 41)	11	5,969 60
12. Total (add lines 8, 9, 10 and 11)	12	6,061 60
13. Adjustments to income (from page 2, line 47)	13	
14. Adjusted gross income (subtract line 13 from line 12)	14	6,061 60
○ If you filed a joint return and line 14 is under $10,000, find tax in Tax Table and enter on line 17. ○ If you claimed deductions on line 14 is $10,000 or more complete lines 15 and 16.		
15. Itemized deductions or standard deduction (from page 2, line 56)	15	2,000 00
16. Taxable income (subtract line 15 from line 14). Figure your tax on this amount by using the appropriate Tax Rate Schedule in instructions. Enter tax on line 17	16	6,061 60
17. Tax from ☐ Tax Table, ☒ Tax Rate Schedule G, ☐ Schedule G(540)	17	52 00
18. Personal Exemption. Single—$25. Married couple or head of household—$50	18	50 00
19. Other Exemptions—Total on line 7 above, 4 × $8	19	32 00
20. Total exemptions (add lines 18 and 19)	20	82 00
21. Tax liability (subtract line 20 from line 17)	21	-0-
22. Other credits (from page 2, line 50)	22	
23. Net tax liability (subtract line 22 from line 21)	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 DE-2P to front)	26	
27. 1972 California estimated tax payments	27	
28. Excess California SDI tax withheld (attach Form DE 1964 to face of return)	28	○
29. Total payments (add lines 26, 27 and 28)	29	
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. ◇	30	-0-
31. If line 29 is larger than line 25, enter OVERPAYMENT. Mail return to P.O. Box 13-540, Sacramento, CA 95813. ▷	31	
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.

Sign here ▷ Your signature—if filing jointly, BOTH must sign — Date

Spouse's signature — Date

▷ EDWARD L. LAMBERT
TAX CONSULTANT
Signature of person other than a taxpayer
17855 VENTURA BLVD., SUITE [illegible]
ENCINO, CALIF. 91316
TEL (213) 881-7340
S.S. 568 40 9527
Date

Do not write in these spaces
P
E
A

NW-68261 DocId:32245835 Page 87

Part I—Head of Household—If claimed, answer the following questions *(See Instructions)*

Check one: ☐ Never married ☐ Legal separation (interlocutory decree does not qualify) Date ____
☐ 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 entire year 1972? ____ Did this person reside in your home for the entire taxable year? ____ If not, explain circumstances ____

Part II—Income (Attach Schedules)

Net income (or loss) (from Schedule C(540))			33	6,969 00
Net gain (or loss) from sale or exchange of capital assets (attach Schedule D(540))	(1,000 00)			
Net gain (or loss) from Supplemental Schedule of Gains and Losses (attach Schedule D-1(540))				
Total net gain (or loss)—add lines 33 (a) and (b)			34	(1,000 00)
Rents and royalties			35	
Partnerships			36	
Estates and trusts			37	
Farm income (or loss) (attach Schedule F(540))			38	
Other income: (a) Fully taxable pensions and annuities (not reported on Schedule E)			39	
(b) Alimony				
(c) Other (state nature and source)				
(d) Total miscellaneous income (add lines 40(a), (b) and (c))			40	
Total income (add lines 33 through 40). Enter here and on page 1, line 11			41	5,969 00

Part III—Adjustments to Income

Retirement income included in line 6 (see instructions—attach statement)	42	
Alimony paid (see instructions—attach statement)	43	
Sick pay (see instructions—attach statement)	44	
Moving expenses—state sick pay only (see instructions for line 8, page 18)	45	
Contributions by self-employed person to a retirement plan, etc.	46	
Total adjustments (add lines 42 through 46). Enter here and on page 1, line 20	47	

Part IV—Itemized Deductions Or Standard Deduction (On separate returns of married taxpayers both must itemize deductions or both must take the standard deduction)

If you itemize deductions, complete and attach Schedule A (540) and enter sub totals on lines 48 through 53, below

Total medical and dental expense (from Schedule A (540), line 10)	48	
Total taxes deductible (from Schedule A (540), line 16)	49	
Interest (from Schedule A (540), line 23)	50	
Total contributions (from Schedule A (540), line 25)	51	
Casualty and theft expense (from Schedule A (540), line 29)	52	
Total miscellaneous deductions (from Schedule A (540), line 37)	53	
Total itemized deductions (add lines 48 through 53)	54	
If you do not itemize deductions, enter a standard deduction of $2,000, if single or married person filing separate return; $3,000, if head of household, or married couple filing joint return	55	2,000 00
Net total deductions (line 54) or standard deduction (line 55). Enter here and on page 1, line 15	56	

Part V—Credits for Net Income Tax Paid to Another State—Attach copy of "other state" return—and Retirement Income Credit

Income derived from sources within State of ____ and also taxable by California	A		
Total adjusted gross income (from page 1, line 14)	B		
Total tax liability (from page 1, line 21)	C		
Credit computation—line A ÷ line B ____% (100% maximum) × line C (cannot exceed tax paid other state)		57	
Retirement income credit (attach Schedule R (540))		58	
Total of lines 57 and 58. Enter here and on page 1, line 22		59	

Part VI—Reconciliation to Federal Return—If adjusted gross income on Federal Return is different from line 14, page 1, explain below

NW 68261 DocId:32245535 Page 88

CALIFORNIA

ITEMIZED DEDUCTIONS

Attach to Form 540

TAXABLE YEAR 19 72

Name (as shown on Form 540)
Samuel and Phyllis Ruby

Social Security Number
322 | 12 | 7997

[illegible] Deductions—You have a choice between two deductions: [illegible] your deductions or take a standard deduction as [illegible] 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.

[illegible] (not compensated by insurance or otherwise) for [illegible], doctors, dentists, nurses, hospitals [illegible] premiums for medical care, etc.		
[illegible]	1	
[illegible]	2	
[illegible] adjusted gross income shown on [illegible]	3	
Subtract line 3 from line 2. Enter difference (if less than zero, enter zero)	4	
Enter [illegible] of insurance premiums for medical care included on line 1	5	
[illegible] other medical and dental expenses	6	
[illegible]	7	
[illegible] adjusted gross income shown on [illegible]	8	
Subtract line 8 from line 7. Enter difference (if less than zero, enter zero)	9	
[illegible] lines 1 and 9. Enter here and on Form 540, page 2) ▷	10	150.00
[illegible] paid or [illegible]. Attach [illegible]	11	
[illegible] of adjusted gross income shown on [illegible]	12	
[illegible] ▷	13	
[illegible]	14	
State and local gasoline [illegible]	15	
[illegible] taxes	16	
[illegible] Costs of vocational and rehabilitation [illegible]	17	
[illegible]	18	
[illegible] insurance [illegible]	19	
Other [illegible]	20	
Total [illegible]—Add lines 14 through 20. Enter here and on Form 540, page 2) ▷	21	841.00

Contributions

22. Cash—including checks, money orders, etc. (Itemize)	22	
23. Total cash contributions	23	
24. Other than cash (see instructions). Enter total here	24	
25. Total—(Add lines 23 and 24. Maximum deduction may not exceed 20% of adjusted gross income. Enter here and on Form 540, page 2) ▷	25	200.00

Interest Expense

26. Home mortgage	26	
27. Installment purchases	27	
28. Other (Itemize)	28	
29. Total—(Add lines 26, 27 and 28. Enter here and on Form 540, page 2) ▷	29	3,232.00

Miscellaneous Deductions

Casualty or Theft 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. Insurance reimbursement	31	
32. $100 limitation	32	$100.00
33. Add lines 31 and 32	33	
34. Casualty or theft loss. (Line 30 less line 33)	34	
35. Child Care—See instructions	35	
36. Other—For education, alimony, union dues, etc. —See instructions	36	
37. Total miscellaneous deductions—Add lines 34, 35 and 36. (Enter here and on Form 540, page 2) ▷	37	

NW-68261 DocId:32245535 Page 89

SCHEDULE C
FORM 540

CALIFORNIA

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

TAXABLE YEAR 19 72

[illegible] schedule to your income tax return, Form 540 or 540NR — Partnerships, joint ventures, etc., must file on Form 565

[illegible] Name of Proprietor: Samuel Mc Clellan Ruby — Social Security Number: 322 12 7997

(1) Business activity (see instructions for "Item A") Hand Service ; product (For example: retail—hardware; wholesale—tobacco; services—legal; manufacturing—furniture; etc.)

(2) Name: Small Bar C. Federal employer identification number

(3) Address: 5618 Van Nuys Blvd. Van Nuys, California (ZIP code)

(4) Method of accounting: ☒ cash; ☐ accrual; ☐ other.

(5) Were Forms 591, 592, 593 and 594 for the calendar year filed (if required)? ☐ Yes ☒ No

(6) Business located within the boundaries of the city, town, etc. indicated? ☒ Yes ☐ No

(7) Did you own this business the end of the taxable year? ☒ Yes ☐ No

(8) How many months of the taxable year did you own this business? 12

Be sure all applicable lines and schedules must be filled in.

1 Gross receipts or sales $ _____ Less returns and allowances $ _____ Balance ▷	SCHEDULE ATTACHED	
2 Cost of goods sold (Schedule C-1, line 8) 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-2)		
7 Rent on business and business property (explain in Schedule C-3)		
8 Interest on business property		
9 Taxes (explain in Schedule C-3)		
10 Salaries and wages not included on line 3, Schedule C-1 (exclude any paid to yourself)		
11 Commissions		
12 Legal and professional fees		
13 Commissions		
14 Advertising (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)		
(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

NW 68261 DocId:32245535 Page 90

SCHEDULE D (540)

CALIFORNIA

TAXABLE YEAR 1972

CAPITAL GAINS AND LOSSES

Attach to Form 540 or 540NR

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

Name: [illegible] Ruby | Social Security No. 322 12 7997

Part I — Assets Held Not More Than One Year

a. Kind of property and description (Example, 100 shares of "X" 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)
		SCHEDULE ATTACHED			(4,496.00)
					4,296.00
Net short-term gain or loss from partnerships and fiduciaries					
Net short-term capital loss carryover from preceding taxable years (attach statement)					
Net gain or loss, combine lines 1, 2 and 3					200.00

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

Net long-term gain or loss from Schedule D-1 (540) (attach copy)					
Net short-term gain or loss from partnerships and fiduciaries					
Net gain or loss, combine lines 5, 6 and 7					

Part III — Assets Held More Than Five Years

Net long-term gain or loss from Schedule D-1 (540) (attach copy)					
Net short-term gain or loss from partnerships and fiduciaries					
Net long-term capital loss carryover from preceding taxable years (attach statement)					(14,322.00)
Net gain or loss, combine lines 9, 10, 11 and 12					

Part IV — Summary of All Capital Gains and Losses

Net short-term gain or loss (Part I)	
Net long-term gain or loss (Part III)	
Net short-term gain or loss (Part II)	
Combined net gain or loss (lines 14, 15 and 16)	
If line 17 shows a gain, enter here and on page 2, Part II of Form 540 or 540NR	
If line 17 shows a loss, enter here and on page 2, Part II of Form 540 or 540NR the smallest of:	
(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)	
(c) $1,000 ($500 in the case of a husband or wife filing a separate return)	(1,000.00)

Carryover (13,322.00)

7-13-72 255

Form **1040** US Department of the Treasury / Internal Revenue Service **Individual Income Tax Return** 1971

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

Please print or type

First name and initial (If joint return, use first names and middle initials of both): SAMUEL AND PHYLLIS
Last name: RUBY
Your social security number: 322 12 7997

Present home address (Number and street, including apartment number, or rural route): 16250 Bircher Street
Spouse's social security number: JFK Act 5 (g)(2)(D)

City, town or post office, State and ZIP code: Granada Hills, California
Occupation: Your Self Employed; Spouse's Housewife

Please attach Copy B of Form W-2 to back

Filing Status—check only one:

1 ☐ Single
2 ☒ Married filing jointly (even if only one had income)
3 ☐ Married filing separately and spouse is also filing. Give spouse's social security number in space above and enter first name here ▶
4 ☐ Unmarried Head of Household
5 ☐ Surviving widow(er) with dependent child
6 ☐ Married filing separately and spouse is not filing

Exemptions — Regular / 65 or over / Blind

7 Yourself . . . . ☒ ☐ ☐
8 Spouse (applies only if item 2 or 6 is checked) ☒ ☐ ☐
Enter number of boxes checked ▶ 2
9 First names of your dependent children who lived with you Fred, Brian, Elisa Thomas — Enter number ▶ 4
10 Number of other dependents (from line 33) . . . ▶
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 of instr.) $ 42.50 13b Less exclusion $ 42.50 Balance ▶ *(If gross dividends and other distributions are over $100, list in Part I of Schedule B.)*	13c	-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 19
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

● *See page 3 of instructions for rules under which the IRS will figure your tax.*
● *If you do not itemize deductions and line 18 is under $10,000, find tax in Tables and enter on line 19.*
● *If you itemize deductions or line 18 is $10,000 or more, go to line 46 to figure tax.*

Tax, Payments and Credits

19 Tax (Check if from: ☐ Tax Tables 1–13, ☐ Tax Rate Sch. X, Y, or Z, ☐ Sch. D, ☐ Sch. G or ☐ Form 4726)	19	-0-
20 Total credits (from line 54)	20	
21 Income tax (subtract line 20 from line 19)	21	-0-
22 Other taxes (from line 60)	22	551 27
23 Total (add lines 21 and 22)	23	551 27
24 Total Federal income tax withheld (attach Forms W-2 or W-2P to back) — 24		
25 1971 Estimated tax payments (include 1970 overpayment allowed as a credit) — 25		
26 Other payments (from line 64) — 26		
27 Total (add lines 24, 25, and 26)	27	

Bal. Due or Refund

28 If line 23 is larger than line 27, enter BALANCE DUE. Pay in full with return. Make check or money order payable to Internal Revenue Service ▶	28	551 27
29 If line 27 is larger than line 23, enter OVERPAYMENT ▶	29	
30 Line 29 to be: (a) REFUNDED. Allow at least six weeks for your refund check ▶ (b) Credited on 1972 estimated tax ▶		

Foreign Accounts

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

Write soc. sec. no. on Check or Money Order. Attach here

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.

▶ Your signature ..... Date ..... ▶ Signature of preparer other than taxpayer, based on all information of which he has any knowledge. EDWARD L. LAMBERT Date

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

Address: 16633 VENTURA BLVD., SUITE 510 ENCINO, CALIF. 91316 TEL. (213) 981-4020

Attach Copy B of Form W-2 here. ▶

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

32 (a) NAME	(b) Relationship	(c) Months lived in your home. If born or died during year, write B or D.	(d) Did dependent have income of $675 or more?	(e) Amount YOU furnished for dependent's support. If 100% write ALL.	(f) Amount furnished by OTHERS including dependent.
				$	$

33 Total number of dependents listed above. Enter here and on line 10 ▶

PART II.—Income other than Wages, Dividends, and Interest

34 Business income or (loss) (attach Schedule C)	34	7,350	33
35 Net gain or (loss) from sale or exchange of capital assets (attach Schedule D)	35	(1,000	00)
36 Net gain or (loss) from Supplemental Schedule of Gains and Losses (attach Form 4797)	36		
37 Pensions and annuities, rents and royalties, partnerships, estates or trusts, etc. (attach Schedule E)	37		
38 Farm income or (loss) (attach Schedule F)	38		
39 Miscellaneous income (a) Fully taxable pensions and annuities not reported on Schedule E—see instructions on page 7			
(b) 50% of capital gain distributions (not reported on Schedule D)			
(c) State income tax refunds (caution—see instructions on page 7)			
(d) Alimony			
(e) Other (state nature and source)			
(f) Total miscellaneous income (add lines 39(a), (b), (c), (d) and (e))	39		
40 Total (add lines 34, 35, 36, 37, 38, and 39). Enter here and on line 15 ▶	40	6,350	00

PART III.—Adjustments to Income

41 "Sick pay" if included in line 12 (attach Form 2440 or other required statement)	41		
42 Moving expense (attach Form 3903)	42		
43 Employee business expense (attach Form 2106 or other statement)	43		
44 Payments as a self-employed person to a retirement plan, etc. (attach Form 2950SE)	44		
45 Total adjustments (add lines 41, 42, 43, and 44). Enter here and on line 17 ▶	45		

PART IV.—Tax Computation (Do not use this part if you use Tax Tables 1–13 to find your tax.)

46 Adjusted gross income (from line 18)	46	6,529	19
47 (a) If you itemize deductions, enter total from Schedule A, line 32 and attach Schedule A (b) If you do not itemize deductions, and line 46 is: (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.	47	4,010	99
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 ☐, 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		

U.S. GOVERNMENT PRINTING OFFICE: 1971-438-066 94-1149624

Schedules A&B—Itemized Deductions AND 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.

1 One half (but not more than $150) of insurance premiums for medical care. (Be sure to include in line 10 below)		
2 Medicine and drugs		
3 Enter 1% of line 18, Form 1040		
4 Subtract line 3 from line 2. Enter difference (if less than zero, enter zero)		
5 Enter balance of insurance premiums for medical care not entered on line 1		
6 Itemize other medical and dental expenses. Include hearing aids, dentures, eyeglasses, transportation, etc.		
7 Total (add lines 4, 5, and 6)		
8 Enter 3% of line 18, Form 1040		
9 Subtract line 8 from line 7. Enter difference (if less than zero, enter zero)		
10 **Total deductible medical and dental expenses** (Add lines 1 and 9. Enter here and on line 27, below.) ▷	150	00

Taxes.

11 Real estate		
12 State and local gasoline (see gas tax tables)		
13 General sales (see sales tax tables)		
14 State and local income		
15 Personal property		
16 Other		
17 **Total taxes** (Add lines 11 through 16. Enter here and on line 28, below.) ▷	743	31

Contributions.—Cash—including checks, money orders, etc. (Itemize—see instructions on page 10 for examples)

18 Total cash contributions		
19 Other than cash (see instructions on page 10 for required statement). Enter total for such items here		
20 Carryover from prior years		
21 **Total contributions** (Add lines 18, 19, and 20. Enter here and on line 29, below.)		

Interest expense.

22 Home mortgage		
23 Installment purchases		
24 Other (Itemize)		
25 **Total interest expense** (Add lines 22, 23, and 24. Enter here and on line 30, below.) ▷	2,617	68

Miscellaneous deductions for child care, alimony, union dues, casualty losses, etc. (see instructions on page 10).

26 **Total miscellaneous deductions** (Enter here and on line 31, below.) ▷	500	00

Summary of Itemized Deductions

A

27 Total deductible medical and dental expenses (from line 10)	150	00
28 Total taxes (from line 17)	743	31
29 Total contributions (from line 21)		
30 Total interest expense (from line 25)	2,617	68
31 Total miscellaneous deductions (from line 26)	500	00
32 **TOTAL ITEMIZED DEDUCTIONS.** (Add lines 27 through 31. Enter here and on Form 1040, line 47.) S/A ▷	4,010	99

NAME Samuel & Phyllis Ruiz IDENTIFICATION NO. 322-12-7997

ADDRESS

SCHEDULE NO. **SCHEDULE OF DEDUCTIONS** YEAR ENDED

MEDICAL	FEDERAL		STATE	
1. ONE HALF OF MEDICAL INSURANCE (NOT OVER $150.00)	150	00	150	00
2. DRUGS AND MEDICINES				
3. LESS: 1% OF ADJ. GROSS INCOME				
4. NET DRUGS AND MEDICINES				
5. DOCTORS/DENTISTS				
DR.				
DR.				
DR.				
DR.				
DR.				
DR.				
DR.				
DR.				
MEDICARE				
HOSPITAL				
LABORATORY				
BALANCE OF MEDICAL INSURANCE NOT DEDUCTIBLE ON TOP LINE				
TRAVEL FOR MEDICAL				
AMBULANCE				
GLASSES				
HEARING AID				
PROSTHETIC APPLIANCES				
MEDICAL EXPENSES				
LESS: REIMBURSED BY INSURANCE				
6. TOTAL				
7. LESS: 3% OF ADJ. GROSS INCOME				
8. BALANCE (NOT LESS THAN ZERO)				
9. TOTAL MEDICAL DEDUCTIONS (LINE 1 PLUS LINE 8)	150	00	150	00

TAXES	FEDERAL		STATE	
AUTO LICENSE (LESS REG. FEE)				
SALES TAX	100	00	100	00
SALES TAX AUTO				
REAL ESTATE TAX	573	31	573	31
PERSONAL PROPERTY TAX				
STATE INCOME TAX			x x	x x
GAS TAX 1000 GAL. @ .07 c GAL.	70	00	70	00
DISABILITY INSURANCE				
MISC. TAX	x x	x x		
OTHERS:				
TOTAL TAXES	743	31	743	31

CONTRIBUTIONS	FEDERAL & STATE	
CHURCHES		
COMMUNITY CHEST/UNITED CRUSADE		
SALVATION ARMY/GOODWILL INDUSTRIES		
RED CROSS		
XMAS & EASTER SEALS		
HEART FUND/CANCER FUND		
PARTNERSHIP RETURN		
PAYROLL DEDUCTION		
OTHER ORGANIZED CHARITIES:		
TOTAL CONTRIBUTIONS		

INTEREST (TO WHOM PAID)	FEDERAL & STATE	
MORTGAGE LOAN		
Colonial MTG	2617	68
INSTALLMENT LOAN		
TOTAL INTEREST	2617	68

MISCELLANEOUS DEDUCTIONS	FEDERAL & STATE	
ALIMONY (EXPLAIN)		
SAFE DEPOSIT BOX FEE		
UNION DUES		
SMALL TOOLS (GOOD 1 YEAR)		
TOOLS DEPRECIATION		
SAFETY EQUIPMENT		
UNIFORMS (NOT GEN. WEAR)		
LAUNDRY & CLEANING		
AUTO MILEAGE @		
TELEPHONE EXPENSE (NOT REIMB.)		
EMPLOYMENT AGENCY FEES		
DUES & SUBSCRIPTIONS		
INCOME TAX PREPARATION		
OTHERS		
TOTAL MISC. DEDUCTIONS		

CASUALTY LOSSES (EXPLAIN)	FEDERAL & STATE	
Earthquake Damage	3100	00
271		
SUB TOTAL	3100	00
LESS REIMBURSED BY INS.	2500	00
SUB TOTAL	600	00
LESS $100.00 FOR EACH CASUALTY	100	00
TOTAL CASUALTY LOSSES	500	00

	FEDERAL	STATE
TOTAL DEDUCTIONS	4010	99 4010 99

SBA FORBEARANCE

NW68361 DocId:32245535 Page 95

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 on Form 1065.
▶ Attach to Form 1040.

1971

Name(s) as shown on Form 1040: Samuel and Phyllis Ruby

Social security number: 322 | 12 | 7997

A Principal business activity: Food Service ; product
(See separate instructions) (For example: retail—hardware; wholesale—tobacco; services—legal; manufacturing—furniture; etc.)

B Business name: Snack Bar C Employer Identification Number

D Business address: 5418 Van Nuys Blvd. Van Nuys, California 91401 (ZIP code)

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

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 you required to file Forms 1096 and 1099 or 1087 for the calendar year 1971? (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)		
	OTHER BUSINESS DEDUCTIONS		
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		
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 34, Form 1040. ALSO enter on Schedule SE, Part I, line 1		7,350

SCHEDULE ATTACHED

SCHEDULE C–1. EXPLANATION OF LINES 6, 12, 14, AND 24

Line No.	Explanation	Amount	Line No.	Explanation	Amount
		$			$

Samuel and Phyllis Ruby

SUPPLEMENT TO SCHEDULE C

Income		$43,479.18
Less: Sales Tax		174.63
		$43,304.55
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	$26,336.17	
Less: Ending inventory	800.00	25,536.17
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	6,989.55
		$10,778.83
Less: Depreciation		(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
					$3,428.50

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

Computation of Social Security Self-Employment Tax

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

1971

▷ If you had wages, including tips, of $7,800 or more that were subject to social security taxes, do not fill in this page.
▷ If you had more than one business, combine profits and losses from all your businesses and farms on this Schedule SE.

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

Name of self-employed person (as shown on social security card): Samuel Ruby

Social security number of self-employed person: 322 | 12 | 7997

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

Part I Computation of Net Earnings from BUSINESS Self-Employment (other than farming)

1 Net profit (or loss) shown in Schedule C (Form 1040), line 26. (Enter combined amount if more than one business.)	7,350	33
2 Net income (or loss) from excluded services or sources included on line 1. Specify excluded services or sources		
3 Net earnings (or loss) from business self-employment (Subtract line 2 from line 1, and enter here and on line 8(a), Part III below.)	7,350	33

Part II Computation of Net Earnings from FARM Self-Employment

SE

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

Computation under Regular Method

4 Net farm profit (or loss) from:
(a) Schedule F, line 52 (cash method), or line 71 (accrual method)
(b) Farm partnerships

5 Net earnings from self-employment from farming. Add lines 4(a) and (b)

Computation under Optional Method

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

*Note.—*Gross profits from farming are the total of the gross profits from Schedule F, line 28 (cash method), or line 69 (accrual method), plus the distributive share of gross profit from farm partnerships as explained in instructions for Schedule SE.*

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

Part III Computation of Social Security Self-Employment Tax

8 Net earnings (or loss) from self-employment—		
(a) From business (other than farming) from line 3, Part I, above	7,350	33
(b) From farming (from line 7, Part II, above)		
(c) From partnerships, joint ventures, etc. (other than farming)		
(d) From service as a minister, member of a religious order, or a Christian Science practitioner. If you filed Form 4361, check here ☐ 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	7,350	33

(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	7,350	33
14 If line 13 is $7,800, enter $585.00; if less, multiply the amount on line 13 by .075	551	27
15 Railroad employee's and railroad employee representative's adjustment for hospital insurance benefits tax from Form 4469		
16 Self-employment tax (subtract line 15 from line 14). Enter here and on Form 1040, line 55	551	27

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 2 12 7997

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

D

	a. Kind of property and description (Example, 100 shares of "Z" Co.)	b. How acquired. Enter letter symbol (see instructions)	c. Mo., day, yr. (Put date sold above dotted line and date acquired below dotted line)	d. Gross sales price	e. Cost or other basis, as adjusted, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	f. Gain or (loss) (d less e)
1	SCHEDULE ATTACHED					(1,248 00)

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

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

6						

7	Capital gain distributions	7	
8	Enter gain if applicable from line 4(a)(1), Form 4797 (see Instruction A)	8	
9	Enter your share of net long-term gain or (loss) from partnerships and fiduciaries	9	
10	Enter your share of net long-term gain from small business corporations (Subchapter S)	10	
11	Net gain or (loss), combine lines 6 through 10	11	
12(a)	Long-term capital loss component carryover from years beginning before 1970 (see Instruction H)	12(a)	(14,274 00)
12(b)	Long-term capital loss carryover attributable to years beginning after 1969 (see Instruction H)	12(b)	
13	Net long term gain or (loss), combine lines 11, 12(a) and 12(b)	13	(14,274 00)

Part III Summary of Parts I and II

14	Combine the amounts shown on lines 5 and 13, and enter the net gain (loss) here	14	(15,522 00)
15	**If line 14 shows a gain—**		
	(a) Enter 50% of line 13 or 50% of line 14, whichever is smaller (see Part VI for computation of alternative tax). Enter zero if there is a loss or no entry on line 13	15(a)	
	(b) Subtract line 15(a) from line 14. Enter here and on line 35, Form 1040	15(b)	
16	**If line 14 shows a loss**—See Instruction I.		
	▶ Omit lines 16(a) and 16(b) and go to Part IV if losses are shown on lines 12(a) and 13.		
	▶ Otherwise,		
	(a) Enter **one** of the following amounts: (i) If amount on line 5 is zero or a net gain, enter 50% of amount on line 14; (ii) If amount on line 13 is zero or a net gain, enter amount on line 14; or, (iii) If amounts on line 5 and line 13 are net losses, enter amount on line 5 added to 50% of amount on line 13	16(a)	
	(b) Enter here and on line 35, Form 1040, the smaller of: (i) The amount on line 16(a); (ii) $1,000 ($500 if married and filing a separate return—if losses are shown on lines 4(a) and 5, see Instruction K for a higher limit not to exceed $1,000); or, (iii) Taxable income, as adjusted (see instruction J)	16(b)	(1,000 00)

Carryover (1-1) ($14,522.00)

...ers ... 21.5 Interest Paid Margin ...

WEEKLY WORK PLAN/TIME REPORT

SALESMAN Roche & Co Phyllis Ruby NUMBER All Stock WEEK ENDING Quoted "A"

CUSTOMER NAME	Prospect Customer	TYPE BUSINESS	Planned	CONTRACT PREM	CONTRACT INTL	CONTRACT TEL	CONTRACT PRO	APPLICATION	REVENUE BOOKED ONE TIME	REVENUE BOOKED MONTHLY	CALL HRS HR	CALL HRS	COMMENTS AND EXPENSE NOTES
Description		Date Acquired						Date Sold	Sale Price	Purchase Price			Gain or (Loss)
Transamer Corp	40	12-15-70						1-5-71	3,107-	2,933-			174-
Boeden Co.	100	12-31-70						1-6-71	3,218-	3,000-			218-
Tyler Corp.	200	1-6-71						1-19-71	3,132-	2,857-			275-
Tyler Corp.	50	1-6-71						1-19-71	777-	716-			61-
U.S. AM Fletcher	700	1-19-71						1-22-71	4,075-	3,596-			479-
Est Equity Funding	300	1-22-71						2-3-71	4,3[illegible]	3,78[illegible]			522-
Chrysler Corp	100	2-3-71						2-16-71	2,772-	2,[illegible]			125-
Broadway Inc.	300	2-4-71						2-17-71	1,999-	1,930-			69-
[illegible] Inc	200	2-3-71						2-26-71	2,390-	2,352			38-
Leasco 34.80	300	2-17-71						3-4-71	2,414-	2,536-			(122-)
Money Serv (VPR)	50	2-16-71						3-4-71	514-	528			(14-)
Money Serv.	200	2-16-71						3-4-71	2,112-	2,044-			68-
Lucky Food (h)	200	3-4-71						3-10-71	4,318-	3,776-			541-
Flying Tiger	100	3-12-71						3-12-71	4,104-	4,156-			(52-)
Columbia Pict	200	3-11-71						3-26-71	2,904-	3,463-			(559-)
Columbia Pict	50	3-11-71						3-26-71	723-	870-			(147-)
Shell Air Gas	300	3-26-71						4-6-71	3,369-	3,445-			(76-)
TOTALS									(over)				

S. D. Rubin

WEEKLY WORK PLAN/TIME REPORT

SALESMAN Bacho & Co Phyllis Rubin NUMBER All stock WEEK ENDING [illegible]

CUSTOMER NAME	Recent Customer	TYPE BUSINESS	Planned	CONTRACT PREM	CONTRACT INTL	CONTRACT TEL	CONTRACT PRO	APPLICATION	REVENUE BOOKED ONE TIME	REVENUE BOOKED MONTHLY	CALL HRS HP	CALL HRS +	COMMENTS AND EXPENSE NOTES
Description		Date Acquired						Date Sold	[illegible]	[illegible]			Commission
Its Nat'l Gen'l Cp 40	200	3-9-71						4-30-71	1,954-	1,338-			20-
Its Nat'l Gen'l Cp 40	100	3-9-71						5-14-71	771-	699			72-
Engraving Rt Sys	100	2-24-71						5-14-71	480-	450-			(370-)
Its Loews Theats	100	4-30-71						6-1-71	2,316-	2,091			275-
Its Nth Wst Ind	200	4-6-71						6-4-71	3,535	2,955-			580-
Its Nth Wst Ind 79	50	6-1-71						6-4-71	880	838			42-
Its Whittaker Corp	100	5-14-71						6-1-71	457-	551-			(98-)
Its Whittaker Corp	200	5-14-71						8-24-71	734-	565-			(171-)
Republic Corp	200	6-4-71						8-24-71	1,034-	1,645-			(611-)
Silitron Devices	100	4-6-71						8-24-71	1,304-	1,952-			(648-)
Resorts Intnat'l	300	6-4-71						8-24-71	1,443-	2,422-			(979-)
Its Nth Wst Ind 79	200	5-24-71						11-10-71	3,411-	4,448			(1037-)
TOTALS													

S. D. RUDY

WEEKLY WORK PLAN/TIME REPORT

SALESMAN: Barlo & Co Commercial NUMBER: _____ WEEK ENDING 1 / 1

CUSTOMER NAME	Present Customer	TYPE BUSINESS	Planned	CONTRACT PREM	CONTRACT INTL	CONTRACT TEL	CONTRACT PRO	APPLICATION	REVENUE BOOKED ONE TIME	REVENUE BOOKED MONTHLY	CALL HRS HR	CALL HRS +	COMMENTS AND EXPENSE NOTES
Description	Cont'd Present Customer	Date Acquired						Date	Price	Monthly Price			Gain or Loss
Str May Sugar	1	11-12-71						11-19-71	4.93	4.84			35-
Str Mar Plywood	1	11-10-71						11-19-71	91-	88.70			101-
Str Mar Plywood	1	11-11-71						11-19-71	91-	89.50			101-
Str May Sugar	2	11-23-71						11-24-71	5.10	5.03			73-
Str May Sugar	1	11-26-71						11-30-71	5.17	5.14			31-
Str May Sugar	1	11-29-71						12-1-71	5.23	5.22			(31-)
Str Mar Plywood	1	11-23-71						12-1-71	89-	88.50			(65-)
Str May 11 Sugar	1	12-3-71						12-3-71	5.28	5.34			(351-)
Str May 11 Sugar	4	12-5-71						12-10-71	5.23	5.35			218-
Str May-11-Sugar	4	12-14-71						12-14-71	5.50	5.19			(305-)
Str May-11-Sugar	2	12-15-71						12-15-71	6.05	6.35			(367-)
									Total	S.T. Loss			(1555.00)
TOTALS													

1 86-4.5%														
										2675	2713			(38-)
36 Amer Airways	5000	9-14-71						11-4-71		~~[illegible]~~				
1 86 4.5%										~~[illegible]~~				
Conlec Corp														
V-93 - 5%	5000	10-13-71						11-18-71		2716-	2610			106-
37 Gen'l Corp														
6V Sub 93 4%	10000	11-19-71						12-17-71		6137-	5880-			157-
										TOTAL	10.0			(12480)

Samuel [illegible] All accounts acquired [illegible]

WEEKLY WORK PLAN/TIME REPORT

SALESMAN Merrill Lynch Pierce Fenner & Smith NUMBER [illegible] WEEK ENDING / /

CUSTOMER NAME	Present Customer	TYPE BUSINESS	Planned	CONTRACT PREM	CONTRACT INTL	CONTRACT TEL	CONTRACT PRO	APPLICATION	REVENUE BOOKED ONE TIME	REVENUE BOOKED MONTHLY	CALL HRS HR	CALL HRS +	COMMENTS AND EXPENSE NOTES
Description	Y/N	Date Acquired						Date Sold	Since	Since			Gain or (Loss)
~~Overall Research~~	~~Y~~	~~[illegible]~~						1-9-72	~~1022~~	~~1022~~			(~~[illegible]~~)
										~~1050~~			(~~[illegible]~~)
Vlois, Voisin & Co., Inc								Samuel D. Ruby (Only)					
Nat'l Gen'l Corp 5000 Wny Sub 93-4%		9-15-71						10-4-71	3023-	3987-			36-
Nat'l Gen'l Corp Wny Sub. 93-4%	5000	9-14-71						10-8-71	3051-	3117			34-
Pan-Amex Airways	5000	10-8-71						10-26-71	2657-	2446-			212-

SCHEDULE D
FORM 540

CALIFORNIA

CAPITAL GAINS AND LOSSES

Attach to Form 540 or 540NR

TAXABLE YEAR 1971

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: 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) (14,274.00)
11. Net long-term gain (or loss), combine lines 9 and 10

12. Combine the amounts shown on lines 5 and 11, and enter the net gain (or loss) here (15,522.00)
13. **If line 12 shows a gain—**
    (a) Enter 50% of line 11 or 50% of line 12, whichever is smaller. Enter zero if there is a loss or no entry on line 11
    (b) Subtract line 13(a) from line 12. Enter here and on line 32, Form 540 (line 33, Form 540NR)
14. **If line 12 shows a loss—**
    (a) Add lines 4 and 10 (if lines 4 and 10 are blank, enter a zero here and on lines 14(b) and 14(c) and go to line 14(d))
    (b) Combine lines 3 and 9—if gain, enter gain; if loss, enter zero
    (c) Enter smallest of (i) line 14(a) less line 14(b); (ii) the amount of taxable income on Form 540 or 540NR, computed without capital gains and or losses—*determine this figure via a side computation; or (iii)* $1,000
    (d) Combine lines 3 and 9—if loss, enter loss; if gain, enter zero here and on line 14(e) and go to line 14(f)
    (e) Enter smallest of (i) the amount of taxable income on Form 540 or 540NR, computed without capital gains and or losses, less line 14(c)—determine this figure via a side computation; (ii) $1,000 ($500 if married and filing separately); (iii) if line 3 is zero or shows a gain, 50% of line 14(d); (iv) if line 9 is zero or shows a gain, amount on line 14(d); or (v) if lines 3 and 9 show losses, line 3 added to 50% of line 9
    (f) Enter here, and on line 32, Form 540 (line 33, Form 540NR), the sum of lines 14(c) and 14(e)—**(Do not enter an amount greater than $1,000)** (1,000.00)

Carryover (1-1) ($14,522.00)

See Instructions on Back

FORM 540 RESIDENT

CALIFORNIA
INDIVIDUAL INCOME TAX RETURN

TAXABLE YEAR 1971

For Calendar Year 1971 or Fiscal Year Begun 1971 and Ended 1972

DO NOT WRITE ON THIS LINE

Please Type or Print

FIRST NAME(S) AND INITIAL(S)	LAST NAME	Your social security number	Spouse's social security number
SAMUEL AND PHYLLIS	RUBY	322 12 7997	JFK Act 5 (g)(2)(D)

PRESENT HOME ADDRESS (Number and street, or rural route)	Your occupation	Spouse's occupation
16250 Bircher Street	Self Employed	

CITY, TOWN OR POST OFFICE	STATE	COUNTY	ZIP CODE
Granada Hills	California	Los Angeles	

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

1. ☐ Single
2. ☒ Married, filing joint return
3. ☐ Married, filing separate return—If this item checked, enter spouse's social security number in space above and enter first name here ➤
4. ☐ Unmarried "head of household"—Complete Part I, page 2

BLIND and/or DEPENDENT EXEMPTIONS:

5. Blind ☐ Yourself ☐ Your spouse—Enter number of boxes checked ➤ 5 •
6. Dependents—Do not list yourself, your spouse, or person who qualifies you as head of household NAME (and address if different from yours) RELATIONSHIP
   Fred, Brian Elisa, Thomas — Enter number ➤ 6 • 4
7. Total blind and dependent exemptions (add lines 5 and 6) ➤ 7 4

ATTACH REMITTANCE HERE

Income

			Do not write in this column
8. **Wages, salaries, tips, etc.** (before payroll deductions) if more than two employers, attach list (Employer's name / Where employed (city and state))	8	•	
9. **Dividends.** Enter total here (complete and attach Schedule B (540), if total is over $100)	9	• 42 50	
10. **Interest.** Enter total here (complete and attach Schedule B (540), if total is over $100)	10	• 178 86	
11. **Other income** (from page 2, line 40)	11	6,350 33	
12. **Total** (add lines 8, 9, 10 and 11)	12	6,571 69	
13. **Adjustments to Income** (from page 2, line 46)	13		
14. **Adjusted gross income** (subtract line 13 from line 12)	14	• 6,571 69	

Your Tax, and Credits

- If you do not itemize deductions AND line 14 is under $10,000, find your tax in Tax Table in instructions. Enter tax on line 15.
- If you itemize deductions OR line 14 is $10,000 or more, go to Part IV on page 2 to figure tax. Enter tax on line 15.

15. **Tax from** (check one): ☐ Tax Table, ☒ Tax Computation (page 2, Part IV) or ☐ Schedule G (540), line 21		15	25.60
16. **Personal Exemption.** Single—$25. Married couple or head of household—$50	16 • 50 00		
17. Multiply total number of exemptions on line 7 above, by $8	17 32 00		
18. **Total exemptions** (add lines 16 and 17)		18	82 00
19. **Tax liability** (subtract line 18 from line 15—not less than zero)		19	None
20. **Other credits** (from page 2, line 62)		20	
21. **Net tax** (subtract line 20 from line 19)		21	
22. **Tax forgiveness**—20% of line 21 (use Part V on page 2, if reporting income on Schedule D (540))		22	•
NOTE: You must file your return and pay any tax due (line 27) by the due date to be entitled to this forgiveness			
23. **Net tax liability** (subtract line 22 from line 21—if $1.00 or less, enter zero)		23	
24. **Tax on preference income** (see instructions) check here ☐, if Schedule P (540) is attached		24	•
25. **Total tax liability** (add lines 23 and 24)		25	➤

Balance Due or Refund

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	➤

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

Sign here

➤ Your signature—if filing jointly, BOTH must sign — Date

➤ Spouse's signature — Date

➤ Signature of preparer other than taxpayer — Date

EDWARD L. LAMBERT
TAX CONSULTANT
[illegible] SUITE 510
[illegible] CALIF. 91316
Address

Do not write in these spaces: T P I T

Enter Your Social Security No. on Your Check or Money Order. Make Remittance Payable to FRANCHISE TAX BOARD—Mail to FRANCHISE TAX BOARD, SACRAMENTO, CALIFORNIA 95867

PART I—Head of Household—If claimed, answer the following questions *(See Instructions)*

Check one: ☐ Never married ☐ Widow(er) Date ☐ Legal separation (interlocutory decree does not qualify) Date ☐ Final divorce/dissolution Date

Individual who qualified you as head of household:

Name ..... Relationship ..... Age ..... Gross income $.....

Is this person married? ..... If yes, did he or she file a joint return with spouse? ..... Did this person qualify as your dependent for the calendar year 1971? ..... Did this person reside in your home for the entire taxable year? ..... If not, explain circumstances

Total amount necessary to maintain household $ ..... How much did you contribute? $.....

PART II—Other Income

31. Business income (or loss) (attach Schedule C (540))	31	7,350	33
32. Net gain (or loss) from sale or exchange of capital assets (attach Schedule D (540))	32	(1,000	00)
33. Net gain (or loss) from Supplemental Schedule of Gains and Losses (attach Schedule D-1 (540))	33		
34. Pensions and annuities	34		
35. Rents and royalties [Attach Schedule E (Form 540)]	35		
36. Partnerships	36		
37. Estates and trusts	37		
38. Farm income (or loss) (attach Schedule F (540))	38		
39. Miscellaneous Income: (a) Fully taxable pensions and annuities (not reported on Schedule E)			
(b) Alimony			
(c) Other (state nature and source)			
(d) Total miscellaneous income add lines 39(a), (b) and (c)	39		
40. Total (add lines 31 through 39). Enter here and on page 1, line 11	40	6,350	33

PART III—Adjustments to Income

41. "Sick pay" if included in line 8 (see instructions—attach statement)	41		
42. Moving expenses (see instructions—attach statement)	42		
43. Employee business expense (see instructions—attach statement)	43		
44. Military exclusion (see instructions for line 8)	44		
45. Payments as a self-employed person to a retirement plan, etc., (attach Federal Form 2950SE)	45		
46. Total adjustments (add lines 41 through 45). Enter here and on page 1, line 13	46		

PART IV—Tax Computation—Do not use this part if you use the Tax Table to find your tax

47. Adjusted gross income (from page 1, line 14)	47	6,571	69
48. (a) If you itemize deductions, enter total from Schedule A (540), line 32, and attach Schedule A (b) If you do not itemize deductions, and line 14 is $10,000 or more, enter (1) $1,000, if single, or married person filing separate return (2) $2,000, if head of household, or married couple filing joint return	48	4,010	99
49. Taxable income (subtract line 48 from line 47). Figure your tax on this amount by using appropriate Tax Rate Schedule in instructions. Enter tax on page 1, line 15	49	2,560	70

PART V—Tax Forgiveness Complete all lines below. However, if you used the income averaging method to compute your tax on line 15, omit lines 50, 51 and 52, enter on line 53 the amount shown on line 41 of Schedule G (540), and complete lines 54, 55 and 56.

50. Taxable income from line 49 above, or page 1, line 14 if Tax Table used	50		
51. Amount (if any) entered on Schedule D (540), line 13(a)	51		
52. Adjusted taxable income (subtract line 51 from line 50)	52		
53. Adjusted tax (use same method as used for determining tax on page 1, line 15)	53		
54. Add lines 18 and 20, page 1, and enter total here	54		
55. Adjusted net tax (subtract line 54 from line 53)	55		
56. 20% of line 55. Enter here and on page 1, line 22	56		

PART VI—Credit for Net Income Tax Paid to Another State—Attach copy of "other state" return—and **Retirement Income Credit**

57. Income derived from sources within State of ..... and also taxable by California	57		
58. California adjusted gross income (from page 1, line 14)	58		
59. California tax liability (from page 1, line 19)	59		
60. Credit limitation—line 57 ÷ line 58 ..... % (100% maximum) × line 59 (cannot exceed tax paid other state)	60		
61. Retirement income credit (attach Schedule R (540))	61		
62. Total (add lines 60 and 61). Enter here and on page 1, line 20	62		

PART VII—Reconciliation to Federal Return—If adjusted gross income on Federal Return is different from line 14, page 1, explain below

.....

SCHEDULE A
FORM 540

CALIFORNIA

ITEMIZED DEDUCTIONS

Attach to Form 540

TAXABLE YEAR 19 71

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 cla the standard deduction. If you choose to itemize your deductions, complete th 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. Enter difference (if less than zero, enter zero)	4			
5. Enter balance of insurance premiums for medical care not entered on line 1	5			
6. Other medical and dental expenses (attach itemized list)	6			
7. Total—(Add lines 4, 5 and 6)	7			
8. Enter 3% of adjusted gross income shown on Form 540	8			
9. Subtract line 8 from line 7. Enter difference (if less than zero, enter zero)			9	
10. Total—(Add lines 1 and 9) ▶			10	150 00

Child Adoption Expense

11. Total expenses paid or incurred—Attach itemized list	11	
12. Enter 3% of adjusted gross income shown on Form 540	12	
13. Subtract line 12 from line 11—See instructions for maximum limitations ▶	13	

Taxes

14. Real estate	14	
15. State and local gasoline	15	
16. General sales	16	
17. Auto license—Excess of registration and weight fees (see instructions)	17	
18. Personal property	18	
19. State disability insurance (SDI)—Employer private disability plans do not qualify	19	
20. Other (specify)	20	
21. Total taxes—(Add lines 14 through 20) ▶	21	743 31

Contributions

22. Cash—Including checks, money orders, etc. (itemize)	22	
23. Total cash contributions	23	
24. Other than cash (see instructions). Enter total here	24	
25. Total—Add lines 23 and 24—Maximum deduction may not exceed 20% of adjusted gross income ▶	25	

Interest Expense

26. Home mortgage	26	
27. Installment purchases	27	
28. Other (itemize)	28	
29. Total—(Add lines 26, 27 and 28) ▶	29	2,617 68

Miscellaneous Deductions

30. For child care, alimony, union dues, casualty losses, etc.—See instructions (itemize)	30	
31. Total miscellaneous deductions ▶	31	500 00
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/A	32	4,010 99

(Rev. 1971)

Schedule B on reverse

SCHEDULE C
FORM 540

CALIFORNIA

TAXABLE YEAR 19 71

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: Samuel and Phyllis Ruby

Social Security Number: 322 12 7997

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

B. Business name: Snack Bar

C. Federal employer identification number:

D. Business location: 5418 Van Nuys Blvd. (Number and street or rural route) Van Nuys (City—post office) California (State) 91401 (ZIP code)

E. Indicate method of accounting: [x] 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 [x] No. If "yes," attach explanation.

G. Were Forms 591, 592, 596 and 599, for the calendar year filed (if required)? [ ] Yes [x] No

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)		SCHEDULE ATTACHED
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)		
OTHER BUSINESS DEDUCTIONS		
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 33

SCHEDULE C-1. EXPLANATION OF LINES 6, 12, 14, AND 24

Line No.	Explanation	Amount	Line No.	Explanation	Amount
		$			$

NW 68261 DocId:32245535 Page 108

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.....

Please print or type

Name (If joint return, give first names and initials of both): SAMUEL & PHYLLIS | Last name: RUBY

Present home address (Number and street, including apartment number, or rural route): 16250 BIRCHER ST

City, town or post office, State and ZIP code: GRANADA HILLS CALIF

COUNTY OF RESIDENCE: LOS ANGELES

Your social security number: 322 12 7997

Spouse's social security no.: JFK Act 5 (g)(2)(D)

Occupation: Yours ▷ S/E; Spouse's ▷ HW.

Filing Status—check only one:

1 ☐ Single
2 ☒ Married filing joint return (even if only one had income)
3 ☐ Married filing separately. If spouse is also filing give spouse's social security number in designated space above and enter full name here ▷
4 ☐ Unmarried Head of Household
5 ☐ Widow(er) with dependent child (Year spouse died ▷ 19)

Exemptions — Regular / 65 or over / Blind

6a Yourself . . . ☒ ☐ ☐
b Spouse . . . ☒ ☐ ☐
Enter number of boxes checked ▷ 2

c First names of your dependent children who lived with you THOMAS, ELISA - FRED — Enter number ▷ 3

d Number of other dependents (from line 27) . . . ▷

7 Total exemptions claimed . . . . . ▷ 5

8 **Presidential Election Campaign Fund.**—Check ☐ if you wish to designate $1 of your taxes for this fund. If joint return, check ☐ if spouse wishes to designate $1. **Note:** *This will not increase your tax or reduce your refund.* **See note below.**

Income

9	Wages, salaries, tips, and other employee compensation. (Attach Forms W-2. If unavailable, attach explanation)	9	
10a	Dividends (See instructions on page 6.) $ 92 , 10b Less exclusion $ 92 , Balance ▷	10c	-0-
10d	(Gross amount received, if different from line 10a . . . . $.....)		
11	Interest income	11	345
12	Income other than wages, dividends, and interest (from line 38)	12	16196
13	Total (add lines 9, 10c, 11, and 12)	13	16541
14	Adjustments to income (such as "sick pay," moving expenses, etc. from line 43) .	14	
15	Subtract line 14 from line 13 (adjusted gross income)	15	16541

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

Tax, Payments and Credits

16	Tax, check if from: ☐ Schedule D ☒ Tax Tables 1–12 Schedule G ☐ Tax Rate Schedule X, Y, or Z Form 4726 OR ☐ Form 4972	16	1095
17	Total credits (from line 54)	17	
18	Income tax (subtract line 17 from line 16)	18	1095
19	Other taxes (from line 61)	19	396
20	Total (add lines 18 and 19)	20	1491
21a	Total Federal income tax withheld (attach Forms W-2 or W-2P to front) 21a		
b	1973 estimated tax payments (include amount allowed as credit from 1972 return) . . . . b		
c	Amount paid with Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return c		
d	Other payments (from line 65) . . . . . d		
22	Total (add lines 21a, b, c, and d)	22	-0-

Balance Due or Refund

23	If line 20 is larger than line 22, enter **BALANCE DUE IRS** (Check here ▷ ☐ , if Form 2210, Form 2210F, or statement is attached. See instructions on page 8.) Pay in full with return. Make check or money order payable to Internal Revenue Service ▷	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

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

▷ Preparer's signature (other than taxpayer) ..... Date

JFK Act 5 (g)(2)(D)

Address (and ZIP Code) Preparer's Emp. Ident. or Soc. Sec. No.

16—82337-2

Please attach Copy B of Forms W-2 here

Write soc. sec. no. on Check or Money Order. Attach here

03717 VANOWEN STREET
VAN NUYS, CA. 91403
367-34-8729

Other Dependents

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

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

Part II Income other than Wages, Dividends, and Interest

28 Business income or (loss) (attach Schedule C)	28	4948
29 Net gain or (loss) from sale or exchange of capital assets (attach Schedule D)	29	(1000)
30 Net gain or (loss) from Supplemental Schedule of Gains and Losses (attach Form 4797)	30	12248
31 Pensions, annuities, rents, royalties, partnerships, estates or trusts, etc. (attach Schedule E)	31	
32 Farm income or (loss) (attach Schedule F)	32	
33 Fully taxable pensions and annuities (not reported on Schedule E—see instructions on page 8)	33	
34 50% of capital gain distributions (not reported on Schedule D)	34	
35 State income tax refunds (does not apply if refund is for year in which you took the standard deduction—others see instructions on page 8)	35	
36 Alimony received	36	
37 Other (state nature and source) ▶	37	
38 **Total** (add lines 28, 29, 30, 31, 32, 33, 34, 35, 36, and 37). **Enter here and on line 12** ▶	38	16196

Part III Adjustments to Income

39 "Sick pay." (From Forms W-2 and W-2P. If not shown on Forms W-2 or W-2P, attach Form 2440 or statement.)	39	
40 Moving expense (attach Form 3903)	40	
41 Employee business expense (attach Form 2106 or statement)	41	
42 Payments as a self-employed person to a retirement plan, etc. (see Form 4848)	42	
43 **Total adjustments** (add lines 39, 40, 41, and 42). **Enter here and on line 14** ▶	43	

Part 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 V 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 ▶ ☐, 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.)

☆ U.S. GOVERNMENT PRINTING OFFICE : 1973—O-500-047 16—82337-1

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

Itemized Deductions

▶ Attach to Form 1040.

1973

Name(s) as shown on Form 1040: SAMUEL & PHYLLIS RUBY

Your social security number: 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	475
6 Enter other medical and dental expenses:	
a Doctors, dentists, etc.	730
b Hospitals	
c Other (Itemize—include hearing aids, dentures, eyeglasses, transportation, etc.) ▶	60
7 Total (add lines 4, 5, 6a, b, and c)	1265
8 Enter 3% of line 15, Form 1040	496
9 Subtract line 8 from line 7 (if less than zero, enter zero)	769
10 Total (add lines 1 and 9). Enter here and on line 35 ▶	919

Taxes

11 State and local income	
12 Real estate	
13 State and local gasoline (see gas tax tables)	
14 General sales (see sales tax tables)	
15 Personal property	
16 Other (Itemize) ▶ SCH	
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) ▶ SCH	
20 Total (add lines 18 and 19). Enter here and on line 37 ▶	3169

Contributions (See instructions on page 11 for examples.)

21 a Cash contributions for which you have receipts, cancelled checks, etc.	150
b Other cash contributions. List donees and amounts. ▶	
22 Other than cash (see instructions on page 12 for required statement)	
23 Carryover from prior years	
24 Total contributions (add lines 21a, b, 22, and 23). Enter here and on line 38 ▶	150

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

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

Miscellaneous Deductions (See instructions on page 12.)

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

Summary of Itemized Deductions (A)

35 Total medical and dental—line 10	919
36 Total taxes—line 17	927
37 Total interest—line 20	3169
38 Total contributions—line 24	150
39 Casualty or theft loss(es)—line 29	
40 Total miscellaneous—line 34	
41 **Total deductions** (add lines 35, 36, 37, 38, 39, and 40). Enter here and on Form 1040, line 45 ▶	5165

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

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

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

1973

Name(s) as shown on Form 1040: SAMUEL & PHYLLIS RUBY

Social security number: 322 12 7997

A Principal business activity (see Schedule C Instructions) ▷ SNACKBAR ; product ▷ FOOD

B Business name ▷ SNACK BAR C Employer identification number ▷

D Business address (number and street) ▷ 5418 VAN NUYS BLVD

City, State and ZIP code ▷ VAN NUYS CA

G

E Indicate method of accounting: (1) [X] Cash (2) [ ] Accrual (3) [ ] Other ▷

	Yes	No
F Were you required to file Form W-3 or Form 1096 for 1973? (See Schedule C Instructions.) If "Yes," where filed ▷ FRESNO CA	✓	
G Was an Employer's Quarterly Federal Tax Return, Form 941, filed for this business for any quarter in 1973?	✓	
H Method of inventory valuation ▷ LOST Was there any substantial change in the manner of determining quantities, costs, or valuations between the opening and closing inventories? (If "Yes," attach explanation)		

Income

1 Gross receipts or sales $ ..... Less: returns and allowances $ ..... Balance ▷
2 Less: Cost of goods sold and/or operations (Schedule C-1, line 8)
3 Gross profit
4 Other income (attach schedule)
5 **Total income** (add lines 3 and 4)

Deductions

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

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

Line No.	Explanation	Amount	Line No.	Explanation	Amount
		$			$

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	(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						

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:

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

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

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

Capital Gains and Losses

▶ Attach to Form 1040. ▶ Examples of property to be reported on this Schedule are gains and losses on stocks, bonds, and similar investments, and gains (but not losses) on personal assets such as a home or jewelry.

1973

Name(s) as shown on Form 1040: SAMUEL & PHYLLIS RUBY

Social security number: 322 12 7997

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

D

a. Kind of property and description (Example, 100 shares of "Z" Co.)	b. How acquired. Enter letter symbol (see instruction D)	c. Mo., day, yr. (Put date sold above dotted line and date acquired below dotted line)	d. Gross sales price	e. Cost or other basis, as adjusted (see instruction E) and expense of sale	f. Gain or (loss) (d less e)
1					
400 INTERNATIONAL REC	A	2/22/73 / 1/17/73	3218	3729	(511)
100 LEVITZ	A	4/3/73 / 10/11/72	1281	2797	(1516)
100 POTTER INST	A	6/29/73 / 3/19/73	348	695	(347)
100 ESSEX INTER	A	6/29/73 / 4/3/73	1392	1759	(367)

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

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

a. Kind of property and description	b. How acquired	c. Mo., day, yr.	d. Gross sales price	e. Cost or other basis	f. Gain or (loss)
6					

7	Capital gain distributions	7	
8	Enter gain, if applicable, from line 4(a)(1), Form 4797 (see Instruction A)	8	
9	Enter your share of net long-term gain or (loss) from partnerships and fiduciaries	9	
10	Enter your share of net long-term gain from small business corporations (Subchapter S)	10	
11	Net gain or (loss), combine lines 6 through 10	11	
12(a)	Long-term capital loss component carryover from years beginning before 1970 (see Instruction H)	12(a)	(13322)
12(b)	Long-term capital loss carryover attributable to years beginning after 1969 (see Instruction H)	12(b)	
13	Net long-term gain or (loss), combine lines 11, 12(a) and 12(b)	13	(13322)

Part III Summary of Parts I and II

14	Combine the amounts shown on lines 5 and 13, and enter the net gain or loss here	14	(16063)
15	**If line 14 shows a gain—**		
	(a) Enter 50% of line 13 or 50% of line 14, whichever is smaller (see Part VI for computation of alternative tax). Enter zero if there is a loss or no entry on line 13	15(a)	
	(b) Subtract line 15(a) from line 14. Enter here and on line 29, Form 1040	15(b)	
16	**If line 14 shows a loss—**		
	▶ Omit lines 16(a) and 16(b) and go to Part IV if losses are shown on BOTH lines 12(a) and 13. See Instruction I.		
	▶ Otherwise,		
	(a) Enter one of the following amounts: (*i*) If amount on line 5 is zero or a net gain, enter 50% of amount on line 14; (*ii*) If amount on line 13 is zero or a net gain, enter amount on line 14; or, (*iii*) If amounts on line 5 and line 13 are net losses, enter amount on line 5 added to 50% of amount on line 13	16(a)	(16063)
	(b) Enter here and enter as a (loss) on line 29, Form 1040, the smallest of: (*i*) The amount on line 16(a); (*ii*) $1,000 ($500 if married and filing a separate return—if a loss is shown on line 4(a) or 12(a), see instruction M for a higher limit not to exceed $1,000); or, (*iii*) Taxable income, as adjusted (see Instruction L)	16(b)	(1000)

16—82339-1

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

17 Enter loss from line 5; if line 5 is zero or a gain, enter a zero			17	(2741)
18 Enter loss from line 13			18	(13322)
19 Enter gain, if any, from line 5; if line 5 is zero or a loss, enter a zero			19	—0—
20 Reduce loss on line 18 to the extent of the gain, if any, on line 19			20	(13322)
21 Combine lines 3 and 11 and if gain, enter gain; if zero or a loss, enter a zero 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 NOTE: If the entry on line 35 is zero, OMIT lines 36 through 42, and enter on line 43 the loss shown on line 4(a).	35	
36 Enter gain, if any, from line 3	36	
37 Enter smaller of amount on line 35 or line 36	37	
38 Enter excess of gain on line 35 over amount on line 37	38	
39 Enter loss from line 12(a); if line 12(a) is blank, enter a zero	39	
40 Reduce the gain, if any, on line 38 to the extent of the loss, if any, on line 39 (see Instruction J)	40	
41 Enter loss from line 4(a)	41	
42 Add the gain(s) on line(s) 37 and 40	42	
43 Reduce the loss on line 41 to the extent of the gain, if any, on line 42 (see Instruction K)	43	

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

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

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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. G

Computation of Tax

9 Amount from line 7			9	-0-
10 20% of line 8			10	1525
11 Total (add lines 9 and 10)			11	1525
12 Amount from line 3, column (a), less any income subject to a penalty under section 72(m)(5) which was included in line 3			12	
13 Total (add lines 11 and 12)			13	1525
14 Tax on amount on line 13			14	219
15 Tax on amount on line 11	15	219		
16 Tax on amount on line 9	16	-0-		
17 Difference (line 15 less line 16)	17	219		
18 Multiply the amount on line 17 by 4			18	876
19 Total (add lines 14 and 18)			19	1095
20 Tax on income subject to the penalty under section 72(m)(5) which was included in line 3			20	
21 Tax (add lines 19 and 20). Enter here and on Form 1040, line 16. Also check Schedule G box on Form 1040, line 16			21	1095

16—82358-1

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

Computation of Social Security Self-Employment Tax

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

1973

◎ If you had wages, including tips, of $10,800 or more that were subject to social security taxes, do not fill in this form.
◎ If you had more than one business, combine profits and losses from all your businesses and farms on this Schedule SE.

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

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

Social security number of self-employed person: 322 12 7997

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

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

Part I Computation of Net Earnings from FARM Self-Employment

SE

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

1 REGULAR METHOD—Net profit or (loss) from:		
(a) Schedule F, line 54 (cash method), or line 74 (accrual method)		
(b) Farm partnerships		
2 Net earnings from farm self-employment (add lines 1(a) and 1(b))		
3 FARM OPTIONAL METHOD—If gross profits from farming are: [1]		
(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 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.)	4948	
(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)		
8 Adjusted net earnings or (loss) from nonfarm self-employment (line 6, as adjusted by line 7)	4948	
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,[2] 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.		
[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) as explained in instructions for Schedule SE. Also, include gross profits from services reported on lines 5(c), 5(d), and 5(e), as adjusted by line 7.*		
9 NONFARM OPTIONAL METHOD:		
(a) Maximum amount reportable, under both optional methods combined (farm and nonfarm)	$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 [2] 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)			
(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.)**			4948
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			
(c) Total of lines 15(a) and 15(b)		—0—	
16 Balance (subtract line 15(c) from line 14)		10800	
17 Self-employment income—line 13 or 16, whichever is smaller			4948
18 If line 17 is $10,800, enter $864.00; if less, multiply the amount on line 17 by .08			396
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

☆ U.S. GOVERNMENT PRINTING OFFICE: 1973—O-500-055 16—82342-1

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, 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

Part I — Sales or Exchanges of Property Used in Trade or Business and/or Involuntary Conversions (Section 1231)

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

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

2 Combine the amounts on line 1, enter here and also on the appropriate line as follows . . . . . .
(a) For all returns, except partnership returns:
(1) If line 2 is zero or a gain, enter such amount in column g, line 3.
(2) If line 2 is a loss, enter the loss on line 5.
(b) For partnership returns: Enter the amount shown on line 2, on line 6, Schedule K (Form 1065).

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

3						

4 Combine the amounts on line 3, enter here and also on the appropriate line as follows . . . . . .
(a) For all returns, except partnership returns:
(1) If line 4 is a gain, enter such gain as a long-term capital gain on the Schedule D (Form 1040, 1120, etc.) that is being filed—see instruction D.
(2) If line 4 is zero or a loss, enter such amount on line 6.
(b) For partnership returns: Enter the amount shown on line 4, on line 7, Schedule K (Form 1065).

Part II — Ordinary Gains and Losses

a. Kind of property and how acquired (If necessary, attach statement of descriptive details not shown below)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Depreciation allowed (or allowable) since acquisition	f. Cost or other basis, cost of subsequent improvements and expense of sale	g. Gain or (loss) (d plus e less f)
5 Amount, if any, from line 2(a)(2)						
6 Amount, if any, from line 4(a)(2)						
7 Gain, if any, from line 21						12248
8						

9 Combine lines 5 through 8, enter here and also on the appropriate line as follows 12248

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

(b) For individual returns:

(1) If the gain or (loss) on line 9, includes losses which are to be treated as an itemized deduction on Schedule A (Form 1040) (see instruction E), enter the total of such loss(es) here and include on line 29, Schedule A (Form 1040)—identify as loss from line 9(b)(1), Form 4797 . . . . . .

(2) Redetermine the gain or (loss) on line 9, excluding the loss (if any) entered on line 9(b)(1). Enter here and on line 30, Form 1040 12248

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.

10 Description of sections 1245, 1250, 1251, and 1252 property:	Date acquired (mo., day, yr.)	Date sold (mo., day, yr.)
(A) SNACK BAR.	4/70	8/13/73
(B)		
(C)		
(D)		
(E)		

Correlate lines 10(A) through 10(E) with these columns ▷ ▷ ▷ ▷	Property (A)	Property (B)	Property (C)	Property (D)	Property (E)
11 Gross sales price	28000 –				
12 Cost or other basis and expense of sale	28138 –				
13 Depreciation allowed (or allowable)	12386 –				
14 Adjusted basis, line 12 less line 13	15752				
15 Total gain, subtract line 14 from line 11	12248				
16 If section 1245 property:					
(a) Depreciation allowed (or allowable) after applicable date (see instructions)	12386				
(b) Line 15 or line 16(a), whichever is smaller	12248				
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 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)					
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 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					
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 any; otherwise, enter a zero					
(c) Enter excess, if any, of line 19(a) over line 19(b)					
(d) Line 19(c) times applicable percentage (see instruction F.5)					
(e) Line 15 less line 19(b)					
(f) Enter smaller of line 19(d) or line 19(e)					

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

20 Total of Property columns (A) through (E), line 15	12248
21 Total of Property columns (A) through (E), lines 16(b), 17(h), 18(d), and 19(f). Enter here and on line 7	12248
22 Subtract line 21 from line 20. Enter here and in appropriate Section in Part I (see instructions D and F.2)	—0—

☆ U.S. GOVERNMENT PRINTING OFFICE: 1973—O-500-154 16—82348-1

Form **4798**

Department of the Treasury
Internal Revenue Service

Capital Loss Carryover

▶ (From 1972 to 1973)
▷ Attach to Form 1040.

1973

Name(s) as shown on Form 1040: SAMUEL & 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 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	1	
2 Enter gain from line 13, Schedule D (Form 1040) for 1972; however, if such line is blank or shows a loss, enter a zero	2	
3 Reduce loss, if any, on line 1 to extent of gain, if any, on line 2	3	
4 Enter amount from line 36, Form 1040 for 1972	4	
5 Enter smaller of amount on line 3 or line 4	5	
6 Excess of amount on line 3 over amount on line 5	6	

Note: *The amount on line 6 is your short-term capital loss carryover from 1972 to 1973 that is attributable to years beginning after 1969. Enter this amount on line 4(b), Schedule D (Form 1040) for 1973.*

Section B.—Long-term Capital Loss Carryover

7 Line 4 less line 5 (unless you checked the block on line 1, and followed the line 1 instruction)	7	
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	8	
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	9	
10 Reduce loss on line 8 to extent of gain, if any, on line 9	10	
11 Multiply the amount on line 7 by 2	11	
12 Excess of amount on line 10 over amount on line 11	12	

Note: *The amount on line 12 is your long-term capital loss carryover from 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 III 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			1	
2 Enter gain from line 13, Schedule D (Form 1040) for 1972; however, if such line is blank or shows a loss enter a zero			2	
3 Reduce the loss on line 1 to the extent of the gain, if any, on line 2			3	
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	4			
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	5			
6 Enter smaller of amount on line 4 or line 5	6			
7 Enter excess of gain on line 4 over amount on line 6	7			
8 Enter loss from line 12(a), Schedule D (Form 1040) for 1972; otherwise, enter a zero	8			
9 Reduce the gain, if any, on line 7 to the extent of the loss, if any, on line 8	9			
10 Enter loss from line 4(a), Schedule D (Form 1040) for 1972; otherwise, enter a zero	10			
11 Add the gain(s) on line(s) 6 and 9	11			
12 Reduce the loss on line 10 to the extent of the gain, if any, on line 11			12	
13 Pre-1970 short-term capital loss (enter smaller of amount on line 3 or on line 12)			13	
14 Short-term capital loss attributable to years beginning after 1969 (excess of line 3 over line 13)			14	

Section B.—Computation of Capital Loss Carryovers to 1973

15 Enter loss, if any, from line 13 above	15			
16 Enter loss deducted on line 36, Form 1040 for 1972	16			
17 Loss carryover to 1973 (excess of line 15 over line 16—If line 15 does not exceed line 16, enter zero). Enter here and on line 4(a), Schedule D (Form 1040) for 1973			17	
18 Enter loss, if any, from line 14 above	18			
19 Enter excess of line 16 over line 15—if line 16 does not exceed line 15, enter zero	19			
20 Loss carryover to 1973 (excess of line 18 over line 19—If line 18 does not exceed line 19, enter zero). Enter here and on line 4(b), Schedule D (Form 1040) for 1973			20	
21 If you were required to complete Part IV, Schedule D (Form 1040) for 1972, enter loss, if any, from line 30, Schedule D (Form 1040) for 1972. Otherwise, enter zero	21	(14322)		
22 Enter excess of line 19 over line 18—if line 19 does not exceed line 18, enter zero (unless you checked the block on line 1, and followed the line 1 instructions)	22	1000		
23 Loss carryover to 1973 (excess of line 21 over line 22—if line 21 does not exceed line 22, enter zero). Enter here and on line 12(a), Schedule D (Form 1040) for 1973			23	(13322)
24 If you were required to complete Part IV, Schedule D (Form 1040) for 1972, enter loss, if any, from line 31, Schedule D (Form 1040) for 1972. Otherwise, enter loss, if any, from line 13, Schedule D (Form 1040) for 1972	24	1		
25 Enter excess of line 22 over line 21 ▷ ..... × 2 (If line 22 does not exceed line 21, enter zero.)	25	— 0 —		
26 Loss carryover to 1973 (excess of line 24 over line 25—if line 24 does not exceed line 25, enter zero). Enter here and on line 12(b), Schedule D (Form 1040) for 1973			26	( )

☆ U.S. GOVERNMENT PRINTING OFFICE : 1973—O-500-156 36-2603-697

NAME SAMUEL & PHYLLIS RUBY CALENDAR YEAR 19 73

ADDRESS 322-12-7997 SOC. SEC. NO.

DEDUCTION SCHEDULE

MEDICAL	FEDERAL	STATE
MEDICINE/DRUGS		
LESS 1% A.G.I. (Line 18 - 1040)		
NET MED/DRUGS		
H & A INS. (½ + EXCESS)	475.	
DR.		
DR.		
DR.		
DR.	730	
DR.		
DR.		
DR.		
DR.		
PROSTHETIC APPLIANCES		
HEARING AID		
HOSPITAL		
AMBULANCE		
LABORATORIES		
TRAVEL FOR MED. 1000	60	
MEDICARE INS.		
GLASSES		
MEDICAL EXPENSES	1265	1265
LESS REIMBURSED BY INS.		
LESS 3% ADJ. GROSS INC.	496	499
	769	766
+ ½ (TO $150) OF H & A INS.	150	150
10 TOTAL MEDICAL DED. ▷	919	916
TAXES		
REAL ESTATE	601	
STATE & LOCAL GASOLINE	105	
GENERAL SALES TAX	218	
STATE & LOCAL INCOME	Ø	XXXXX
PERSONAL PROPERTY		
PERSONAL PROPERTY AUTO	3	
STATE DISABILITY INS.	Ø	
SALES TAX AUTO		
17 TOTAL TAXES ▷	927	927
INTEREST (TO WHOM PAID)		
MORTGAGE	2570	
SBA	22	
INSTALLMENT LOANS		
1ST THRIFT	154	
BAYAREA	62	
MERRILL LYNCH	352	
WEISVOISIN	9.	
20 TOTAL INTEREST ▷	3169.	3169

CONTRIBUTIONS	FEDERAL	STATE
PARTNERSHIP SHARE		
GIRL/BOY SCOUTS		
HEART FUND/CANCER FUND		
RED CROSS/UNITED FUND		
XMAS & EASTER SEALS	150	
MISC. ORGANIZED CHARITIES		
POLITICAL CONTRIBUTIONS		
CHURCHES		
OTHER THAN CASH		
CARRY OVER FROM PRIOR YRS.		
24 TOTAL CONTRIBUTIONS ▷	150	150
CASUALTY OR THEFT LOSS(ES)		
LOSS BEFORE ADJUSTMENT		
INSURANCE REIMBURSEMENT		
$100 LIMITATION (PER CASUALTY)		
29 TOT. CAS. OR THEFT LOSS ▷		
MISCELLANEOUS DEDUCTIONS		
INCOME TAX PREPARATION		
UNION/PROFESSIONAL DUES		
UNIFORMS/PROTEC. CLOTHING		
SMALL TOOLS AND SUPPLIES		
LAUNDRY AND CLEANING		
AUTO USE/DAMAGE		
ALIMONY (SCHEDULE)		
INVEST. COUNSEL & PUBS. (SCHED)		
EMPLOYMENT AGENCY FEES		
SAFE-DEPOSIT BOX		
TEL. REQ. IN BUSINESS		
CHILD & DEP. CARE (Form 2441)		
34 TOTAL MISC. DED. ▷		

SUMMARY OF ITEMIZED DEDUCT.	FEDERAL	STATE
35 TOT. DEDUCTIBLE MEDICAL & DENTAL EXPENSES (FROM LINE 10)		
36 TOTAL TAXES (FROM LINE 17)		
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 ▷	5165	5162
REMARKS		

NW 68261 Docid:32245535 Page 123

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

CALENDAR YEAR 19 73

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		33636
INVENTORY AT BEGINNING OF YEAR	800	
MERCHANDISE PURCHASED	19336	
LABOR		
TOTAL	20136	
INVENTORY AT END OF YEAR	-0-	20136
GROSS PROFIT		13500
GROSS INCOME		13500
OTHER BUSINESS DEDUCTIONS		
ADVERTISING	151	
AUTO AND TRUCK EXPENSE	550	
BAD DEBTS		
CASH SHORT		
COMMISSIONS		
DELIVERY		
DEPRECIATION (SCHEDULE ATTACHED)	2000	
DUES AND SUBSCRIPTIONS		
ENTERTAINMENT AND PROMOTIONAL		
INSURANCE	257	
INTEREST	120	
JANITOR SERVICE		
LAUNDRY		
LEGAL AND ACCOUNTING	600	
MAINTENANCE		
OFFICE SUPPLIES AND EXPENSE	53	
RENT	1060	
REPAIRS		
SALARIES AND WAGES	2487	
SALARIES OFFICERS		
SUPPLIES		
TAXES AND LICENSES	192	
TAXES - PAYROLL	480	
TELEPHONE	91	
TRAVEL		
UTILITIES		
SALES TAX INCLUDED	511	
		8552
NET PROFIT OR (LOSS) - FEDERAL RETURN		4948
NET PROFIT OR LOSS) - STATE RETURN (SEE DEPREC. SCHEDULE FOR DIFF.)		

PROFESSIONAL STATIONERS INC. FORM 104
LOS ANGELES, CALIF.

SCHEDULE

NAME SAMUEL & PHYLLIS 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
COVENENT 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

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

SCHEDULE

NW 68261 DocId:3224535 Page 125

RESIDENT 540

INDIVIDUAL CALIFORNIA INCOME TAX

TAXABLE YEAR 1973

For the year January 1–December 31, 1973, or other taxable year beginning ....., 1973, ending ....., 19....

Please Type or Print

FIRST NAME(S) AND INITIAL(S): SAMUEL & PHYLLIS

LAST NAME: RUBY

Your Social Security Number: 322 12 7997

Spouse's Social Security Number: JFK Act 5 (g)(2)(D)

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

OCCUPATION: Yours S/E; Spouse's HW.

Filing Status - Check Only One

1. ☐ Single
2. ☒ Married filing joint return
3. ☐ Married filing separate return—Enter spouse's full name .....
4. ☐ Head of Household—Enter name of qualifying individual .....
5. ☐ Widow(er) with dependent child. Enter year spouse died 19.....

Exemption Credits

6. **Personal Exemption:** If line 1 or 3 checked, enter $25; If line 2, 4 or 5 checked, enter $50 . . . . . 6 — 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
   Total Number ► 3 X $8 . 7 — 24
8. **Blind** (refer to instructions) Number of blind exemptions ► ..... X $8 . 8
9. **Total exemption credits** (add lines 6, 7 and 8) Enter here and on line 20 below . 9 — 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
11. **Dividends**—before federal exclusion. Capital gain dividends must be included at 100% . . . 11 — 92
12. **Interest.** (See instructions for taxability of federal, state and municipal bonds) . . . 12 — 345
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) 17 — 5162
18. **Taxable income** (subtract line 17 from line 16) Compute tax from Tax Rate Schedule—Enter tax on line 19 . . . 18 — 11471

Your Tax and Credits

19. **Tax**—If an averaging method is used, check appropriate box ☐ Schedule G, or ☐ 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 — 175
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 — 175
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 Prepayment 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
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 . . . 33 — 122
    Pay in full and mail with return to: Franchise Tax Board, Sacramento, CA 95867
34. If line 32 is larger than line 27, enter amount OVERPAID . . . 34
    Mail return to: Franchise Tax Board, P.O. Box 13-540, Sacramento, CA 95813
35. Amount of line 34 to be REFUNDED. (allow at least six weeks for your refund) . . . 35
36. Amount of line 34 to be credited on your 1974 estimated tax . . . 36

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 HERE ► Your signature ..... Date ..... ► Preparer's signature (other than taxpayer) ..... Date

► Wife's signature—if filing a joint return ..... Date ..... Address (and Zip code) ..... Preparer's Employer — Identification (or SSA) Number 367-34-8729

13717 VANOWEN STREET
VAN NUYS, CA. 91403
367-34-8729

ATTACH COPY 2 OF FORM W-2 HERE ▷ ◁

ATTACH FORM DE1964 HERE ▷ ◁ ATTACH HERE

Write social security number on check or money order.

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 [Attach Schedule E Form (540)]	44	
45. Rents and royalties	45	
46. Partnerships	46	
47. Estates and trusts	47	
48. Farm income (or loss) (attach Schedule F(540))	48	
49. Miscellaneous income: (a) Fully taxable pensions and annuities (not reported on Schedule E(540))	(a)	
(b) Alimony	(b)	
(c) Other (state nature and source)	(c)	
Enter total of lines 49(a), (b) and (c)	49	
50. Total (add lines 41 through 49). Enter here and on line 13	50	16196

PART III - Adjustments to Income

51. "Sick pay", if included in line 10 (see instructions—attach statement)	51	
52. Moving expenses (see instructions—attach statement)	52	
53. Employee business expenses (see instructions—attach statement)	53	
54. Military exclusion (see instructions)	54	
55. Payment as a self-employed person to a retirement plan, etc.	55	
56. Total adjustments (add lines 51 through 55). Enter here and on line 15	56	

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

○ Attach Schedule A(540) and enter sub-totals on lines 57 through 62, below

57. Total deductible medical and dental expenses (from Schedule A(540), line 10)	57	918
58. Total child adoption expenses (from Schedule A(540), line 13)	58	—0—
59. Total taxes (from Schedule A(540), line 21)	59	927
60. Total interest expense (from Schedule A(540), line 25)	60	3169
61. Total contributions (from Schedule A(540), line 29)	61	150
62. Totals miscellaneous deductions (from Schedule A(540), line 40)	62	
63. Total itemized deductions (add lines 57 through 62). Enter here and on line 17	63	5162

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

64. "Other State" net income tax credit (attach copy of other state return and Schedule S(540))	64	
65. Retirement income credit (attach Schedule R(540))	65	
66. Total (add lines 64 and 65). Enter here and on line 22	66	

PART VI - Special Tax Credit - If you report net gains from capital assets held more than one year on Schedule D(540), complete all lines below. **All other taxpayers enter "Net Tax" from line 23 on line 74 and complete line 75.**

67. Taxable income from line 18 (or line 16 if Tax Table used)			67	
68. Amount of gain or loss (if any) entered on Schedule D(540), line 14	68			
69. Amount of gain or loss (if any) entered on Schedule D(540), line 15	69	(1000)		
70. Combine lines 68 and 69 and enter total here. If zero or a loss, enter zero			70	—0—
71. Adjusted taxable income (subtract line 70 from line 67)			71	
72. Adjusted tax (use same method as used for determining tax on line 19)			72	
73. Add lines 20 and 22, and enter total here			73	
74. Adjusted net tax (subtract line 73 from line 72)			74	175
75. Special tax credit—Determine allowable credit using Table on page 2 of instructions. Enter here and on line 24			75	53

13714-400 5-73 10,000M ① △ OSP

NW-68261 DocId:32245535 Page 127

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	
(c) Other (itemize)	60
7. **Total**—(Add lines 4, 5, 6a, b, and c)	1265
8. Enter 3% of adjusted gross income shown on Form 540	499
9. Subtract line 8 from line 7. Enter difference (if line 8 is greater than line 7, enter zero)	766
10. **Total**—(Add lines 1 and 9. Enter here and on Form 540, page 2) ►	916

Child Adoption Expense

11. Total expenses paid or incurred—Attach itemized list	
12. Enter 3% of adjusted gross income shown on Form 540	
13. Subtract line 12 from line 11—See instructions for maximum limitations. (Enter here and on Form 540, page 2) ►	—0—

Taxes (See tables on reverse)

14. Real estate	
15. State and local gasoline	
16. General sales	
17. Auto license—Excess of registration and weight fees (see instructions)	
18. Personal property	
19. State disability insurance (SDI)—Employer private disability plans do not qualify	
20. Other	
21. **Total taxes**—(Add lines 14 through 20. Enter here and on Form 540, page 2) ►	927

Interest Expense

22. Home mortgage	
23. Installment purchases	
24. Other (itemize) 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.	150
27. Other cash contributions. List donees and amounts	
28. Other than cash.—See instructions for required statement	
29. **Total**—(Add lines 26, 27 and 28. Maximum deduction may not exceed **20%** of adjusted gross income. Enter here and on Form 540, page 2) ►	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) ►	

(Rev. 1973)

SCHEDULE C
FORM 540

CALIFORNIA

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

TAXABLE YEAR 19 73

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: SAMMEL & PHYLLIS RUBY
Social Security Number: 322 12 7997

A. Principal business activity: SNACK BAR ; product: FOOD
(See Instructions for "Item A.") (For example: retail—hardware; wholesale—tobacco; services—legal; manufacturing—furniture; etc.)

B. Business name: SNACK BAR C. Federal employer identification number:
D. Business address: 5418 VAN NUYS BLVD - VAN NUYS CALIF (ZIP code)
E. Indicate method of accounting: ☒ cash; ☐ accrual; ☐ other.
F. Were Forms 591, 592, 596 and 599, for the calendar year filed (if required)? ☒ Yes ☐ No
G. Method of inventory valuation ▷ COST
Was there any substantial change in the manner of determining quantities, costs, or valuations between the opening and closing inventories?
☐ YES ☐ NO. If "Yes," attach explanation.

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

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

Line No.	Explanation	Amount	Line No.	Explanation	Amount
		$			$

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
1 Total additional first-year depreciation (do not include in items below)						
2 Asset Guideline Class System (See Note above)						
3 Other depreciation						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify)						
4 Totals						
5 Less: Amount of depreciation claimed elsewhere in Schedule C-1						
6 Balance—Enter here and on page 1, line 6						

Summary	Straight line	Declining balance	Sum of the years-digits	Units of production	Other (specify)	Total
7 Line 2, above						
8 Other	2000					2000

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? ☐ Yes ☒ No

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

13719-400 5-73 2,000M ① △ OSP

SCHEDULE D
FORM 540

CALIFORNIA

TAXABLE 1973 YEAR

CAPITAL GAINS AND LOSSES

Attach to Form 540 or 540NR

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

Name as shown on Form 540 or 540NR: SAMUEL & PHYLLIS RUBY

Social Security Number: 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. 400 INTER RECTIFIER	1/17/73	2/22/73	3218	3729	(511)
100 LEVITZ	10/11/72	4/3/73	1281	2797	(516)
100 POTTER INST	3/19/73	6/29/73	348	695	(347)
100 ESSEX INT	4/3/73	6/29/73	1392	1759	(367)

2. Enter gain (or loss), if applicable, from line 18, Schedule D-1 (540) (attach copy)
3. Enter your share of net gain or loss from partnerships and fiduciaries
4. Net gain or loss, combine lines 1, 2 and 3 — (2741)

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

5.

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

PART III—Assets Held More Than Five Years

9.

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

PART IV—Summary of Capital Gains and Losses

13. Enter amount from line 4 — (2741)
14. Enter 65% of the amount on line 8
15. Enter 50% of the amount on line 12
16. Enter unused capital loss carryover from preceding taxable years (attach computation) — 1972 LOSS 14322 - 1000 — (13322)
17. Combine the amounts shown on lines 13, 14, 15 and 16 — (16063)
18. If line 17 shows a gain, enter here and on page 2, Part II of Form 540 or 540NR
19. If line 17 shows a loss, enter here and on page 2, Part II of Form 540 or 540NR the smallest of:
    (a) amount on line 17;
    (b) the taxable income for the taxable year (computed without regard to gains or losses from sale or exchange of capital assets; or
    (c) $1,000 ($500 in the case of a husband or wife filing a separate return). — (1000)

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 YEAR 1973

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	4/70	8/13/73
(B)		
(C)		
(D)		

Correlate lines 1(A) through 1(D) with these columns →	Property (A)	Property (B)	Property (C)	Property (D)
2. Gross sales price	28000 —			
3. Cost or other basis and expense of sale	28138 —			
4. Depreciation allowed (or allowable)	12386 —			
5. Adjusted basis, line 3 less line 4	15752 —			
6. Total gain, subtract line 5 from line 2	12248			
7. If Section 18211 property:				
(a) Depreciation allowed (or allowable) after applicable date. (See Instruction D-3)	12386			
(b) Line 6 or line 7(a), whichever is smaller	12248			
8. If Section 18212-18 property:				
(a) Enter additional depreciation after 12-31-63 and before 1-1-71				
(b) Enter additional depreciation after 12-31-70				
(c) Enter line 6 or line 8(b), whichever is smaller				
(d) Line 8(c) times applicable percentage (Instruction D-4)				
(e) Enter excess, if any, of line 6 over line 8(b)				
(f) Enter line 8(a) or line 8(e), whichever is smaller				
(g) Line 8(f) times applicable percentage (Instruction D-4)				
(h) Add line 8(d) and line 8(g)				
9. If Section 18220 property:				
(a) If farm land, enter soil and water conservation expenses for current year and four preceding years				
(b) If farm property, other than land, subtract line 7(b) from line 6; OR, if farm land, enter line 6 or line 9(a), whichever is smaller (see Instruction D-5)				
(c) Excess deductions account (see Instruction D-5)				
(d) Enter line 9(b) or line 9(c), whichever is smaller				
10. If Section 18219 property:				
(a) Soil and water conservation expenses made after 12-31-69				
(b) Enter amount from line 9(d), if any; otherwise, enter a zero				
(c) Enter excess, if any, of line 10(a) over 10(b)				
(d) Line 10(c) times applicable percentage (Instruction D-5)				
(e) Line 6 less line 10(b)				
(f) Enter smaller of line 10(d) or line 10(e)				

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

11. Enter amounts from line 6	12248			
12. Enter amounts from lines 7(b), 8(h), 9(d) and 10(f)	12248			
13. Subtract line 12 from line 11, enter here and in appropriate Section in Part II (see Instruction D-2)	— 0 —			
14. Total of Property Columns (A) through (D), line 12. Enter here and on line 24, Part III				12248 —

(REV. 1973)

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

Section A — INVOLUNTARY CONVERSIONS DUE TO CASUALTY AND THEFT

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

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

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

Section B-1 Property Held One Year or Less

17.						

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

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

19.						

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

Section B-3 Property Held More Than Five Years

21.						

22. Combine the amounts on line 21, enter here . . . . . .
23. Combine the amounts on lines 18, 20 and 22; enter here and also on the appropriate line as follows . . . .
(a) For all returns, except partnership returns: (1) If line 23 is a gain, enter the amounts from lines 18, 20 and 22, on lines 2, 6 and 10, respectively, of the Schedule D (Form 540 or 541) that is being filed. (2) If line 23 is a loss, enter such amount on line 26 of Part III.
(b) For partnership returns: Enter amounts on lines 18, 20 and 22, in Schedule K(565)—see Instruction E.

PART III Ordinary Gains and Losses

a. Kind of property and how acquired (if necessary, attach statement of descriptive details not shown below)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Depreciation allowed (or allowable) since acquisition	f. Cost or other basis, cost of subsequent improvements and expense of sale	g. Gain (or loss) (d. plus e. less f.)
24. Gain, if any, from line 14						12248
25. Loss, if any, from line 16						
26. Loss, if any, from line 23						
27.						

28. Combine lines 24 through 27, enter here and also on the appropriate line as follows . . . . . 12248 —
(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 —

NW 68261 DocId:32245535 Page 133

13722-400 5-73 2,500M ⓘD OSP

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 _____, 1970, ending _____, 19____

Please print or type

First name and initial (If joint return, use first names and middle initials of both): SAMUEL AND PHYLLIS

Last name: RUBY

Your social security number: 322 12 7997

Spouse's social security number: JFK Act 5 (g)(2)(D)

Present home address (Number and street or rural route): 16250 Bircher

City, town or post office, State and ZIP code: Granada Hills, California

Occupation: Yours Self-Emp. Spouse's Housewife

Please attach Copy B of Form W-2 to back

Filing Status—check only one:

1 ☐ Single; 2 ☒ Married filing jointly (even if only one had income)

3 ☐ Married filing separately and spouse is also filing. If this item checked give spouse's social security number in space above and enter first name here ▶

4 ☐ Unmarried Head of Household

5 ☐ Surviving widow(er) with dependent child

6 ☐ Married filing separately and spouse is not filing

Exemptions

	Regular	65 or over	Blind	Enter number of boxes checked
7 Yourself	☒	☐	☐	2
8 Spouse (applies only if item 2 or 6 is checked)	☒	☐	☐	

9 First names of your dependent children who lived with you: Fred, Brian, Elisa, Thomas — Enter number ▶ 4

10 Number of other dependents (from line 34) ▶

11 Total exemptions claimed ▶ 6

Income

12 Wages, salaries, tips, etc. (Attach Forms W-2 to back. If unavailable, attach explanation)	12		
13a Dividends (see pages 5 and 9 of instr.) $ 20.60 13b Less exclusion $ 20.60 Balance ▶ (Also list in Part I of Schedule B, if gross dividends and other distributions are over $100)	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 "sick pay," moving expense, etc. from line 45)	17		
18 Adjusted gross income (subtract line 17 from line 16)	18	7,284	97

CLIENT'S COPY

● See page 2 of instructions for rules under which the IRS will figure your tax and surcharge.
●● If you do not itemize deductions and line 18 is under $10,000, find tax in Tables. Enter tax on line 19.
●● If you itemize deductions or line 18 is $10,000 or more, go to line 46 to figure tax.

Tax and Surcharge

19 Tax (Check if from: Tax Tables 1–15 ☐, Tax Rate Schedule X, Y, or Z ☐, Schedule D ☐, or Schedule G ☐)	19	117	53
20 Tax surcharge. See Tax Surcharge Tables A, B and C in instructions. (If you claim retirement income credit, use Schedule R to figure surcharge.)	20		
21 Total (add lines 19 and 20)	21	117	53

Please attach Check or Money Order here

Payments and Credits

22 Total credits (from line 55)	22		
23 Income tax (subtract line 22 from line 21)	23		
24 Other taxes (from line 61)	24	538	20
25 Total (add lines 23 and 24)	25	655	73
26 Total Federal income tax withheld (attach Forms W-2 to back) — 26			
27 1970 Estimated tax payments (include 1969 overpayment allowed as a credit) — 27			
28 Other payments (from line 65) — 28			
29 Total (add lines 26, 27, and 28)	29		

Make check or money order payable to Internal Revenue Service.

Bal. Due or Refund

30 If line 25 is larger than line 29, enter BALANCE DUE. Pay in full with return ▶	30	655	73
31 If line 29 is larger than line 25, enter OVERPAYMENT ▶	31		

32 Line 31 to be: (a) Credited on 1971 estimated tax ▶ $; (b) Refunded ▶ $

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

Sign here

Your signature — Date

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

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

LAMBERT-MARKELL

Address 16633 VENTURA BLVD. ENCINO, CALIF. 91316

16—81168-1

 Attach Copy B of Form W-2 here. ▶

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		
40 **Total** (add lines 35, 36, 37, 38, and 39). Enter here and on line 15 ▶	40	7,284	97

PART III.—Adjustments to Income

41 "Sick pay" if included in line 12 (attach Form 2440 or other required statement)	41		
42 Moving expense (attach Form 3903)	42		
43 Employee business expense (attach Form 2106 or other statement)	43		
44 Payments as a self-employed person to a retirement plan, etc. (attach Form 2950SE)	44		
45 **Total adjustments** (add lines 41, 42, 43, and 44). Enter here and on line 17 ▶	45		

PART IV.—Tax Computation

46 Adjusted gross income (from line 18)	46	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
51 **Tax.** Enter here and on line 19 ▶	51	117	53

PART V.—Credits

52 Retirement income credit (attach Schedule R)	52		
53 Investment credit (attach Form 3468)	53		
54 Foreign tax credit (attach Form 1116)	54		
55 **Total credits** (add lines 52, 53, and 54). Enter here and on line 22 ▶	55		

PART VI.—Other Taxes

56 Self-employment tax (attach Schedule SE)	56	538	20
57 Tax from recomputing prior-year investment credit (attach Form 4255)	57		
58 Minimum tax. See instructions on page 7. Check here ☐, 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		
61 **Total** (add lines 56, 57, 58, 59, and 60). Enter here and on line 24 ▶	61	538	20

PART VII.—Other Payments

62 Excess F.I.C.A. tax withheld (two or more employers—see instructions on page 7)	62		
63 Credit for Federal tax on gasoline, special fuels, and lubricating oil (attach Form 4136)	63		
64 Regulated Investment Company Credit (attach Form 2439)	64		
65 **Total** (add lines 62, 63, and 64). Enter here and on line 28 ▶	65		

☆☆☆ U.S. GOVERNMENT PRINTING OFFICE :1970—O-370-040 94-1149624 16—81168-1

NW 68261 DocId:32245535 Page 135

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

(Form 1040)

Department of the Treasury
Internal Revenue Service

▷ Attach to Form 1040.

1970

Name(s) as shown on Form 1040: Samuel and Phyllis Ruby

Your Social Security Number: 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.

1 **One half (but not more than $150) of insurance premiums for medical care**		
2 Medicine and drugs		
3 Enter 1% of line 18, Form 1040		
4 Subtract line 3 from line 2. Enter difference (if less than zero, enter zero)		
5 Itemize other medical and dental expenses. Include hearing aids, dentures, eyeglasses, transportation, balance of insurance premiums for medical care not entered on line 1, etc.		
6 Total (add lines 4 and 5)		
7 Enter 3% of line 18, Form 1040		
8 Subtract line 7 from line 6. Enter difference (if less than zero, enter zero)		
9 **Total deductible medical and dental expenses** (Add lines 1 and 8. Enter here and on line 17, below.) ▶	150	00

Taxes.—Real estate
State and local gasoline (see gas tax tables)
General sales (see sales tax tables)
State and local income
Personal property

10 **Total taxes** (Enter here and on line 18, below.) ▶	663	26

Contributions.—Cash—including checks, money orders, etc. (Itemize—see instructions on page 8 for examples)

11 Total cash contributions		
12 Other than cash (see instructions on page 8 for required statement). Enter total for such items here		
13 Carryover from prior years (see instructions on page 8)		
14 **Total contributions** (Add lines 11, 12, and 13. Enter here and on line 19, below. See instructions on page 8 for limitation) ▶	280	00

Interest expense—Home mortgage
Installment purchases
Other (Itemize)

15 **Total interest expense** (Enter here and on line 20, below.) ▶	1,552	18

Miscellaneous deductions for child care, alimony, union dues, casualty losses, etc. (see instructions on page 8).

16 **Total miscellaneous deductions** (Enter here and on line 21, below.) ▶	100	00

Summary of Itemized Deductions

A

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
22 **TOTAL ITEMIZED DEDUCTIONS.** (Add lines 17 through 21. Enter here and on Form 1040, line 47) S/A ▶	2,745	44

16—81169-1

NAME Samuel and Phyllis Ruby IDENTIFICATION NO. 322-12-7997

ADDRESS 16250 Bircher Granada Hills, California

SCHEDULE NO. A

SCHEDULE OF DEDUCTIONS

YEAR ENDED 1970

MEDICAL	FEDERAL		STATE	
1. ONE HALF OF MEDICAL INSURANCE (NOT OVER $150.00)	150	00	150	00
2. DRUGS AND MEDICINES				
3. LESS: 1% OF ADJ. GROSS INCOME				
4. NET DRUGS AND MEDICINES				
5. DOCTORS/DENTISTS				
DR.				
DR.				
DR.				
DR.				
DR.				
DR.				
DR.				
DR.				
MEDICARE				
HOSPITAL				
LABORATORY				
BALANCE OF MEDICAL INSURANCE NOT DEDUCTIBLE ON TOP LINE				
TRAVEL FOR MEDICAL				
AMBULANCE				
GLASSES				
HEARING AID				
PROSTHETIC APPLIANCES				
MEDICAL EXPENSES				
LESS: REIMBURSED BY INSURANCE				
6. TOTAL				
7. LESS: 3% OF ADJ. GROSS INCOME				
8. BALANCE (NOT LESS THAN ZERO)				
9. TOTAL MEDICAL DEDUCTIONS (LINE 1 PLUS LINE 8)	150	00	150	00

TAXES	FEDERAL		STATE	
AUTO LICENSE (LESS REG. FEE)	42	00	42	00
SALES TAX + Large Items	170	00	170	00
SALES TAX AUTO				
REAL ESTATE TAX	311	26	311	26
PERSONAL PROPERTY TAX				
STATE INCOME TAX			x x	x x
GAS TAX 2000 GAL. @ .07 c GAL.	140	00	140	00
DISABILITY INSURANCE				
MISC. TAX	x x	x x		
OTHERS:				
TOTAL TAXES	663	26	663	26

CONTRIBUTIONS	FEDERAL & STATE	
CHURCHES	150	00
COMMUNITY CHEST/UNITED CRUSADE		
SALVATION ARMY/GOODWILL INDUSTRIES		
RED CROSS		
XMAS & EASTER SEALS		
HEART FUND/CANCER FUND		
PARTNERSHIP RETURN		
PAYROLL DEDUCTION		
OTHER ORGANIZED CHARITIES:	100	00
Boy Scouts	15	00
Girl Scouts	15	00
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
First Thrift	89	10
Transworld	51	44
Revolving Charges (6%)	39	10
TOTAL INTEREST	1,552	18

MISCELLANEOUS DEDUCTIONS	FEDERAL & STATE	
ALIMONY (EXPLAIN)		
SAFE DEPOSIT BOX FEE		
UNION DUES		
SMALL TOOLS (GOOD 1 YEAR)		
TOOLS DEPRECIATION		
SAFETY EQUIPMENT		
UNIFORMS (NOT GEN. WEAR)		
LAUNDRY & CLEANING		
AUTO MILEAGE @		
TELEPHONE EXPENSE (NOT REIMB.)		
EMPLOYMENT AGENCY FEES		
DUES & SUBSCRIPTIONS		
INCOME TAX PREPARATION	50	00
OTHERS Financial Publ.	50	00
TOTAL MISC. DEDUCTIONS	100	00

CASUALTY LOSSES (EXPLAIN)	FEDERAL & STATE	
SUB TOTAL		
LESS REIMBURSED BY INS.		
SUB TOTAL		
LESS $100.00 FOR EACH CASUALTY		
TOTAL CASUALTY LOSSES		

	FEDERAL		STATE	
TOTAL DEDUCTIONS	2,745	44	2,745	44

LAMBERT-MARKELL • 16633 VENTURA BLVD. • ENCINO, CALIF. 98140

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 on Form 1065.
▶ Attach to Form 1040.

1970

Name as shown on Form 1040: Samuel and Phyllis Ruby

Social security number: 322 | 12 | 7997

A Principal business activity (See separate instructions): Food ; product
(For example: retail—hardware; wholesale—tobacco; services—legal; manufacturing—furniture; etc.)

B Business name: Snack Bar

C Employer Identification Number: 95-2651578

D Business address: 5418 Van Nuys Boulevard Van Nuys, California 91401 (ZIP code)

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

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 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)		
	OTHER BUSINESS DEDUCTIONS		
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		9,284 97

SCHEDULE ATTACHED

SCHEDULE C–1. EXPLANATION OF LINES 6, 12, 14, AND 24

Line No.	Explanation	Amount	Line No.	Explanation	Amount
		$			$

16—81171-1

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

Computation of Social Security Self-Employment Tax

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

1970

▶ If you had wages, including tips, of $7,800 or more that were subject to social security taxes, do not fill in this page.
▶ If you had more than one business, combine profits (or losses) from all of your businesses and farms on this Schedule SE.

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

Name of self-employed person (as shown on social security card)	Social security number	Check applicable block
Samuel Ruby	322 12 7997	1 ☒ Male 2 ☐ Female

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

Part I Computation of Net Earnings from BUSINESS Self-Employment (other than farming)

1 Net profit (or loss) shown in Schedule C (Form 1040), line 26. (Enter combined amount if more than one business.)	8,284	97
2 Net income (or loss) from excluded services or sources included on line 1		
Specify excluded services or sources		
3 Net earnings (or loss) from business self-employment (Subtract line 2 from line 1, and enter here and on line 1(a), Part III, below.)		

Part II Computation of Net Earnings from FARM Self-Employment

SE

A farmer may elect to compute net farm earnings using the OPTIONAL METHOD (line 3, below) INSTEAD OF THE REGULAR METHOD (line 2, below) if his gross profits are: (1) $2,400 or less, or (2) more than $2,400 and net profits are less than $1,600. If your gross profits from farming are not more than $2,400 and you elect to use the optional method, you need not complete lines 1 and 2.

Computation under Regular Method

1 Net farm profit (or loss) from:				
(a) Schedule F, line 52 (cash method), or line 69 (accrual method)				
(b) Farm partnerships				
2 Net earnings from self-employment from farming. Add lines 1(a) and (b)				

Computation under Optional Method

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

*Note.—*Gross profits from farming are the total of the gross profits from Schedule F, line 28 (cash method), or line 67 (accrual method), plus the distributive share of gross profit from farm partnerships as explained in instructions for Schedule SE.*

4 Enter here and on line 1(b), Part III, below, the amount on line 2 (or line 3, if you use the optional method)		

Part III Computation of Social Security Self-Employment Tax

1 Net earnings (or loss) from self-employment—				
(a) From business (other than farming—from line 3, Part I, above)			8,284	97
(b) From farming (from line 4, Part II, above)				
(c) From partnerships, joint ventures, etc. (other than farming)				
(d) From service as a minister, member of a religious order, or a Christian Science practitioner. If you filed Form 4361, check here ☐ and enter zero on this line				
(e) From service with a foreign government or international organization				
(f) Other (director's fees, etc.). Specify				
2 Total net earnings (or loss) from self-employment reported on line 1			8,284	97
(If line 2 is less than $400, you are not subject to self-employment tax. Do not fill in rest of page.)				
3 The largest amount of combined wages and self-employment earnings subject to social security tax is		$7,800 00		
4 (a) Total "FICA" wages as indicated on Form W-2				
(b) Unreported tips, if any, subject to FICA tax from Form 4137, line 9				
(c) Total of lines 4(a) and 4(b)				
5 Balance (subtract line 4(c) from line 3)				
6 Self-employment income—line 2 or 5, whichever is smaller			7,800	00
7 If line 6 is $7,800, enter $538.20; if less, multiply the amount on line 6 by .069			538	20
8 Railroad employee's and railroad employee representative's adjustment for hospital insurance benefits tax from Form 4469				
9 Self-employment tax (subtract line 8 from line 7). Enter here and on Form 1040, line 56			538	20

16—81171-1 GPO

Samuel and Phyllis Ruby

SUPPLEMENT TO SCHEDULE C

Income:	$32,657.34	
Less: Sales Tax	153.39	$32,503.95
Beginning inventory		
Purchases - Beverages/milk	$ 1,988.55	
Groceries	8,761.69	
Meat	1,893.83	
Bakery/bread	2,412.82	
	$15,056.89	
Less: Ending inventory	800.00	14,256.89
Adjusted Gross Profit		$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	3,321.36	(8,962.09)
Net Profit		$ 9,284.97

DEPRECIATION

Equipment	4/70	$10,000.00	5 Yr.	$2,000.00
Covenant Not To Compete		5,000.00	5 Yr.	1,000.00
Leasehold Imp. (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

D

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								
			SCHEDULE		ATTACHED			(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 (15,274.00)

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 II 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

NW 68261 DocId:32245535 Page 142

Samuel and Phyllis Ruby

SUPPLEMENT TO SCHEDULE D

Shares	Description	Sale Price	Purchase Price	Gain (Loss)
200	Trans America Inc.	$1,738.00	$1,681.00	$ 58.00
200	Tool Research and Eng.	3,147.00	4,534.00	(1,387.00)
100	Nat'l Health Ent.	615.00	1,724.00	(1,109.00)
100	Botany Ind.	541.00	1,105.00	(564.00)
100	Datatron Processing	336.00	529.00	(193.00)
200	Castleton Ind.	814.00	1,479.00	(665.00)
100	Computer Equipment	492.00	1,219.00	(727.00)
100	Computer Equipment	984.00	2,463.00	(1,479.00)
100	Computer Inv.	857.00	1,648.00	(791.00)
100	Computer Inv.	830.00	1,661.00	(831.00)
100	Adams Russell	492.00	1,194.00	(702.00)
100	Cinerama Inc.	432.00	967.00	(535.00)
100	Summit Org.	358.00	840.00	(482.00)
100	Summit Org.	480.00	840.00	(361.00)
100	Itel Corp.	1,685.00	1,660.00	25.00
100	Asamere Oil Co., Ltd.	1,512.00	1,507.00	5.00
100	Saxon Ind.	2,078.00	2,041.00	38.00
100	Saxon Ind.	2,078.00	2,041.00	38.00
100	Telex Corp.	1,980.00	2,269.00	(289.00)
100	Telex Corp.	1,980.00	2,269.00	(289.00)
100	Salem Corp.	1,193.00	1,495.00	(302.00)
100	Equity Funding Corp.	2,250.00	2,584.00	(334.00)
3 Units	General Mtg. Invest.	3,301.00	3,011.00	290.00
200	Nat'l Health Enterprises	1,107.00	3,499.00	(2,392.00)
100	Botany Industries	517.00	1,105.00	(589.00)
100	Computer Equip.	456.00	1,219.00	(763.00)
100	Technicolor Inc.	1,403.00	2,465.00	(1,062.00)
			NET LOSS	($15,274.00)

FORM **540** RESIDENT

CALIFORNIA
INDIVIDUAL INCOME TAX RETURN

TAXABLE **1970** YEAR

For Calendar Year 1970 or Fiscal Year Begun 1970 and Ended 1971

Please Type or Print

FIRST NAME(S) AND INITIAL(S)	LAST NAME	Your social security number	S
SAMUEL AND PHYLLIS	RUBY	322 12 7997	C
PRESENT HOME ADDRESS (Number and street, or rural route)	COUNTY	Spouse's social security number	M
16250 Bircher	Los Angeles	JFK Act 5 (g)(2)(D)	
CITY, TOWN OR POST OFFICE / STATE / ZIP CODE		Your occupation	B
Granada Hills / California / 91344		Self-Employed	P
NAME AND ADDRESS OF EMPLOYER AT TIME OF FILING		Spouse's occupation	A
Self-Employed		Housewife	

NAME AND ADDRESS ON 1969 CALIFORNIA RETURN. IF SAME AS ABOVE, WRITE "SAME". IF NONE FILED, GIVE REASON.
11346 Montgomery Avenue Granada Hills, Calif.

Adjusted gross income on 1970 Federal Return $ 8,284.97
If different from line 11, below, explain in Part VII, page 2.

Filing Status (check one)
1. [ ] Single
2. [X] Married, filing joint return
3. [ ] Married, filing separate return—spouse's name:
4. [ ] Unmarried "head of household"—Complete Part I, page 2

ATTACH REMITTANCE HERE

Income

If joint return, include all income of both husband and wife

5. **Wages, salaries, tips, etc.** (before payroll deductions) if more than two employers, attach schedule — Employer's name / Where employed (city and state)	5		
6. **Dividends.** Enter total here (also list in Schedule B (540), Part I, if total is over $100)	6	20	60
7. **Interest.** Enter total here (also list in Schedule B (540), Part II, if total is over $100)	7		
8. **Other income** (from page 2, line 30)	8	8,284	97
9. **Total** (add lines 5, 6, 7 and 8)	9	8,305	57
10. **Adjustments to income** (from page 2, line 35)	10		
11. **Adjusted gross income** (subtract line 10 from line 9)	11	8,305	57

Your Tax, and Credits

- If you do not itemize deductions AND line 11 is under $10,000, find your tax in Tax Table in instructions. Enter tax on line 12.
- If you itemize deductions OR line 11 is $10,000 or more, go to Part IV on page 2 to figure tax.

12. **Tax from** (check one): Tax Table [ ], Tax Computation (page 2, Part IV) [X], or Schedule G (540) [ ]	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		
18. **Balance due**—if any (subtract line 17 from line 16) — PAY IN FULL WITH RETURN	18	None	
19. **Overpayment**—if any (subtract line 16 from line 17) — OVERPAYMENT	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) — REFUND	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: T P I T

Sign here
Your signature—if filing jointly, BOTH must sign — Date
Spouse's signature — Date
Signature of preparer other than taxpayer — Date
Address LAMBERT-MARKELL 16633 VENTURA BLVD. ENCINO, CALIF. 91316

- **Make Remittance Payable to FRANCHISE TAX BOARD—Mail to FRANCHISE TAX BOARD, SACRAMENTO, CALIFORNIA 95814.**

PART I—Head of Household—If claimed, answer the following questions *(See Instructions)*

Check one: ☐ Never married ☐ Final divorce/dissolution Date..... ☐ Separate maintenance Date..... ☐ Widow(er) 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 [Attach Schedule E (Form 540)]	25		
26. Partnerships	26		
27. Estates or trusts	27		
28. Farm income (or loss) (attach Schedule F (540))	28		
29. Miscellaneous income (state nature and source).....	29		
30. Total (add lines 22 through 29). Enter here and on page 1, line 8	30	7,284	97

PART III—Adjustments to Income

31. "Sick pay" if included on page 1, line 5 (attach statement)	31		
32. Moving expenses (attach statement)	32		
33. Employee business expense (attach statement)	33		
34. Military exclusion (maximum $1,000—$500 if separate return of husband or wife)	34		
35. Total adjustments (add lines 31 through 34). Enter here and on page 1, line 10	35		

PART IV—Tax Computation—If you do not use Tax Table or Income Averaging (Schedule G (540))

36. Adjusted gross income (from page 1, line 11)	36	7,305	57
37. If you itemize deductions, enter total from Schedule A (540), line 31 If you do not itemize deductions, and line 36 is $10,000 or more, enter (a) $1,000, if single, or married person filing separate return (b) $2,000, if head of household, or married couple filing joint return	37	2,745	44
38. Taxable income (subtract line 37 from line 36)	38	4,539	33
39. Tax from Tax Rate Schedule in Instructions. Enter here and on page 1, line 12	39	51	00

PART V—Exemption Credits

40. Single—$25. Married couple or head of household—$50	40	50	00
41. Blind ☐ Yourself ☐ 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

45149-400 7-70 13,000M ① △ OSP

SCHEDULE A
FORM 540

CALIFORNIA

ITEMIZED DEDUCTIONS

Attach to Form 540

TAXABLE YEAR 19 70

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			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 44

(Rev. 1970)

Schedule B on reverse

SCHEDULE C
FORM 540

CALIFORNIA

PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

(Sole Proprietorships)

TAXABLE YEAR 19 70

Attach this schedule to your income tax return, Form 540 or 540NR — **Partnerships, joint ventures, etc., must file on Form 565**

Name as shown on Form 540 or 540NR: Samuel and Phyllis Ruby

Social Security Number: 322 12 7997

A. Principal business activity Food ; product
(For example: retail—hardware; wholesale—tobacco; services—legal; manufacturing—furniture; etc.)

B. Business name Snack Bar **C.** Federal employer identification number 95-2651578

D. Business location 5418 Van Nuys Boulevard (Number and street or rural route) Van Nuys, California (City—post office) (State) 91401 (ZIP code)

E. Indicate method of accounting: [X] 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 [X] No. If "yes," attach explanation.

G. Were Forms 591, 592, 596 and 599, for the calendar year filed (if required)? [ ] Yes [X] No

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		SCHEDULE ATTACHED
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)		
OTHER BUSINESS DEDUCTIONS		
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 your share)		
21. Interest on business indebtedness		
22. Bad debts arising from sales or service		
23. Losses of business property (attach statement)		
24. Depletion of mines, oil and gas wells, timber, etc. (attach schedule)		
25. Other business expenses (explain in Schedule C-1)		
26. Total of lines 11 through 25		
27. Net profit (or loss) (subtract line 26 from line 10). Enter here and on page 2, Part II, Form 540 or 540NR		$ 9,284 97

SCHEDULE C-1. EXPLANATION OF LINES 6, 12, 14, AND 25

Line No.	Explanation	Amount	Line No.	Explanation	Amount
		$			$

(Rev. 1970)

NW 68261 DocId:32245535 Page 146

SCHEDULE D FORM 540

CALIFORNIA

SALES OR EXCHANGES OF PROPERTY

Attach to Form 540 or 540NR

TAXABLE YEAR 1970

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

(Schedule continued on reverse)

NW 68261 DocId:32245535 Page 147

IRS 4101 Sepulveda 989-2700
787-0211

Form **1040** Combined with Form 1040A

US Department of the Treasury / Internal Revenue Service
Individual Income Tax Return 1969

For the year January 1–December 31, 1969, or other taxable year beginning ....., 1969, ending ....., 19.....

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. | Spouse's occupation

Your present employer and address

Your Filing Status—(Check only one)

1 ☐ Single
2 ☐ Married filing joint return (even if only one had income)
3 ☐ Married filing separate return **and** spouse is also filing a return. If this item checked give spouse's social security number in space provided above and enter first name here ▶
4 ☐ Unmarried Head of Household
5 ☐ Surviving widow(er) with dependent child
6 ☐ Married filing separate return and spouse is not required to file

Please attach Copy B of Form W-2 here

Your Exemptions

Check boxes for exemptions which apply — Blind — 65 or over — Blind — Enter number of boxes checked ▶

7a Yourself . . . . . ☐ ☐ ☐
7b Spouse (only if her (his) income is included in this return or she (he) had no income) ☐ ☐ ☐

8 First names of your dependent children who lived with you

Enter number ▶

9 OTHER DEPENDENTS	(a) NAME—Enter figure 1 in the last column to right for each name listed (if more space is needed, use other side)	(b) Relationship?	No. Months lived in your home? See page 3 of instr.	(d) $600 or more income?	(e) Support you furnished. If 100% write "ALL."	(f) Support furnished by dependent and others
					$	$ ▶
						▶

10 Total exemptions from lines 7, 8, and 9 above . . . . . ▶ 6

Your Income

11 Wages, salaries, tips, etc. Attach Forms W-2. If unavailable, explain on back . . . | 11 |

12a Dividends (Total before exclusion) $ 46 (If over $100, list in Sch. B) Less 12b Exclusion $ 200 Balance ▶ | 12c | 0 |

13 Interest (If over $100, list in Schedule B, Part II) . . . . . | 13 | 1,637 |

14 Other income from Schedule C ☐, Schedule D ☐, Schedule E ☐, Schedule F ☐ . . | 14 |

15a Total (Add lines 11 thru 14) $ 1,637 Less 15b Adjustments (see back) $ 730, Adjusted Gross Income ▶ | 15c | 907 |

Please attach Check or Money Order here

Your Tax and Surcharge

A If line 15c is $5,000 or more, go to Schedule T, to figure tax and surcharge. (Omit lines 16a and 16b.)
B Also go to Schedule T, to figure tax and surcharge if you itemize deductions; or claim retirement income credit, foreign tax credit, or investment credit; or if you owe self-employment tax or tax from recomputing prior year investment credit. (Omit lines 16a and 16b.)
C If neither A nor B applies use Tax Tables instead of Schedule T. Complete lines 16a, 16b, and 16c. See paragraph D on back for rules under which the IRS will figure your tax and surcharge.

16a Tax from Tax Table: A ☐, B ☐, or C ☐ (check one) . . . | 16a | 0
16b Tax surcharge on amount on line 16a (see Page 10 of instr.) . | 16b | 0
16c Total add lines 16a and 16b **OR** enter amount from Schedule T (Form 1040), line 11 . | 16c | 0

Your Credits

17 Total Federal income tax withheld (attach Forms W-2) . . | 17 |
18 Excess F.I.C.A. tax withheld (two or more employers—see page 5 of instr.) . | 18 |
19 ☐ Nonhighway Federal gasoline tax—Form 4136, ☐ Reg. Inv.—Form 2439 | 19 |
20 1969 Estimated tax payments (include 1968 overpayment allowed as a credit) | 20 | 90

Make check or money order payable to Internal Revenue Service.

21 Total (add lines 17, 18, 19, and 20) . . . . . | 21 | 90

Balance Due or Refund

22 If line 16c is larger than line 21, ▶ enter BALANCE DUE | 22 |

23 If line 21 is larger than line 16c, ▶ enter OVERPAYMENT | 23 | 90

24 Line 23 to be: (a) Credited on 1970 estimated tax ▶ $; (b) Refunded ▶ $ 90

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.

▶ Your signature — Date

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

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

Address

16—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

1968

Name as shown on page 1 of Form 1040 | Social Security Number

Part I—CAPITAL ASSETS—Short-term capital gains and losses—assets held not more than 6 months

a. Kind of property. Indicate security, real estate, or other (Specify)	b. Description (Examples: 100 sh. of "Z" Co., 2 story brick, etc.)	c. How acquired. Enter letter symbol (See instr.)	d. Date acquired (mo., day, yr.)	e. Date sold (mo., day, yr.)	f. Gross sales price	g. Depreciation allowed (or allowable) since acquisition	h. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	i. Gain or loss (f plus g less h)
1	See Schedule			Attached				(6,359-)

2 Enter your share of net short-term gain (or loss) from partnerships and fiduciaries . . . . . .
3 Enter unused short-term capital loss carryover from preceding taxable years (attach statement) . . . . . .
4 Net short-term gain (or loss) from lines 1, 2, and 3 . . . . . (6,359-)

Long-term capital gains and losses—assets held more than 6 months (12 months or more for certain livestock)

5 Enter gain from Part II, line 3 . . . . . .

Total long-term gross sales price . . [ ]

6a Enter your share of net long-term gain (or loss) from partnerships and fiduciaries . . . . . .
6b Enter your share of net long-term gain from small business corporations (Subchapter S) . . . . . .
7 Enter unused long-term capital loss carryover from preceding taxable years (attach statement) . . . . . .
8 Capital gain dividends (see Form 1040 Instructions, page 5) . . . . . .
9 Net long-term gain (or loss) from lines 5, 6a, 6b, 7, and 8 . . . . . .
10 Combine the amounts shown on lines 4 and 9, and enter the net gain (or loss) here . . . . . (6,359-)
11 If line 10 shows a GAIN—Enter 50% of line 9 or 50% of line 10, whichever is smaller. (Enter zero if there is a loss or no entry on line 9.) (See reverse side for computation of alternative tax.) 0-
12 Subtract line 11 from line 10. Enter here and in Part IV, line 1, on reverse side . . . . . (6,359-)
13 If line 10 shows a LOSS—Enter here and in Part IV, line 1, the smallest of 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 Line 3 Sch D (0-)

Part II—GAIN FROM DISPOSITION OF DEPRECIABLE PROPERTY UNDER SECTIONS 1245 AND 1250—assets held more than 6 months (see instructions for definitions)

D

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 . .

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) . . . 907 —

Note.—If your adjusted gross income is less than $5,000 and you choose to take the standard deduction instead of itemizing your deductions, omit lines 2, 3, 4, and 5. Find your tax in the tables on pages 10–12 in the instructions and enter it in line 6a instead of making a percentage rate computation.

2 Enter on the line at the right the amount of your deduction figured under one of the following methods:

—If you itemize deductions, enter the total from Schedule A (Form 1040), line 14

OR

—Figure your standard deduction as follows:

(a) Enter 10 percent of line 1 but not more than $1,000 ($500 if married and filing separately) . $

(b) Enter the sum of: $200 ($100 if married and filing separately) plus $100 for each exemption claimed in line 10 of Form 1040, but do not enter more than $1,000 ($500 if married and filing separately) . . . $

Enter the larger of (a) or (b) on the line at the right. If your spouse files a separate return, determine your deduction in the same manner that she (he) has. 1392 —

PRELIMINARY PROOF

3 Subtract the amount on line 2 from the amount on line 1 and enter the balance here . . . 0 —

4 Enter number of exemptions claimed on line 10, Form 1040, 6 Multiply this number by $600, and enter the amount on this line . . . 3600 —

5 Subtract the amount on line 4 from the amount on line 3 and enter the balance here. This is your taxable income . . . 0 —

6a Tax: Use the appropriate Tax Rate Schedule on page 9 of instructions to figure your tax on the amount on line 5 . . . 0 —

(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.) . . . 0 —

6c Total (add lines 6a and 6b) . . . 0 —

Special credits

7a Retirement income credit . . .

7b Investment credit . . .

7c Foreign tax credit . . .

7d Total (add lines 7a, 7b, and 7c) . . . 0 —

8 Income tax (subtract line 7d from line 6c) . . . 0 —

9 Self-employment tax (from Schedule SE (Form 1040), line 13) . . . 0 —

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) . . . 0 —

☆ U.S. GOVERNMENT PRINTING OFFICE:1969—O-337-051

NW 68261 DocId:32245535 Page 150

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

Dividends and Interest Income Schedule

Attach this schedule to your income tax return, Form 1040

1969

Name (as shown on page 1 of Form 1040) | Social Security Number

PART I—Dividends Income

1 Gross dividends and other distributions on stock (list payers and amounts—write (H), (W), (J), for stock held by husband, wife, or jointly)

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 . . . . . .

PRELIMINARY PROOF

PART II—Interest Income (list payers and amounts below)

Earnings from savings and loan associations and credit unions

(W)	Liberty Federal Savings & Loan Assoc. of Chicago	525 —
(W)	" " "	395 —
(W)	" " "	159 —
(W)	" " "	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 Prems	200 —
Dr. Reis	60 —
Dr. Strauss	42 —
Dr. Mendel	406 —
Dr. Robinson	25 —
Dr. Fox (Eye Exam) (Brian, Eredy Sam) Neiner Optical (4 Pair Glasses)	75 — 92 —
6 Total (add lines 4 and 5)	939 —
7 Enter 3% of line 15c, Form 1040	27 —
8 Subtract line 7 from line 6	912 —
9 Total (line 1 plus line 8) ▶	1,062

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 —

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

(Itemize) Boy &	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 —
Sears	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 —

14 Total deductions (add lines 9, 10, 11d, 12, and 13—enter on Schedule T (Form 1040), line 2) ▶ 1,392 —

16—

PRELIMINARY PROOF

1969 Samuel and Phyllis Ruby
11346 Montgomery
Granada Hills, Calif.

All Stocks Acquired "A"

To be attached to and made part of U.S. Individual Income Tax Form 1040, 1969

SHARES	DESCRIPTION	DATE ACQUIRED	DATE SOLD	SALE PRICE	PURCHASE PRICE	GAIN (LOSS)
	E. F. HUTTON and Co.					
200	MERCANTILE INDUSTRIES	10-68	1-69	3,303-	2,994-	309-
200	BOTANY INDUSTRIES	11-68	2-69	4,010-	3,726-	284-
200	MIDWESTERN FINANCIAL	10-68	2-69	1,466-	1,832-	(366-)
200	MIDWESTERN FINANCIAL	10-68	2-69	1,416-	1,832-	(416-)
200	VTR, INC.	3-69	5-69	5,325-	4,458-	867-
	McDONNELL & Co.					
100	WESTBURY FASHIONS	8-68	2-69	943-	853-	90-
100	IMPERIAL CORP. 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-	2,438-	189-
200	HENRY'S DRIVE-IN	2-69	10-69	2,463-	828-	(1,635-)
200	PENTRON 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-LEVITT					
100	HELENE CURTIS INDUSTRIES	12-68	10-69	1,338-	2,153-	(815-)
100	ALLIED ARTISTS PICTS	3-69	10-69	1,078-	1,257-	(179-)
100	VANGUARD INT., INC.	9-68	10-69	671-	1,219-	(548-)
100	TELEVISION MFG. AMER	12-68	10-69	362-	739-	(377-)
100	NYTRONICS, INC.	6-69	11-69	1,647-	1,989-	(342-)
100	DIVERSIFIED IND.	6-69	12-69	1,722-	2,431-	(709-)
	BACHE & Co.					
100	UNITED 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-
400	MIDWESTERN FINANCIAL	8-68	2-69	2,932-	4,220-	(1,288-)
100	GENERAL BATTERY + CERAMIC	1-69	5-69	1,623-	1,484-	139-
100	GSC ENTERPRISES, INC.	2-69	5-69	979-	739-	240-
100	IMPERIAL CORP of AMER.	8-68	6-69	1,573-	1,749-	(176-)
200	GENERAL BATTERY + CERAMIC	6-69	10-69	3,394-	2,893-	501-
100	TOOL RESEARCH & ENG.	6-69	10-69	2,464-	2,267-	197-
100	NYTRONICS	2-69	12-69	1,276-	3,059-	(1,783-)
	TOTAL			64,902-	68,155-	(6,357-)

09

Samuel [illegible]
11346 MONTGOMERY
GRANADA HILLS, CALIF

To be attached and made a part of U.S. Individual Income Tax Form 1040
1969

The below listed expenses are in connection with Schedule D

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	100	—
TOTAL EXPENSES	730	—

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__

JFK Act 5 (g)(2)(D) D036

Please print or type

Co 322-12-7997
SAMUEL + PHYLLIS RUBY
11346 MONTGOMERY AVE
GRANADA HILLS, CALIF 91344

Your social security number: 322 | 12 | 7997

Your occupation: SELF-EMPLOYED

Spouse's social security number: JFK Act 5 (g)(2)(D)

Spouse's occupation: Hscwf

Enter below name and address used on your return for 1968 (if same as above write "Same"). If none filed, give reason. If changing from separate to joint or joint to separate returns, enter 1968 names and addresses.
Samuel + Phyllis Ruby - 6123 N. Hoyne - Chicago Ill 60645

Name and address of employer at time of filing: Self

Your Filing Status (Check only one)

1 ☐ Single
2 ☒ Married filing joint return (even if only one had income)
3 ☐ Married filing separate return and spouse is also filing a return. If this item checked give spouse's social security number in space provided above and enter first name here ▶
4 ☐ Unmarried Head of Household
5 ☐ Surviving widow(er) with dependent child
6 ☐ Married filing separate return and spouse is not filing a return

Your Exemptions

Check boxes for exemptions which apply

	Regular	65 or over	Blind	
7a Yourself	☒	☐	☐	Enter number of boxes checked ▶ 2
7b Spouse (applies only if line 2 or line 6 is checked)	☒	☐	☐	

8 First names of your dependent children who lived with you
FRED - BRIAN - ELISA - THOMAS
Enter number ▶ 4

9 OTHER DEPENDENTS	(a) NAME—Enter figure 1 in the last column to right for each name listed (if more space is needed, use other side)	(b) Relationship	(c) Months lived in your home. See instructions, B-2.	(d) $600 or more income?	(e) Support you furnished. If 100% write "ALL."	(f) Support furnished by dependent and others
					$	$ ▶
						▶

10 Total exemptions from lines 7, 8, and 9 above ▶ 6

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 on 1040-1] 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 —

Your Tax and Surcharge

- If line 15c is $5,000 or more, go to Schedule T, to figure tax and surcharge. (Omit lines 16 and 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.)
- If neither of above two items applies, go to Tax Tables instead of Sch. T. Complete lines 16, 17, & 18.

16 Tax from Tax Table (see tables on T-2 and T-3)	16	0 —
17 Tax surcharge on line 16 (see T-1 for tax surcharge tables)	17	0 —
18 Enter total of lines 16 and 17 **OR** amount from Schedule T, line 18, if applicable (check if from Tax Table A ☐, B ☐, C ☐; Tax Rate Sch. ☐, Sch. D ☐, or Sch. G ☐)	18	

See 1040-1 for rules under which the IRS will figure your tax and surcharge.

Your Credits

19 Total Federal income tax withheld (attach Forms W-2 to back)	19	
20 Excess F.I.C.A. tax withheld (two or more employers—see R-2)	20	
21 ☐ Nonhighway Federal gasoline tax, Form 4136; ☐ Reg. Inv., Form 2439	21	
22 1969 Estimated tax payments (include 1968 overpayment allowed as a credit)	22	90 —
23 Total (add lines 19, 20, 21, and 22)	23	90 —

Make check or money order payable to Internal Revenue Service.

Balance Due or Refund

24 If line 18 is larger than line 23, enter BALANCE DUE. Pay in full with return ▶	24	
25 If line 23 is larger than line 18, enter OVERPAYMENT ▶	25	90 —
26 Line 25 to be: (a) Credited on 1970 estimated tax ▶ $; (b) Refunded ▶ $		90

Please attach Copy B of Form W-2 to back

Please attach Check or Money Order here

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.

Your signature _____ Date _____

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

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

Address _____

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

Itemized Deductions

▶ See instructions on A–1 and A–2.
▶ If you use this schedule, attach it to Form 1040.

1969

Name as shown on Form 1040: Samuel & Phyllis Ruby

Social Security Number: 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)	150	—
2 Medicine and drugs	48	—
3 Enter 1% of line 15c, Form 1040	9	—
4 Subtract line 3 from line 2. Enter difference (if less than zero, enter zero)	39	—
5 Itemize other medical and dental expenses (include balance of insurance premiums for medical care not deducted on line 1)		
Hosp. Ins. Prems.	200	—
Dr. Reis	60	—
Dr. Strauss	42	—
Dr. Mendel	406	—
Dr. Robinson	25	—
Dr. Fox (eye exam) (Fred, Brian, Samuel)	75	—
Weiner Optical (4 pair glasses)	92	—
6 Total (add lines 4 and 5)	939	—
7 Enter 3% of line 15c, Form 1040	27	—
8 Subtract line 7 from line 6. Enter difference (if less than zero, enter zero)	912	—
9 Total deductible medical and dental expenses (add lines 1 and 8) ▶	1,062	—

Taxes.—Real estate		
State and local gasoline	22	—
General sales (see sales tax tables)	108	—
State and local income		
Personal property		
10 Total taxes ▶	130	—

Contributions.—Cash—including checks, money orders, etc. (Itemize)

Boy Scouts of Amer.	15	—
Girl Scouts of Amer.	15	—
Catholic Charities	10	—
11 Total cash contributions	40	—
12 Other than cash (see instructions on A–1 for required statement). Enter total for such items here		
13 Carryover from prior years (see instructions on A–2)		
14 Total contributions (add lines 11, 12, and 13—see instructions on A–2 for limitation) ▶	40	—

Interest expense—Home mortgage		
Installment purchases		
Other (Itemize)		
Auto Loan Devon Bank	120	—
Sears	15	—
15 Total interest expense ▶	135	—

Miscellaneous deductions for child care, alimony, union dues, casualty losses, etc. (see instructions on A–2)

1968 Income Tax Preparation	25	—
16 Total miscellaneous deductions ▶	25	—
17 TOTAL ITEMIZED DEDUCTIONS (add lines 9, 10, 14, 15, and 16—enter here and on Schedule T, line 2) ▶	1,392	—

SCHEDULE 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: SAMUEL + PHYLLIS RUBY

Social Security Number: 322 12 7997

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)

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

PART II—Interest Income

1 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) " " "	41 –

2 Other interest on bank deposits, bonds, tax refunds, etc. (list payers and amounts)

(W) CENTRAL NAT'L BK & CHGO	513 –

3 Total interest income. Enter here and on Form 1040, line 13 . . . . . 1,637 –

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

Sales or Exchanges of Property

▷ See instructions on D–1 and D–2.
▷ If you use this schedule, attach it to Form 1040.

1969

Name as shown on Form 1040: SAMUEL + PHYLLIS RUBY

Social Security Number: 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								(6,359-)

2 Enter your share of net short-term gain (or loss) from partnerships and fiduciaries
3 Enter unused short-term capital loss carryover from preceding taxable years (attach statement)
4 Net short-term gain (or loss) from lines 1, 2, and 3 . . . (6,359-)

Long-term capital gains and losses—assets held more than 6 months (12 months or more for certain livestock)

5 Enter gain from Part II, line 3

Total long-term gross sales price

6a Enter your share of net long-term gain (or loss) from partnerships and fiduciaries
6b Enter your share of net long-term gain from small business corporations (Subchapter S)
7 Enter unused long-term capital loss carryover from preceding taxable years (attach statement)
8 Capital gain dividends
9 Net long-term gain (or loss) from lines 5, 6a, 6b, 7, and 8
10 Combine the amounts shown on lines 4 and 9, and enter the net gain (or loss) here . . . (6,359-)
11 **IF LINE 10 SHOWS A GAIN**—Enter 50% of line 9 or 50% of line 10, whichever is smaller. (Enter zero if there is a loss or no entry on line 9.) **(See reverse side for computation of alternative tax.)** . . . 0-
12 Subtract line 11 from line 10. Enter here and in Part IV, line 1, on reverse side . . . (6,359-)
13 **IF LINE 10 SHOWS A LOSS**—Enter here and in Part IV, line 1, the smallest of: (a) line 10; (b) line 3, Sch. A, (line 15c, Form 1040, if tax table used) computed without capital gains or losses; or (c) $1,000 . . . 0-

Part II—GAIN FROM DISPOSITION OF DEPRECIABLE PROPERTY UNDER SECTIONS 1245 AND 1250—assets held more than 6 months (see instructions on D–1 for definitions)

Where double headings appear, use the first heading for section 1245 and the second heading for section 1250.

a. Kind of property and how acquired (if necessary, attach statement of descriptive details not shown below—write 1245 or 1250 to indicate type of asset)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale
1				

f. Depreciation allowed (or allowable) since acquisition		g. Adjusted basis (e less sum of f-1 and f-2)	h. Total gain (d less g)	i. Ordinary gain (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

ULE T
1040)
of the Treasury
enue Service

Tax Computation

▷ If no entry is made on line 14, line 16, or line 17, keep this for your records
▷ If entry is made on line 14, line 16, or line 17, attach to form 1040

1969

shown on Form 1040 SAMUEL & PHYLLIS RUBY

Social Security Number 322 12 7997

adjusted gross income (from line 15c, Form 1040)	907 —
:—If your adjusted gross income is less than $5,000 and you choose to take the standard deduction ad of itemizing your deductions, omit lines 2, 3, 4, and 5. Find your tax in the appropriate table B on T–2 or C on T–3). Enter tax on line 6 below.	
r on the line at the right the amount of your deduction figured under one of the following iods:	
you itemize deductions, enter the total from Schedule A, line 17	
OR	
gure your standard deduction as follows: (1) Enter 10 percent of line 1 but do not enter more than $1,000 ($500 if married and filing separately) $; (2) Enter the sum of: $200 ($100 if married and filing separately) plus $100 for each exemption claimed in line 10 of Form 1040, but do not enter more than $1,000 ($500 if married and filing separately) $. Enter the larger of b(1) or b(2) on the line at the right. If your spouse files a separate return, determine your deduction in the same manner that she (he) has.	1,392 —
tract the amount on line 2 from the amount on line 1 and enter the balance here	0 —
er number of exemptions claimed on line 10, Form 1040, 6 Multiply this number by $600, and er the amount here	3,600 —
tract the amount on line 4 from the amount on line 3 and enter the balance here. This is your able income. Figure tax on this amount by using the appropriate Tax Rate Schedule (I, II, or III) on . Enter tax on line 6 below	0 —
	0 —
ou claim the retirement income credit, enter amount from Schedule R, line 12, here	0 —
tract line 7 from line 6	0 —
surcharge. If line 8 is less than $735, find surcharge from tax surcharge tables on T–1. If line 8 is 35 or more, multiply amount on line 8 by .10 and enter result here	0 —
tal (Add lines 6 and 9)	0 —
tirement income credit from Schedule R, line 17 (attach Schedule R)	
vestment credit (attach Form 3468)	
reign tax credit (attach Form 1116)	
tal credits (add lines 11, 12, and 13)	0 —
come tax (subtract line 14 from line 10)	0 —
elf-employment tax (attach Schedule SE)	0 —
ax from recomputing prior-year investment credit (attach Form 4255)	0 —
otal tax (add lines 15, 16, and 17). Enter here and on line 18, Form 1040 (make no entry on line 16 r 17, Form 1040). Attach Sch. T to Form 1040 only if you made an entry on line 14, 16, or 17 above	0 —

ie Averaging.—If your income has ased substantially this year, it may your advantage to figure your tax e surcharge under the "averaging od." Obtain Schedule G from an al Revenue Service office for full ls.

native Tax.—It will usually be to advantage to use the alternative tax ir net long-term capital gain exceeds net short-term capital loss, or if you a net long-term capital gain only, and are filing (a) a separate return with ble income exceeding $26,000, or (b) a joint return, or as a surviving husband or wife, with taxable income exceeding $52,000, or (c) as a head of household with taxable income exceeding $38,000.

Line 9—Tax Surcharge.—The rate for the calendar year 1969 is 10 percent. The tax surcharge is an addition to the regular income tax. See the Tax Surcharge Tables on T–1.

Credit for Foreign Taxes and Tax-Free Covenant Bonds.—You may claim these credits only if you itemize deductions. To claim tax-free covenant bonds credit, enter the amount of credit above line 14, and write "covenant bonds" to left of the entry.

Line 16—Self-Employment Tax.—Enter amount shown on line 9, Part III, Schedule SE.

Line 17—Tax From Recomputing Prior Year Investment Credit.—Enter the amount by which the credit taken in a prior year or years exceeds the credit as recomputed due to early disposition of property. Attach Form 4255.

NW 68261 DocId:32245535 Page 159

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
1.06

36-2586182
The Stanley-Oliver Mfg. Co.
1001 S. California Ave.
Chicago, Ill. 60612

Type or print EMPLOYER'S identification number, name, and address above.

WAGE AND TAX STATEMENT 1968

Copy C—For employee's records

FEDERAL INCOME TAX INFORMATION			SOCIAL SECURITY INFORMATION	
Federal income tax withheld	Wages paid subject to withholding in 1968 [1]	Other compensation paid in 1968 [2]	F.I.C.A. employee tax withheld [3]	Total F.I.C.A. wages paid in 1968 [4]
156.00	2,250.00		99.00	2,250.00

EMPLOYEE'S social security number ▷▷ 322 12 7997

Samuel D. Ruby
6123 N. Hoyne Ave.
Chicago, Ill. 60645

Type or print EMPLOYEE'S name and address (including ZIP code) above.

1 Includes tips reported by employee. Amount is before payroll deductions or sick pay exclusion.

2 Add this item to wages in figuring the amount to be reported as wages and salaries on your income tax return.

3 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.

4 Includes tips reported by employee. If your wages were subject to social security taxes, but are not shown, these wages are the same as wages shown under "Federal Income Tax Information," but not more than $7,800.

Uncollected Employee Tax on Tips . . . . $____

FORM W-2—U.S. Treasury Department, Internal Revenue Service

Copy

Form **1040** **U.S. Individual Income Tax Return** U.S. Treasury Department, Internal Revenue Service for the year January 1–December 31, 1968, or other taxable year beginning ....., 1968, ending ....., 19..... **1968**

Please print or type

First name and initial (If joint return, use first names and middle initials of both): Samuel and Phyllis
Last name: Ruby
Your social security number: 322 12 7997
Home address (Number and street or rural route): 6123 N. Hoyne
Your occupation: Self-employed
City, town or post office, and State: Chicago Illinois
ZIP code: 60645
Spouse's social security number: JFK Act 5 (g)(2)(D)
Enter below name and address used on your return for 1967 (if same as above, write "Same"). If none filed, give reason. If changing from separate to joint or joint to separate returns, enter 1967 names and addresses.
Same
Spouse's occupation: Housewife
Your present employer and address: Self-employed

Your Filing Status—check only one:

1a ☐ 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	☒	☐	☐	Enter number of boxes checked ▶ 2
2b Spouse	☒	☐	☐	

3a First names of your dependent children who lived with you: Fred, Brian, Elisa, Thomas — Enter number ▶ 4
3b Number of other dependents (from page 2, Part I, line 3)
4 Total exemptions claimed ▶ 6

Please attach Copy B of Form W-2 here

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	7,250	00
	6 Other income (from page 2, Part II, line 8)	6	5,869	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. Enter tax on line 12a.	10		
Figure tax using tax rate schedules	11a If you itemize deductions, enter total from page 2, Part IV, line 17. If you do not itemize deductions, and line 9 is $5,000 or more enter the larger of: (1) 10 percent of line 9; OR (2) $200 ($100 if married and filing separate return) plus $100 for each exemption claimed on line 4, above. Deduction under (1) or (2) limited to $1,000 ($500 if married and filing separately).	11a	740	26
	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
Your Tax, Credits, and Payments	12a Tax (Check if from: Tax Table ☐, Tax Rate Schedule ☒, Sch. D ☐, or Sch. G ☐)	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	57
	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: 1,562 00			
	18 Excess F.I.C.A. tax withheld (two or more employers—see page 5 of instr.) — 18			
	19 ☐ Nonhighway Federal gasoline tax—Form 4136, ☐ Reg. Inv.—Form 2439 — 19			
	20 1968 Estimated tax payments (include 1967 overpayment allowed as a credit) — 20			
	Make check or money order payable to Internal Revenue Service.			
	21 Total (add lines 17, 18, 19, and 20)	21	1,562	00
Balance Due or Refund	22 If payments (line 21) are less than tax (line 16), enter Balance Due. Pay in full with this return	22	379	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: ☐ U.S. Savings Bonds, with excess refunded or ☐ Refund only	25		

Please attach Check or Money Order 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 here ▶ Your signature — Date
Spouse's signature (If filing jointly, BOTH must sign even if only one had income)
▶ Signature of preparer other than taxpayer — Date
Address

659—16—60159-1

Part II Exemptions Complete only for dependents claimed on line 3b, page 1

(a) NAME (If more space is needed attach schedule)	(b) Relationship	(c) Months lived in your home. If born or died during year write "B" or "D"	(d) Did dependent have income of $600 or more?	(e) Amount YOU furnished for dependent's support, if 100% write "ALL"	(f) Amount furnished by OTHERS including dependent.
1				$	$
2					

3 Total number of dependents listed above. Enter here and on page 1, line 3b . . . . . ▷

Part III Income from sources other than wages, etc.

1a Gross dividends and other distributions on stock (list payers and amounts—write (H), (W), (J), for stock held by husband, wife, or jointly)

Sun Elect 20.00 Neu Ind. 15.00
Coburn 52.50 Massey Ferg. 41.58
Atlas 20.00 Eastern Air 12.58
Diversified Metals 6.00

All (H)

Total line 1a . . . . . ▷ 167 58

1b Exclusion (see instructions). 100 00

1c Capital gain distributions (see page 5 of instructions).

1d Nontaxable distributions (see page 5 of instructions).

1e Total (add lines 1b, 1c, and 1d) 100 00

1f Taxable dividends (line 1a less line 1e—not less than zero) . . . . . ▷ 67 58

Interest (list payers and amounts below)

Earnings from savings and loan assoc. and credit unions.

Other interest (on bank deposits, bonds, tax refunds, etc.)

Devon Bank 15.60

2 Total interest income . . . . . ▷ 15 60

3 Pensions and annuities, rents and royalties, partnerships, estates or trusts, etc. (attach Sch. B) .

4 Business income or loss (attach Schedule C) . .

5 Sale or exchange of property (attach Schedule D) . 5,036 22

6 Farm income or loss (attach Schedule F) . . .

Miscellaneous income (state nature and source)

Business Loan
Oliver J. Isenberg 750.00

7 Total miscellaneous income . . . . ▷ 750 00

8 TOTAL (add lines 1f, 2, 3, 4, 5, 6, and 7). Enter here and on page 1, line 6 . . . ▷ 5869 40

Part IV 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)~~ See Schedule 716 83

4 Payments by self-employed persons to retirement plans, etc. (attach Form 2950SE) .

5 TOTAL ADJUSTMENTS (lines 1 through 4). Enter here and on page 1, line 8 . . ▷ 716 83

Part V Itemized deductions—Use only if you do not use tax table or standard deduction.

Medical and dental expense (not compensated by insurance or otherwise)—Attach itemized list.

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

2 Total cost of medicine and drugs . . .

3 Enter 1% of line 9, page 1 . . . . .

4 Subtract line 3 from line 2 (not less than zero)

5 Other medical, dental expenses (include balance of insurance premiums for medical care not deductible on line 1) . . .

6 Total (add lines 4 and 5) . . . . . .

7 Enter 3% of line 9, page 1 . . . . .

8 Subtract line 7 from line 6 (not less than zero) .

9 Total (add lines 1 and 8) . . . . . ▷

Contributions.—Cash—including checks, money orders, etc. (itemize)

10 Total cash contributions . . . . .

11 Other than cash (see instructions for required statement). Enter total of such items here .

12 Carryover from prior years (see page 7 of instr.)

13 Total contributions (add lines 10, 11, and 12—see instructions for limitation) ▷

Taxes.—Real estate . . . . . .

State and local gasoline . . . . .

General sales (see page 15 of instructions) .

State and local income . . . . . .

Personal property . . . . . .

14 Total taxes . . . . . ▷

Interest expense.—Home Mortgage . . .

Installment purchases . . . . . .

Other (itemize)

15 Total interest expense . . . . . ▷

Miscellaneous deductions.—(see page 8 of instructions)

16 Total miscellaneous . . . . . ▷

17 TOTAL DEDUCTIONS (add lines 9, 13, 14, 15, and 16). Enter here and on page 1, line 11a. ▷

Part VI Credits

1 Retirement income credit (Schedule B) .

2 Investment credit (Form 3468) 11 55

3 Foreign tax credit (Form 1116) . . . .

4 TOTAL CREDITS (for page 1, line 13) . ▷ 11 55

EXPENSE ACCOUNTS—If you had an expense allowance or charged expenses to your employer, check here ☐ and see page 6 of instructions.

☆☆☆☆ U.S. GOVERNMENT PRINTING OFFICE : 1968—O—290-001

680—16—60150-1

NWL68261 DocId:32245535 Page 163

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 Travelled	6000		
Less Personal	4500		
Business	1500		
at 10¢			150.00
Telephone			96.00
Rent - Use of 1/4 of room			72.00
Desk and Book Case $165.00 at 10 years			16.50
Total Expenses			$ 716.83

(Adjustments to Income)

PREPARED BY.....
DATE.....
CHECKED:
FOOTINGS BY.....
EXTENSIONS BY.....
SENIOR.....

Samuel and Phyllis Ruby
6123 N. Hoyne
Chicago, Illinois

To be attached to and made a part of U.S. Individual Income Tax Form 1040, 1968

Part III

The below listed expenses are in connection with my Schedule D.

Interest paid on margin accounts.

to:			
	Mc Donald	13107	
	E.F. Hutton	1538	
	Rothschild	2884	
	Bache	7929	
	Total Interest		25458
Book, Periodiak and Services			1275
Auto			
	Miles Travelled	6000	
	Less Persona	4500	
	Business	1500	
	at 10¢		150.00
Telephone			960
Rent - Use of 1/4 of room			7200
Desk and Book Case $165.00 at 10 years			165.00
	Total Expenses (Adjustments To Income)		$ 34683

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 . . . . 5,036.22

Long-term capital gains and losses—assets held more than 6 months (12 months or more for certain livestock)

5 Enter gain from Part II, line 3 . . . .

Total long-term gross sales price . .

6a Enter your share of net long-term gain (or loss) from partnerships and fiduciaries . . . .
6b Enter your share of net long-term gain from small business corporations (Subchapter S) . . . .
7 Enter unused long-term capital loss carryover from preceding taxable years (attach statement) . . . .
8 Capital gain dividends (see Form 1040 Instructions, page 5) . . . .
9 Net long-term gain (or loss) from lines 5, 6a, 6b, 7, and 8 . . . .
10 Combine the amounts shown on lines 4 and 9, and enter the net gain (or loss) here 5,036.22
11 If line 10 shows a GAIN—Enter 50% of line 9 or 50% of line 10, whichever is smaller. (Enter zero if there is a loss or no entry on line 9.) (See reverse side for computation of alternative tax.) . . . .
12 Subtract line 11 from line 10. Enter here and in Part IV, line 1, on reverse side 5,036.22
13 If line 10 shows a LOSS—Enter here and in Part IV, line 1, the smallest of the following: (a) the amount on line 10; (b) the amount on Form 1040, page 1, line 11b, computed without regard to capital gains or losses; or (c) $1,000 . . .

Part II—GAIN FROM DISPOSITION OF DEPRECIABLE PROPERTY UNDER SECTIONS 1245 AND 1250—assets held more than 6 months (see instructions for definitions)

D

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: f-1. Prior to January 1, 1962 — OR — Prior to January 1, 1964	f-2. After December 31, 1961 — OR — After December 31, 1963	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)

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 . .

Form **1040** **U.S. Individual Income Tax Return** U.S. Treasury Department, Internal Revenue Service for the year January 1–December 31, 1967, or other taxable year beginning ....., 1967, ending ....., 19..... **1967**

COPY

Please print or type

First name and initial (if joint return, use first names and middle initials of both)	Last name	Your social security number
Samuel and Phyllis	Ruby	322 12 7997

Home address (Number and street or rural route): 6123 N. Hoyne

Your occupation: Engineer

City, town or post office, and State: Chicago, Illinois

ZIP code

JFK Act 5 (g)(2)(D)

Enter below name and address used on your return for 1966 (if same as above, write "Same"). If none filed, give reason. If changing from separate to joint or joint to separate returns, enter 1966 names and addresses. Same

Spouse's occupation: Housewife

Your present employer and address: Stanley-Oliver Mfg Co., Chicago, Illinois

Spouse's present employer and address, if joint return

Your Filing Status—check only one:

1a ☐ 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 . . .	☒	☐	☐	Enter number of boxes checked ▶ 2
2b Spouse . . .	☒	☐	☐	

3a First names of your dependent children who lived with you: Fred, Brian, Elisa, Thomas — Enter number ▶ 4

3b Number of other dependents (from page 2, Part I, line 3)

4 Total exemptions claimed . . . . . ▶ 6

Please attach Copy B of Form W-2 here

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	6,750 00
	6	Other income (from page 2, Part II, line 8)	6	(3 36)
	7	Total (add lines 5 and 6)	7	6,746 64
	8	Adjustments to income (from page 2, Part III, line 5)	8	
	9	Total income (subtract line 8 from line 7)	9	6,746 64
Find tax from table —OR—	10	If you do not itemize deductions and line 9 is less than $5,000, find your tax from tables in instructions. Do not use lines 11a, b, c, or d. Enter tax on line 12.	10	
Figure tax using tax rate schedules	11a	If you itemize deductions, enter total from page 2, Part IV, line 17. If you do not itemize deductions, and line 9 is $5,000 or more enter the larger of: (1) 10 percent of line 9; OR (2) $200 ($100 if married and filing separate return) plus $100 for each exemption claimed on line 4, above. Deduction under (1) or (2) limited to $1,000 ($500 if married and filing separately).	11a	1,186 28
	11b	Subtract line 11a from line 9	11b	5,560 36
	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 12.	11d	1,960 36
Your Tax, Credits, and Payments	12	Tax (from either Tax Table, see line 10, or Tax Rate Schedule, see lines 11a–11d)	12	288 05
	13	Total credits (from page 2, Part V, line 4)	13	
	14a	Income tax (subtract line 13 from line 12)	14a	288 05
	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	288 05
	17	Total Federal income tax withheld (attach Forms W-2) — 17: 349 60		
	18	Excess F.I.C.A. tax withheld (two or more employers—see page 5 of instr.) — 18:		
	19	☐ Nonhighway Federal gasoline tax—Form 4136, ☐ Reg. Inv.—Form 2439 — 19:		
	20	1967 Estimated tax payments (include 1966 overpayment allowed as a credit) — 20:		
	21	Total (add lines 17, 18, 19, and 20)	21	349 60
Balance Due or Refund	22	If payments (line 21) are less than tax (line 16), enter Balance Due. Pay in full with this return	22	
	23	If payments (line 21) are larger than tax (line 16), enter Overpayment	23	61 55
	24	Amount of line 23 you wish credited to 1968 Estimated Tax	24	
	25	Subtract line 24 from 23. Apply to: ☐ U.S. Savings Bonds, with excess refunded or ☒ Refund only	25	61 55

Please attach Check or Money Order 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 here ▶ Your signature — Date

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

▶ Signature of preparer other than taxpayer — Date 3/21/68

Address: 9744 W. Kinloch Skokie Ill

659—16—79828-1

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. Hoyne, Chicago, Illinois

Part I—CAPITAL ASSETS—Short-term capital gains and losses—assets held not more than 6 months

a. Kind of property. Indicate security, real estate, or other (Specify)	b. Description (Examples: 100 sh. of "Z" Co., 2 story brick, etc.)	c. How acquired. Enter letter symbol (See instr.)	d. Date acquired (mo., day, yr.)	e. Date sold (mo., day, yr.)	f. Gross sales price	g. Depreciation allowed (or allowable) since acquisition	h. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	i. Gain or loss (f plus g less h)
1								
Stock	Zero Mfg	A	9-29-67	10-16-67	3,935.92	-	4483.26	(547.34)
Stock	Pike Corp	A	9-27-67	10-16-67	2,600.25	-	2,694.81	(94.56)

2 Enter your share of net short-term gain (or loss) from partnerships and fiduciaries . . . .
3 Enter unused short-term capital loss carryover from preceding taxable years (attach statement) . . . .
4 Net short-term gain (or loss) from lines 1, 2, and 3 . . . . (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	2-65	9-67	5538.52		5,504.07	34.44
Stock	AMF	A	6-63	9-67	2,269.95		1,873.50	396.45
Stock	Jupiter	A	4-63	10-67	559.73		537.25	22.48

Total long-term gross sales price . .

6 Enter the full amount of your share of net long-term gain (or loss) from partnerships and fiduciaries . . . .
7 Enter unused long-term capital loss carryover from preceding taxable years (attach statement) . . . .
8 Capital gain dividends (see Form 1040 Instructions, page 6) . . . .
9 Net long-term gain (or loss) from lines 5, 6, 7, and 8 . . . . 453.42
10 Combine the amounts shown on lines 4 and 9, and enter the net gain (or loss) here . . . . (188.48)
11 If line 10 shows a GAIN—Enter 50% of line 9 or 50% of line 10, whichever is smaller. (Enter zero if there is a loss or no entry on line 9.) (See reverse side for computation of alternative tax.) . . . .
12 Subtract line 11 from line 10. Enter here and in Part IV, line 1, on reverse side . . . .
13 If line 10 shows a LOSS—Enter here and in Part IV, line 1, the smallest of the following: (a) the amount on line 10; (b) the amount on page 1, line 11b, Form 1040, computed without regard to capital gains and losses; or (c) $1,000 . . . (188.48)

Part II—GAIN FROM DISPOSITION OF DEPRECIABLE PROPERTY UNDER SECTIONS 1245 AND 1250—assets held more than 6 months (see instructions for definitions)

D

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) (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 . .

16—79725-1

Part II Exemptions Complete only for dependents claimed on line 3b, page 1

(a) NAME (If more space is needed attach schedule)	(b) Relationship	(c) Months lived in your home. If born or died during year write "B" or "D"	(d) Did dependent have income of $600 or more?	(e) Amount YOU furnished for dependent's support. If 100% write "ALL"	(f) Amount furnished by OTHERS including dependent
1				$	$
2					

3 Total number of dependents listed above. Enter here and on page 1, line 3b ▶

Part III Income from sources other than wages, etc.

1a Gross dividends and other distributions on stock (list payers and amounts—write (H), (W), (J), for stock held by husband, wife, or jointly)

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) 100 00

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 Natl. 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) (188 48)

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 ▶ (3 36)

Part IV 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 V 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 114 72

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) 686 72

6 Total (add lines 4 and 5) 686 72

7 Enter 3% of line 9, page 1 202 41

8 Subtract line 7 from line 6 (not less than zero) 484 31

9 Total (add lines 1 and 8) ▶ 599 03

Contributions.—Cash—including checks, money orders, etc. (itemize)

Miss. Charities 25.00
J.H. 16.00
U.S.Y 20.00

10 Total cash contributions

11 Other than cash (see instructions for required statement). Enter total of such items here

12 Carryover from prior years (see page 8 of instr.)

13 Total contributions (add lines 10, 11, and 12—see instructions for limitation) ▶ 61 00

Taxes.—Real estate

State and local gasoline 40 00

General sales (see page 15 of Instructions) 175 00

State and local income

Personal property

14 Total taxes ▶ 215 00

Interest expense.—Home Mortgage

Other (itemize)

Reynolds 210.87
Freehling 4.38
Misc. 39.00

15 Total interest expense ▶ 254 25

Miscellaneous deductions.—(see page 9 of instructions)

Work Tools 57.00

16 Total miscellaneous ▶ 57 00

17 TOTAL DEDUCTIONS (add lines 9, 13, 14, 15, and 16). Enter here and on page 1, line 11a. ▶ 1,186 28

Part VI 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.

☆ U.S. GOVERNMENT PRINTING OFFICE: 1967—O-260-001 650—16—79223-1

NW 68261 DocId:32245535 Page 169

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[1] paid subject to withholding in 1967	Other compensation[2] paid in 1967	F.I.C.A. employee tax withheld[3]	Total F.I.C.A. wages[4] paid in 1967
349.60	6,750.00		290.40	6,600.00

Type or print EMPLOYEE'S social security number 322 12 7997

Samuel D. Ruby
6123 N. Hoyne Ave.
Chicago, Ill. 60645

Type or print EMPLOYEE'S name and address (including ZIP code) above.

[1] Includes tips reported by employee. This amount is before payroll deductions or "sick pay" exclusion.

[2] Add this item to wages in figuring the amount to be reported as wages and salaries on your income tax return.

[3] 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.

[4] 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.

Uncollected Employee Tax on Tips . . . . $.....

FORM W-2—U.S. Treasury Department, Internal Revenue Service

16—79067-1

JFK ASSASSINATION COLLECTION
IDENTIFICATION FORM

Agency: HSCA
Record Number: 73100093

Record Series: NUMBERED FILES

Agency File Number: 004876

Originator: ~~Citizen~~ Ruby, Samuel

From: Ruby, Samuel ..... R

To: ..... R

Title: ..... R

Date: 1-24-78

Pages: 169

Subjects:

1. Ruby, Sam ..... R
2. ~~Income Tax - Returns~~ ..... R
3. Ruby, Jack, Background Associates and Relatives ..... R
4. ..... R
5. ..... R
6. ..... R

Document Type : Other Textual

Classification: U C S T

Restrictions: Open 1A 1B 1C 2 3 4 5 D

Current Status: O P X

Date of Last Review: / /93

Opening Criteria:

Comments: w/ cover letter

Box #: 102 Folder Title:

Reference copy, JFK Collection: HSCA (RG 233)

RESIDENT **540**

INDIVIDUAL CALIFORNIA INCOME TAX

TAXABLE YEAR **1976**

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

Check One: ☑ Calendar Year ☐ Fiscal Year Ending _____ 1977

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

FOR PRIVACY NOTIFICATION SEE PAGE 2 OF INSTRUCTIONS
Your Social Security Number: [redacted]
Spouse's Social Security Number: [redacted]

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

OCCUPATION: Yours S/E; 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__)

EXEMPTION CREDITS

6	Personal { If line 1 or 3 checked, enter $25 / If line 2, 4 or 5 checked, enter $50 }	6	50 00
7	Dependents — Do not list the person who qualifies you as head of household. ELISA THOMAS. Total Number 2 × $8	7	16 00
8	Blind (see 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	66 00

10	Wages, salaries, tips and other employee compensation { Attach copy 2 of Form(s) W-2 to face of this return. If unavailable, see instructions, Page 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 48)	13	2546
14	Total (add lines 10, 11, 12 and 13)	14	7741
15	Adjustments to income (from line 55)	15	0
16	Adjusted gross income (subtract line 15 from line 14)	16	7741

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

17	Deductions: Itemized (from line 63) OR STANDARD ($1,000 if line 1 or 3 checked—$2,000 if line 2, 4 or 5 checked)	17	5686
18	Taxable income (subtract line 17 from line 16) Compute tax from Tax Rate Schedule—Enter tax on line 19	18	2055
19	Tax from (check one) ☐ Tax Table ☒ Tax Rate Schedule ☐ Income Averaging Schedule (G or G-1)	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	
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	
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	6
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	
29	Excess California SDI tax withheld (see instructions)	29	
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 →	31	-0-
32	If line 25 is smaller than line 30, enter amount OVERPAID	32	-0-
33	Amount of line 32 to be REFUNDED TO YOU. Allow at least six weeks. Mail return to: FRANCHISE TAX BOARD, P.O. BOX 13-540, SACRAMENTO, CA 95813 →	33	-0-
34	Amount of line 32 to be credited on your 1977 ESTIMATED TAX	34	

Do not write in these spaces: P E M A R

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

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

SIGN ▶ Your signature _____ Date _____ ▶ Preparer's signature (other than taxpayer) [redacted] Date _____

▲ ATTACH COPY 2 OF FORM W-2 HERE ▲

Write social security number on check or money order. ATTACH HERE

NW 68261 DocId:32245535 Page 172

Reference copy, JFK Collection: HSCA (RG 233)

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

35 Did you, on March 1, 1976, live in rented property which was your principal residence? ☐ Yes ☑ No If no, you may not claim this credit

36 Was the property you rented exempt from property tax? ☐ Yes ☐ No If yes, you may not claim this credit

37 Did you live with any other person who claimed you as a dependent for income tax purposes? ☐ Yes ☐ No If yes, you may not claim this credit

38 Did you or your spouse claim the homeowners' property tax exemption or receive public assistance? ☐ Yes ☐ No If yes, see page 3 of instructions

PART II – Other Income

39 Business income (or loss) (attach Schedule C(540))	39	3546
40 Net gain (or loss) from sale or exchange of capital assets (attach Schedule D(540))	40	(1000)
41 Net gain (or loss) from supplemental schedule of gains and losses (attach Schedule D-1(540))	41	
42 Pensions and annuities	42	
43 Rents and royalties — 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	2546

PART III – Adjustments to Income

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

PART IV – Itemized Deductions

Attach Schedule A(540) and enter sub-totals on lines 56 thru 62, below

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

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

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

PART VI – Other Taxes

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

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

NW 68261 DocId:32245535 Page 173

Reference copy, JFK Collection: HSCA (RG 233)

SCHEDULE A FORM 540

CALIFORNIA

ITEMIZED DEDUCTIONS

Attach to Form 540

TAXABLE 1976 YEAR

Name as shown on Form 540: Sgt Ruby

Social Security Number: [redacted]

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) — 1178

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

22. Other than cash.—See instructions for required statement
23. Carryover from 1974 & subsequent years – See instructions
24. Total— (Add lines 21a thru 23. Maximum deduction may not exceed 20% of adjusted gross income. Enter here and on Form 540, line 59) — 100

Casualty or Theft Loss(es)

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

25. Loss before insurance reimbursement
26. Insurance reimbursement
27. Subtract line 26 from line 25, Enter difference (If less than zero, enter zero)
28. Enter $100 or amount on line 27, whichever is smaller
29. Casualty or theft loss (subtract line 28 from line 27. Enter here and on Form 540, line 60) — 0

Miscellaneous Deductions

30. Alimony paid to:
31. Employment Education Expense
32. Union dues
    Other (itemize)
33. Total (Add lines 30 through 32. Enter here and on Form 540, line 61) — 0

Child Care and Adoption Expense

34. Child care expenses – Attach Form 3805X
35. Total adoption expense
    Less 3% of line 16, Form 540
36. Net adoption expenses – See instructions for maximum limitations
37. Total child care and adoption expenses (add lines 34 and 36. Enter here and on Form 540, line 62) — 0

NW 68261 DocId:32245535 Page 174

Reference copy, JFK Collection: HSCA (RG 233)

SCHEDULE B
FORM 540

CALIFORNIA
DIVIDEND AND INTEREST INCOME
Attach to Form 540

TAXABLE 1976 YEAR

Name as shown on Form 540: S+P Ruby

Social Security Number: [redacted]

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

PART II—INTEREST INCOME

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

Interest on the following obligations is exempt from tax:

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

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

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

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

Interest income—List payers and amounts	
NOTE ON WOODLEY BISTRO	4959
UAL	17
TRANSWORLD	11
✓ ✓	191
WORLD	17
Total Interest Income. Enter here and on line 12, Form 540	5195

Reference copy, JFK Collection: HSCA (RG 233)

SCHEDULE C
FORM 540

CALIFORNIA

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

TAXABLE YEAR 1976

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: [redacted]

Name and Address of Business: DOODLEY BISTRO COFFEE SHOP, 16055 VENTURA BLVD ENCINO CA.

B. Federal Employer I.D. No.: 95-2651578

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

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

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

Method of inventory valuation ► COST

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	SCH	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
			SCH			106

Schedule C-2 Explanation of Lines 6, 14, 16, and 26.

LINE NO.	EXPLANATION	AMOUNT	LINE NO.	EXPLANATION	AMOUNT

Reference copy, JFK Collection: HSCA (RG 233)

SCHEDULE D
FORM 540

CALIFORNIA

TAXABLE 1976 YEAR

CAPITAL GAINS AND LOSSES

Attach to Form 540 or 540NR

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

Name as shown on Form 540 or 540NR: S & P Ruby

Social Security Number: [redacted]

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.					

2. Enter gain (or loss), if applicable, from line 17, Schedule D-1 (540) (attach copy) . . . . . .
3. Enter your share of net gain or loss from partnerships and fiduciaries . . . . . .
4. Net gain or loss, combine lines 1, 2 and 3 . . . . . .

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

5. INSTALLMENT SALE					5355

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

PART III—Assets Held More Than Five Years

9.					

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

PART IV—Summary of Capital Gains and Losses

13. Enter amount from line 4	-0-	
14. Enter 65% of the amount on line 8	3481	
15. Enter 50% of the amount on line 12	-0-	
16. Enter unused capital loss carryover from preceding taxable years (attach computation) 1975	(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)

NW 68261 DocId:32245535 Page 177

Reference copy, JFK Collection: HSCA (RG 233)

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 One: [X] Calendar Year [ ] Fiscal Year Ending _____ 1976

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

FOR FEDERAL PRIVACY ACT NOTIFICATION SEE PAGE 2 OF INSTRUCTIONS
Your Social Security Number: [redacted]
Spouse's Social Security Number:
JFK Act 5 (g)(2)(D)
OCCUPATION: Yours S/E; Spouse's S/E

FILING STATUS—Check Only One:

1 [ ] Single
2 [X] 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; If line 2, 4 or 5 checked, enter $50) — 6: 50.00
7 Dependents — Do not list yourself, your spouse or the person who qualifies you as head of household. Enter name and relationship.
ELISA THOMAS
Total Number 2 × $8 — 7: 16.00
8 Blind (refer to instructions) Number of blind exemptions ▶ ____ × $8 — 8: 00
9 Total exemption credits (add lines 6, 7 and 8) Enter here and on line 20 — 9: 66.00

ATTACH COPY 2 OF FORM W-2 HERE

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)	10: -0-
11	Dividends—before federal exclusion. Enter total (if over $400, complete and attach Schedule B(540))	11: 17
12	Interest. Enter total (if over $400, complete and attach Schedule B(540))	12: 95
13	Income other than wages, dividends and interest (from line 48)	13: 8872
14	Total (add lines 10, 11, 12 and 13)	14: 8984
15	Adjustments to income (from line 55)	15:
16	Adjusted gross income (subtract line 15 from line 14)	
	• If line 1 or 3 is checked and line 16 is $4,000 or less, enter zero tax on line 23. • If line 2, 4, or 5 is checked and line 16 is $8,000 or less, enter zero tax on line 23. (Do not complete lines 17 thru 22)	16: 8984
	• 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)	17: 5735
18	Taxable income (subtract line 17 from line 16) Compute tax from Tax Rate Schedule—Enter tax on line 19	18: 3249
19	Tax from (check one) Tax Table [ ] Tax Rate Schedule [X] Income Averaging Schedule (G or G-1) [ ]	19: 32
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 65)	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 W-2 or W-2P to face of this return)	26:
27	Renter's credit—if you lived in rented property on March 1, 1975, complete Part 1 on page 2	27:
28	1975 California estimated tax payments	28:
29	Excess California SDI tax withheld (attach Form DE 1964 to face of this return)	29:
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 — PAY IN FULL	31: -0-
32	If line 25 is smaller than line 30, enter amount OVERPAID	32:
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:
34	Amount of line 32 to be credited on your 1976 ESTIMATED TAX	34: ESTIMATED TAX

Do not write in these spaces: P E M A R

ATTACH FORM DE 1964 HERE

Write social security number 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 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 joint return — Date
Preparer's signature (other than taxpayer) — Date [redacted]
Address and Tax Preparer's Identification Number

NW 68261 DocId:32245535 Page 178

Reference copy, JFK Collection: HSCA (RG 233)

SCHEDULE A FORM 540

CALIFORNIA

ITEMIZED DEDUCTIONS

Attach to Form 540

TAXABLE 1975 YEAR

Name as shown on Form 540: SAMUEL & PHYLLIS RUBY

Social Security Number: [redacted]

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

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

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

1. One half (but not more than $150) of insurance premiums for medical care
2. Medicine and drugs
3. Enter 1% of line 16, Form 540
4. Subtract line 3 from line 2. Enter difference (if less than zero, enter zero)
5. Enter balance of insurance premiums for medical care not entered on line 1
6. Other medical and dental expenses:
   (a) Doctors, dentists, nurses, etc.
   (b) Hospitals
   (c) Other (itemize)
7. **Total**—(Add lines 4, 5, 6a, b, and c)
8. Enter 3% of line 16, Form 540
9. Subtract line 8 from line 7. Enter difference (if less than zero, enter zero)
10. **Total**—(Add lines 1 and 9. Enter here and on Form 540, line 56) SCH — 1509

Child Adoption Expense

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

Taxes

14. Real estate
15. State and local gasoline
16. General Sales
17. Auto license—Excess of registration and weight fees (see instructions)
18. Personal property (Boat and Aircraft)
19. Other (itemize) SCH
20. **Total taxes**—(Add lines 14 thru 19. Enter here and on Form 540, line 58) — 1207

Interest Expense

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

Contributions

24. Cash contributions for which you have receipts, canceled checks, etc.
25. Other cash contributions. List donees and amounts SCH
26. Other than cash.—See instructions for required statement
27. Carryover from 1974—See instructions
28. **Total**—(Add lines 24, 25, 26, and 27. Maximum deduction may not exceed **20%** of adjusted gross income. Enter here and on Form 540, line 60) — 150

Miscellaneous Deductions

Casualty or Theft 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)

NW 68261 DocId:32245535 Page 179

Reference copy, JFK Collection: HSCA (RG 233)

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: SAMUEL & PHYLLIS RUBY

Social Security Number: [redacted]

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

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 SCH		2559

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

NW 68261 DocId:32245535 Page 180

Reference copy, JFK Collection: HSCA (RG 233)

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: SAMUEL & PHYLLIS RUBY

Social Security Number: [redacted]

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. 1974 LOSS CARRYOVER (20,360) USED 1974 1000 -					

2. Enter gain (or loss), if applicable, from line 18, Schedule D-1 (540) (attach copy)
3. Enter your share of net gain or loss from partnerships and fiduciaries
4. Net gain or loss, combine lines 1, 2 and 3

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

5.					

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

PART III—Assets Held More Than Five Years

9.					

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

PART IV—Summary of Capital Gains and Losses

13. Enter amount from line 4		
14. Enter 65% of the amount on line 8	3318	
15. Enter 50% of the amount on line 12		
16. Enter unused capital loss carryover from preceding taxable years (attach computation)	(19360)	
17. Combine the amounts shown on lines 13, 14, 15 and 16		(16042)
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 if a husband or wife filing a separate return)		(1000)

NW 68261 DocId:32245535 Page 181

Reference copy, JFK Collection: HSCA (RG 233)

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 & PHYLLIS RUBY

Identifying number as shown on return: [redacted] 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) WOOPLEY 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)	Property (C)	Property (D)
2. Gross sales price				
3. Cost or other basis and expense of sale				
4. Depreciation allowed (or allowable)	INSTALLMENT			
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)	SALE			
(b) Line 6 or line 7(a), whichever is smaller				
8. If Section 18212-18 property:				
(a) Enter additional depreciation after 12-31-63 and before 1-1-71				
(b) Enter additional depreciation after 12-31-70				
(c) Enter line 6 or line 8(b), whichever is smaller				
(d) Line 8(c) times applicable percentage (Instruction D-4)				
(e) Enter excess, if any, of line 6 over line 8(b)				
(f) Enter line 8(a) or line 8(e), whichever is smaller				
(g) Line 8(f) times applicable percentage (Instruction D-4)				
(h) Add line 8(d) and line 8(g)				
9. If Section 18220 property:				
(a) If farm land, enter soil and water conservation expenses for current year and four preceding years				
(b) If farm property, other than land, subtract line 7(b) from line 6; OR, if farm land, enter line 6 or line 9(a), whichever is smaller (see Instruction D-5)				
(c) Excess deductions account (see Instruction D-5)				
(d) Enter line 9(b) or line 9(c), whichever is smaller				
10. If Section 18219 property:				
(a) Soil and water conservation expenses made after 12-31-69				
(b) Enter amount from line 9(d), if any; otherwise, enter a zero				
(c) Enter excess, if any, of line 10(a) over 10(b)				
(d) Line 10(c) times applicable percentage (Instruction D-5)				
(e) Line 6 less line 10(b)				
(f) Enter smaller of line 10(d) or line 10(e)				

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

11. Enter amounts from line 6	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.

NW 68261 DocId:32245535 Page 182

Reference copy, JFK Collection: HSCA (RG 233)

NAME SAMUEL & PHYLLIS RUBY CALENDAR YEAR 19 75

ADDRESS [redacted] SOC. SEC. NO.

DEDUCTION SCHEDULE

MEDICAL	STATE	FEDERAL
2 MEDICINE/DRUGS		
3 LESS 1% A.G.I. (Line 18 - 1040)		
4 NET MED/DRUGS		
5 H & A INS. (½ + EXCESS)		682
6a DR.		
DR.		
DR.		
DR.		877
DR.		
DR.		
DR.		
DR.		
6b HOSPITAL		
PROSTHETIC APPLIANCES		
HEARING AID		
6c AMBULANCE		
LABORATORIES		
TRAVEL FOR MED. 1000		70
MEDICARE INS.		
GLASSES		
7 MEDICAL EXPENSES	1629	1629
LESS REIMBURSED BY INS.		
8 LESS 3% ADJ. GROSS INC.	270	258
9	1359	1371
1 + ½ (TO $150) OF H & A INS.	150	150
10 TOTAL MEDICAL DED. ▶	1509	1521
TAXES		
11 STATE & LOCAL INCOME	—0—	~~0~~
12 REAL ESTATE		932
13 STATE & LOCAL GASOLINE		48
14 GENERAL SALES TAX		205
15a PERSONAL PROPERTY		
15b PERSONAL PROPERTY AUTO		22
16 SALES TAX AUTO		—0—
17 TOTAL TAXES ▶	1207	1207
INTEREST (TO WHOM PAID)		
18 MORTGAGE		2514
19 INSTALLMENT LOANS MISC		50
TRANSWORLD		186
SBA		7
FEDCO		100
20 TOTAL INTEREST ▶	2857	2857

CONTRIBUTIONS	STATE	FEDERAL
21a CASH CONTRIBUTIONS		
21b PARTNERSHIP SHARE		
GIRL/BOY SCOUTS		
HEART FUND/CANCER FUND		
RED CROSS/UNITED FUND		150
XMAS & EASTER SEALS		
MISC. ORGANIZED CHARITIES		
CHURCHES		
22 OTHER THAN CASH		
23 CARRY OVER FROM PRIOR YRS.		
24 TOTAL CONTRIBUTIONS ▶	150	150
CASUALTY OR THEFT (LOSS(ES)		
25 LOSS BEFORE ADJUSTMENT		
26 INSURANCE REIMBURSEMENT		
27		
28 ($100 LIMITATION PER CAS.)		
29 TOT. CAS. OR THEFT LOSS ▶		
MISCELLANEOUS DEDUCTIONS		
30 ALIMONY		
31 UNION/PROFESSIONAL DUES		
32 CHILD & DEP. CARE (Form 2441)		
33 INCOME TAX PREPARATION		
UNIFORMS/PROTEC. CLOTHING		
SMALL TOOLS AND SUPPLIES		
LAUNDRY AND CLEANING		
AUTO USE/DAMAGE		
INVEST. COUNSEL & PUBS. (Sched		
EMPLOYMENT AGENCY FEES		
SAFE DEPOSIT BOX		
TEL. REQ. IN BUSINESS		
POLITICAL CONTRIBUTIONS		
34 TOTAL MISC. DED. ▶		

SUMMARY OF ITEMIZED DED.	STATE	FEDERAL
35 TOT. DEDUCTIBLE MEDICAL & DENTAL EXPENSES (FROM LINE 10)		
36 TOTAL TAXES (From LINE 17)		
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

Reference copy, JFK Collection: HSCA (RG 233)

NAME SAMUEL & PHYLLIS RUBY I.D. NO. OR SOC. SEC. NO. _____ CALENDAR YEAR 19 75

ADDRESS [redacted] FISCAL YEAR ENDING _____ 19____

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—	24831
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	444	
		16534
NET PROFIT OR (LOSS) FEDERAL RETURN		7559

NET PROFIT OR (LOSS) STATE RETURN - SEE DEPREC. SCHEDULE FOR DIFF. (H) 5159 (W) 2400

SCHEDULE OF DEPRECIATION

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

PROFESSIONAL STATIONERS INC FORM 104A
LOS ANGELES, CALIF.

SCHEDULE _____

Reference copy, JFK Collection: HSCA (RG 233)

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): SAMUEL & PHYLLIS
LAST NAME: 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

Your Social Security Number: [redacted]
Spouse's Social Security Number: [redacted]
OCCUPATION — Yours: S/E; Spouse's: S/E

FILING STATUS—Check Only One:

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

EXEMPTION CREDITS

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

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 19.**
- **If you itemize deductions OR line 16 is $10,000 or more, complete lines 17 and 18.**

17	**Deductions: Itemized** (from line 61) **OR Standard** ($1,000 if line 1 or 3 checked—$2,000 if line 2, 4 or 5 checked)	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 ☐ Tax Rate Schedule ☒ Income Averaging Schedule (G or G-1) ☐	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: —0—
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**	28
29	**Excess California SDI tax withheld** (attach Form DE 1964 to face of this return)	29
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** — **PAY IN FULL** →	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 ← 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 HERE ► Your signature — Date
► Spouse's signature if joint return — Date
► Preparer's signature (other than taxpayer) — Date
Address (and Zip code): 19717 VANOWEN STREET, VAN NUYS, CA. 91403 — Preparer's FEIN (or SSA) No.

ATTACH COPY 2 OF FORM W-2 HERE ▲ ▼
ATTACH HERE ▲
ATTACH FORM DE 1964 HERE
Write social security number on check or money order.

NW 68261 DocId:32245585 Page 185

Reference copy, JFK Collection: HSCA (RG 233)

SCHEDULE A FORM 540

CALIFORNIA

ITEMIZED DEDUCTIONS

Attach to Form 540

TAXABLE YEAR 1974

Name as shown on Form 540: SAMUEL & PHYLLIS RUBY

Social Security Number: [redacted]

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 adjusted gross income shown on Form 540.
4. Subtract line 3 from line 2. Enter difference (if line 3 is greater than line 2, enter zero)
5. Enter balance of insurance premiums for medical care not entered on line 1
6. Other medical and dental expenses:
   (a) Doctors, dentists, nurses, etc.
   (b) Hospitals
   (c) Other (itemize)

   SCH
7. **Total**—(Add lines 4, 5, 6a, b, and c)
8. Enter 3% of adjusted gross income shown on Form 540
9. Subtract line 8 from line 7. Enter difference (if line 8 is greater than line 7, enter zero)
10. **Total**—(Add lines 1 and 9. Enter here and on Form 540, page 2, line 55) ► 1386

Child Adoption Expense

11. Total expenses paid or incurred—Attach itemized list
12. Enter 3% of adjusted gross income shown on Form 540
13. Subtract line 12 from line 11—See instructions for maximum limitations. (Enter here and on Form 540, page 2, line 56) ► -0-

Taxes

14. Real estate
15. State and local gasoline
16. General sales
17. Auto license—Excess of registration and weight fees (see instructions)
18. Personal property
19. State disability insurance (SDI)—Employer private disability plans do not qualify
20. Other

    SCH
21. **Total taxes**—(Add lines 14 through 20. Enter here and on Form 540, page 2, line 57) ► 940

Interest Expense

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

    SCH
25. **Total**—(Add lines 22, 23 and 24. Enter here and on Form 540, page 2, line 58) ► 2992

Contributions

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

    SCH
28. Other than cash. — See instructions for required statement
29. **Total**—(Add lines 26, 27 and 28. Maximum deduction may not exceed **20%** of adjusted gross income. Enter here and on Form 540, page 2, line 59) ► 150

Miscellaneous Deductions

Casualty or Theft Loss(es)—See Instructions

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

30. Loss before insurance reimbursement
31. Insurance reimbursement
32. Subtract line 31 from line 30. Enter difference (if line 31 is greater than line 30, enter zero)
33. Enter $100 or amount on line 32, whichever is smaller
34. **Casualty or theft loss** (line 32 less line 33)
35. **Alimony paid**
36. **Child care**—See instructions
37. **Union dues**
38. **Employment education expense**—See instructions
39. **Other**—See instructions (itemize)
40. **Total**—Add lines 34, 35, 36, 37, 38 and 39. (Enter here and on Form 540, page 2, line 60) ►

NW 68361 DocId:32245535 Page 186

Reference copy, JFK Collection: HSCA (RG 233)

SCHEDULE C FORM 540

CALIFORNIA

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

TAXABLE YEAR 1974

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 & PHYLLIS RUBY

Social Security Number: [redacted]

A. Principal business activity (See Instructions for "Item A.") SERVICE; product SNACK BAR.
(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 16055 VENTURA BLVD - ENCINO CA 91316 (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)		
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) SCH		
	21 Net profit (or loss) (subtract line 20 from line 5). Enter here and on page 2, Form 540 or Form 540NR	9934	

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

22 Inventory at beginning of year (if different from last year's closing inventory, attach explanation)		
23 Purchases $ ____ Less cost of items withdrawn for personal use $ ____ 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		

Reference copy, JFK Collection: HSCA (RG 233)

SCHEDULE D FORM 540

CALIFORNIA

CAPITAL GAINS AND LOSSES

Attach to Form 540 or 540NR

TAXABLE YEAR 1974

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: [redacted]

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.					
LOAN TO SUMMIT EAGLE CORPORATION					(1000)
100 CHIEFTAIN DEVEL	11/21/73	6/10/74	653	1382	(729)
100 CHIEFTAIN DEVEL	11/21/73	6/19/74	678	1382	(704)

2. Enter gain (or loss), if applicable, from line 18, Schedule D-1 (540) (attach copy)
3. Enter your share of net gain or loss from partnerships and fiduciaries
4. Net gain or loss, combine lines 1, 2 and 3 (2433)

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

5.					
100 TESORO PET	5/22/72	2/16/74	1622	2847	(1225)
100 UNITROPE	5/15/72	9/19/74	358	1532	(1174)
100 RCA	2/22/73	4/23/74	1055	3062	(2007)

6. Enter gain (or loss), if applicable, from line 20, Schedule D-1 (540) (attach copy)
7. Enter your share of net gain or loss from partnerships and fiduciaries
8. Net gain or loss, combine lines 5, 6 and 7 (4406)

PART III—Assets Held More Than Five Years

9. 1973 LOSS CARRYOVER (16063) LESS 1000 -

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

PART IV—Summary of Capital Gains and Losses

13. Enter amount from line 4	(2433)	
14. Enter 65% of the amount on line 8	(2864)	
15. Enter 50% of the amount on line 12		
16. Enter unused capital loss carryover from preceding taxable years (attach computation)	(15063)	
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)		(1000)

NW-68261—DocId:32245535—Page-188

Reference copy, JFK Collection: HSCA (RG 233)

NAME Samuel & Phyllis Ruby CALENDAR YEAR 19 74

ADDRESS [redacted] SOC. SEC. NO.

DEDUCTION SCHEDULE

MEDICAL	STATE	FEDERAL
2 MEDICINE/DRUGS		
3 LESS 1% A.G.I. (Line 18 - 1040)		
4 NET MED/DRUGS		
5 H & A INS. (½ + EXCESS)		504
6a DR.		
DR.		
DR.		
DR.		930
DR.		
DR.		
DR.		
DR.		
6b HOSPITAL		
PROSTHETIC APPLIANCES		
HEARING AID		
6c AMBULANCE		
LABORATORIES		
TRAVEL FOR MED. 10 070		70
MEDICARE INS.		
GLASSES		
7 MEDICAL EXPENSES		1504
LESS REIMBURSED BY INS.		
8 LESS 3% ADJ. GROSS INC.		268
9		1236
+½ (TO $150) OF H & A INS.		150
10 TOTAL MEDICAL DED. ▶	1386	1386
TAXES		
11 STATE & LOCAL INCOME		122
12 REAL ESTATE		727
13 STATE & LOCAL GASOLINE		48
14 GENERAL SALES TAX		141
15a PERSONAL PROPERTY		
15b PERSONAL PROPERTY AUTO		24
16 STATE DIS. INS. H W		
SALES TAX AUTO		
17 TOTAL TAXES ▶	940	1062
INTEREST (TO WHOM PAID)		
18 MORTGAGE		2543
19 INSTALLMENT LOANS		
MERRILL LYNCH		263
TRANSNATIONAL		170
SBA		16
20 TOTAL INTEREST ▶	2992	2992

CONTRIBUTIONS	STATE	FEDERAL
21 PARTNERSHIP SHARE		
GIRL/BOY SCOUTS		
HEART FUND/CANCER FUND		
RED CROSS/UNITED FUND		
XMAS & EASTER SEALS	150	
MISC. ORGANIZED CHARITIES		
POLITICAL CONTRIBUTIONS		
CHURCHES		
22 OTHER THAN CASH		
23 CARRY OVER FROM PRIOR YRS.		
24 TOTAL CONTRIBUTIONS ▶	150	150
CASUALTY OR THEFT LOSS(ES)		
25 LOSS BEFORE ADJUSTMENT		
26 INSURANCE REIMBURSEMENT		
27 Difference (not less than zero)		
28 ($100 LIMITATION PER CAS.)		
29 TOT. CAS. OR THEFT LOSS ▶		
MISCELLANEOUS DEDUCTIONS		
30 ALIMONY		
31 UNION/PROFESSIONAL DUES		
32 CHILD & DEP. CARE (Form 2441)		
33 INCOME TAX PREPARATION		
UNIFORMS/PROTEC. CLOTHING		
SMALL TOOLS AND SUPPLIES		
LAUNDRY AND CLEANING		
Auto Use _____ Mi		
INVEST. COUNSEL & PUBS. (Sched		
EMPLOYMENT AGENCY FEES		
SAFE DEPOSIT BOX		
TEL. REQ. IN BUSINESS		
34 TOTAL MISC. DED. ▶		

SUMMARY OF ITEMIZED DED.	STATE	FEDERAL
35 TOT. DEDUCTIBLE MEDICAL & DENTAL EXPENSES (FROM LINE 10)		
36 TOTAL TAXES (From LINE 17)		
37 TOTAL INTEREST (Line 20)		
38 TOTAL CONTR. (Line 24)		
39 CAS. & THEFT LOSS(ES) (Line29)		
40 TOTAL MISCELLANEOUS DEDUCTIONS (FROM LINE 34)		
41 TOTAL ITEMIZED DEDUCTIONS ENTER ON FORM 1040 LINE 45 ▶	5468	5590

REMARKS

Reference copy, JFK Collection: HSCA (RG 233)

NAME SAM & PHYLLIS RUBY I.D. NO. OR SOC. SEC. NO. _____ CALENDAR YEAR 19 74

ADDRESS [redacted] FISCAL YEAR ENDING

_____ 19 _____

SCHEDULE OF PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

PRINCIPAL BUSINESS ACTIVITY

BUSINESS NAME EMPLOYERS NO.

BUSINESS ADDRESS

TOTAL RECEIPTS		68084
INVENTORY AT BEGINNING OF YEAR	-0-	
MERCHANDISE PURCHASED	36079	
LABOR		
TOTAL	36079	
INVENTORY AT END OF YEAR	800	35279
GROSS PROFIT		32805
GROSS INCOME		32805
OTHER BUSINESS DEDUCTIONS		
ADVERTISING	337	
AUTO AND TRUCK EXPENSE 12000 MI AT 15¢	1800	
BAD DEBTS		
CASH SHORT		
COMMISSIONS		
DELIVERY		
DEPRECIATION (SCHEDULE ATTACHED)	1339	
DUES AND SUBSCRIPTIONS	16	
ENTERTAINMENT AND PROMOTIONAL		
INSURANCE	215	
INTEREST	1844	
JANITOR SERVICE		
LAUNDRY	241	
LEGAL AND ACCOUNTING	270	
MAINTENANCE		
OFFICE SUPPLIES AND EXPENSE	47	
RENT	7841	
REPAIRS	991	
SALARIES AND WAGES	5912	
SALARIES OFFICERS		
SUPPLIES		
TAXES AND LICENSES	1063	
TAXES - PAYROLL	588	
TELEPHONE	322	
TRAVEL		
UTILITIES		
PARKING	45	
		22871
NET PROFIT OR (LOSS) - FEDERAL RETURN		9934
NET PROFIT OR LOSS) - STATE RETURN (SEE DEPREC. SCHEDULE FOR DIFF.)	(H) 7534 (W) 2400	

SCHEDULE

NAME JAM & MYLLIS DUDY

ADDRESS [redacted]

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

CALENDAR YEAR 19 71

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
EQUIPMENT	2/1/74	10228			10228	—0—	10228	S.L.	7YR	1339
GOODWILL	2/1/74	35000			—0—					
TOTALS										1339

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

SCHEDULE

NW 68261 DocId:32245535 Page 191

Reference copy, JFK Collection: HSCA (RG 233)

Reference copy, JFK Collection: HSCA (RG 233)

RESIDENT

INDIVIDUAL
CALIFORNIA
INCOME TAX

TAXABLE YEAR 1972

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

FIRST NAME(S) AND INITIAL(S)	LAST NAME	Your social security number
[illegible]	RUBY	[redacted]
Present address (number and street, including apartment number, or rural route)		Wife's number, if joint return [redacted]
1623 [illegible]		
City, town, or post office, state	ZIP CODE	OCCUPATION: Yours Self Employed; Wife's Housewife
Oak [illegible], California		

[illegible] Date of Birth (Month, Day, Year)

[illegible] Married, filing joint return

[illegible] Married, filing separate return—Enter spouse's social security number and first name here

[illegible] Head of Household—Complete Part 1, page 2

5. Dependents—Do not list yourself, your spouse or person who qualifies you as head of household

NAME (Include last name and/or address if different from yours)	RELATIONSHIP
Fred, Brian, Elisa, Thomas	

Enter Number ▷ 5 — 4

6. Blind (refer to instructions) — Number of blind exemptions claimed ▷ 6

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

[illegible] (Attach Copy 2 of Form(s) W-2 to front of this return and to each schedule)	8	
[illegible] (If over $500, complete and attach Schedule B(540))	9	70
[illegible] Total (If over $500, complete and attach Schedule B(540))	10	27
[illegible] (from page 2, line 41)	11	5,9[illegible]
[illegible] 8, 9, 10 and 11)	12	5,0[illegible]
[illegible] (from page 2, line 47)	13	
[illegible] (subtract line 13 from line 12)	14	6,053
[illegible] line 14 is under $[illegible], find tax in Tax Table and enter on line 17. If line 14 is $[illegible] or more complete lines 15 and 16.		
[illegible] (from page 2, line 56)	15	2,000
[illegible] (subtract line 15 from line 14). Figure your tax on this amount by using the appropriate Tax Rate Schedule. Enter tax on line 17	16	4,051
[illegible] ☐ Tax Table, ☒ Tax Rate Schedule (.) ☐ Schedule G(540)	17	
18. Personal Exemption. Single—$25. Married couple or head of household—$50	18	50 00
19. Other Exemptions—Total on line 7 above, 4 × $8	19	32 00
20. Total exemptions (add lines 18 and 19)	20	82
21. Tax liability (subtract line 20 from line 17)	21	-0-
22. Other credits (from page 2, line 59)	22	
23. Net tax liability (subtract line 22 from line 21)	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 DE-2P to front)	26	
27. 1972 California estimated tax payments	27	
28. Excess California SDI tax withheld (attach Form DE 1964 to face of return)	28	0
29. Total payments (add lines 26, 27 and 28)	29	
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.	30	-0-
31. If line 29 is larger than line 25, enter OVERPAYMENT. Mail return to P.O. Box 13540, Sacramento, CA 95813.	31	
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.

Sign ▷ Your signature—if filing jointly, BOTH must sign — Date

▷ EDWARD L. LAMBERT, TAX CONSULTANT, 19855 VENTURA BLVD., [illegible] — Signature of preparer other than a taxpayer

Do not write in these spaces: P E

Reference copy, JFK Collection: HSCA (RG 233)

SCHEDULE A

FORM 540

CALIFORNIA

ITEMIZED DEDUCTIONS

Attach to Form 540

TAXABLE 19 72 YEAR

[illegible] Jack Ruby

Social Security Number [redacted]

[illegible] claim the standard deduction. If you choose to itemize your deductions, complete the appropriate items below.

[illegible] (Reduced by insurance or allowed) for medical care, dentist, drugs, medicine, hospital care, insurance premiums for medical care, etc.		
[illegible]	1	
[illegible]	2	
3. Enter 1% of adjusted gross income [illegible] on Form 540	3	
4. Subtract line 3 from line 2. Enter difference [illegible]	4	
[illegible]	5	
[illegible]	6	
[illegible]	7	
[illegible]	8	
[illegible] line 8 from line 7. Enter difference [illegible]	9	
[illegible] lines 1 and 9. Enter here and on Form 540, page 2) ▷	10	150.00
[illegible]		
[illegible] paid of [illegible] Hundred [illegible]	11	
[illegible] of adjusted gross income	12	
[illegible] for maximum limitation. (Enter here and on Form 540, page 2) ▷	13	
[illegible]		
14. Real estate	14	
15. State and local gasoline	15	
16. General sales	16	
17. Auto license—Excess of registration and weight fees (see instructions)	17	
18. Personal property	18	
19. State disability insurance (SDI)—Employer private disability plans do not qualify	19	
20. Other	20	
21. Total taxes—(Add lines 14 through 20. Enter here and on Form 540, page 2) ▷	21	841.00

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.

Contributions		
22. Cash—Including checks, money orders, etc. (itemize)	22	
23. Total cash contributions	23	
24. Other than cash (see instructions). Enter total here	24	
25. Total—(Add lines 23 and 24. Maximum deduction may not exceed 20% of adjusted gross income. Enter here and on Form 540, page 2) ▷	25	200.00
Interest Expense		
26. Home mortgage	26	
27. Installment purchases	27	
28. Other (itemize)	28	
29. Total—(Add lines 26, 27 and 28. Enter here and on Form 540, page 2) ▷	29	3,232.00
Miscellaneous Deductions		
Casualty or Theft Losses)—See Instructions		
NOTE: If you had more than one casualty or theft loss occurrence, omit lines 30 through 33 and follow instructions for guidance.		
30. Loss before adjustments	30	
31. Insurance reimbursement	31	
32. $100 limitation	32	$100.00
33. Add lines 31 and 32	33	
34. Casualty or theft loss. (Line 30 less line 33)	34	
35. Child Care—See instructions	35	
36. Other—For education, alimony, union dues, etc. —See instructions	36	
37. Total miscellaneous deductions—Add lines 34, 35 and 36. (Enter here and on Form 540, page 2) ▷	37	

NW 68261 DocId:32245535 Page 193

Reference copy, JFK Collection: HSCA (RG 233)

SCHEDULE C
FORM 540

CALIFORNIA

TAXABLE 19 72 YEAR

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

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

Social Security Number [redacted]

Ruby

A. Principal business or profession: Food Service ; product
(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, California (ZIP code)

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

F. Were Forms 591, 592, 593 and 593 for the calendar year filed (if required)? ☐ Yes ☒ No

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 the taxable year? ☒ Yes ☐ No

I. How many months of the taxable year did you own this business? 12

Complete applicable lines and schedules must be filled in.

1	Gross receipts ____ Less returns and allowances $____ Balance ▷		SCHEDULE ATTACHED
2	Cost of goods sold (Schedule C-1, line 8) and/or operations (attach schedule)		
3	Gross profit		
	[illegible]		
	[illegible] (Form 540, line 14)		
5	[illegible] (Schedule C-2)		
6	Rent business and trade property (exclude in Schedule C-3)		
	[illegible] business property		
	[illegible] (exclude in Schedule C-3)		
	[illegible] wages not included on line 3, Schedule C-1 (exclude any paid to yourself)		
11	[illegible]		
12	Legal and professional fees		
	[illegible]		
14	[illegible] depletion (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	[illegible] 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)		
	(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 D

FORM 540

CALIFORNIA

CAPITAL GAINS AND LOSSES

Attach to Form 540 or 540NR

TAXABLE YEAR 1971

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: [redacted]

SHORT-TERM—ASSETS HELD NOT MORE THAN 6 MONTHS

a. Kind of property and description (Example, 100 shares of "Z" Co.)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Cost or other basis, as adjusted, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	f. Gain or loss (d less e)
1.					
SCHEDULE ATTACHED					(1,248.00)

2. Enter your share of net short-term gain (or loss) from partnerships and fiduciaries	
3. Enter net gain (or loss), combine lines 1 and 2	
4. Enter unused short-term capital loss carryover from preceding taxable years (attach statement)	
5. Net short-term gain (or loss), combine lines 3 and 4	

LONG-TERM—ASSETS HELD MORE THAN 6 MONTHS

6.					

7. Enter gain if applicable from line 4, Schedule D-1 (Form 540) (attach copy)	
8. Enter your share of net long-term gain (or loss) from partnerships and fiduciaries	
9. Net gain (or loss), combine lines 6 through 8	
10. Enter unused long-term capital loss carryover from preceding taxable years (attach statement)	(14,274.00)
11. Net long-term gain (or loss), combine lines 9 and 10	
12. Combine the amounts shown on lines 5 and 11, and enter the net gain (or loss) here	(15,522.00)
13. If line 12 shows a gain—	
(a) Enter 50% of line 11 or 50% of line 12, whichever is smaller. Enter zero if there is a loss or no entry on line 11	
(b) Subtract line 13(a) from line 12. Enter here and on line 32, Form 540 (line 33, Form 540NR)	
14. If line 12 shows a loss—	
(a) Add lines 4 and 10 (if lines 4 and 10 are blank, enter a zero here and on lines 14(b) and 14(c) and go to line 14(d))	
(b) Combine lines 3 and 9—if gain, enter gain; if loss, enter zero	
(c) Enter smallest of (i) line 14(a) less line 14(b); (ii) the amount of taxable income on Form 540 or 540NR, computed without capital gains and or losses—determine this figure via a side computation; or (iii) $1,000	
(d) Combine lines 3 and 9—if loss, enter loss; if gain, enter zero here and on line 14(e) and go to line 14(f)	
(e) Enter smallest of (i) the amount of taxable income on Form 540 or 540NR, computed without capital gains and or losses, less line 14(c)—determine this figure via a side computation; (ii) $1,000 ($500 if married and filing separately); (iii) if line 3 is zero or shows a gain, 50% of line 14(d); (iv) if line 9 is zero or shows a gain, amount on line 14(d); or (v) if lines 3 and 9 show losses, line 3 added to 50% of line 9	
(f) Enter here, and on line 32, Form 540 (line 33, Form 540NR), the sum of lines 14(c) and 14(e)—**(Do not enter an amount greater than $1,000)**	(1,000.00)

Carryover (1-1) ($14,522.00)

See Instructions on Back

SCHEDULE A

FORM 540

CALIFORNIA

ITEMIZED DEDUCTIONS

Attach to Form 540

TAXABLE YEAR 19 71

Name as shown on Form 540: Samuel and Phyllis Ruby

Social Security Number: [redacted]

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 take 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. Enter difference (if less than zero, enter zero)	4			
5. Enter balance of insurance premiums for medical care not entered on line 1	5			
6. Other medical and dental expenses (attach itemized list)	6			
7. Total—(Add lines 4, 5 and 6)	7			
8. Enter 3% of adjusted gross income shown on Form 540	8			
9. Subtract line 8 from line 7. Enter difference (if less than zero, enter zero)			9	
10. Total—(Add lines 1 and 9) ▶			10	150 00

Child Adoption Expense

11. Total expenses paid or incurred—Attach itemized list	11	
12. Enter 3% of adjusted gross income shown on Form 540	12	
13. Subtract line 12 from line 11—See instructions for maximum limitations ▶	13	

Taxes

14. Real estate	14	
15. State and local gasoline	15	
16. General sales	16	
17. Auto license—Excess of registration and weight fees (see instructions)	17	
18. Personal property	18	
19. State disability insurance (SDI)—Employer private disability plans do not qualify	19	
20. Other (specify)	20	
21. Total taxes—(Add lines 14 through 20) ▶	21	743 31

Contributions

22. Cash—Including checks, money orders, etc. (itemize)	22	
23. Total cash contributions	23	
24. Other than cash (see instructions). Enter total here	24	
25. Total—Add lines 23 and 24—Maximum deduction may not exceed 20% of adjusted gross income ▶	25	

Interest Expense

26. Home mortgage	26	
27. Installment purchases	27	
28. Other (itemize)	28	
29. Total—(Add lines 26, 27 and 28) ▶	29	2,617 68

Miscellaneous Deductions

30. For child care, alimony, union dues, casualty losses, etc.—See instructions (itemize)	30	
31. Total miscellaneous deductions ▶	31	500 00
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/	32	4,010 99

Schedule B on reverse

SCHEDULE C
FORM 540

CALIFORNIA

PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

(Sole Proprietorships)

TAXABLE YEAR 19 71

Attach this schedule to your income tax return, Form 540 or 540NR — Partnerships, joint ventures, etc., must file on Form 565

Name as shown on Form 540 or 540NR: Samuel and Phyllis Ruby

Social Security Number: [redacted]

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

B. Business name: Snack Bar

C. Federal employer identification number:

D. Business location: 5418 Van Nuys Blvd. (Number and street or rural route) Van Nuys, (City—post office) California (State) 91401 (ZIP code)

E. Indicate method of accounting: [x] 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 [x] No. If "yes," attach explanation.

G. Were Forms 591, 592, 596 and 599, for the calendar year filed (if required)? [ ] Yes [x] No

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)		SCHEDULE ATTACHED
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)		
OTHER BUSINESS DEDUCTIONS		
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 33

SCHEDULE C-1. EXPLANATION OF LINES 6, 12, 14, AND 24

Line No.	Explanation	Amount	Line No.	Explanation	Amount
		$			$

SCHEDULE D
FORM 540

CALIFORNIA

CAPITAL GAINS AND LOSSES

Attach to Form 540 or 540NR

TAXABLE YEAR 1971

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: [redacted]

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) ($14,5[illegible]2.00)

See Instructions on Back

Reference Copy, JFK Collection: NSCA (RG 255)

RESIDENT 540

INDIVIDUAL CALIFORNIA INCOME TAX

TAXABLE YEAR 1973

For the year January 1–December 31, 1973, or other taxable year beginning ....., 1973, ending ....., 19....

Please type or print

FIRST NAME(S) AND INITIAL(S): SAMUEL & PHYLLIS
LAST NAME: RUBY
Your Social Security Number: [redacted]
Spouse's Social Security Number: [redacted]
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
OCCUPATION: Yours S/E; Spouse's H/W.

Filing Status - Check Only One

1. ☐ Single
2. ☒ Married filing joint return
3. ☐ Married filing separate return—Enter spouse's full name .....
4. ☐ Head of Household—Enter name of qualifying individual .....
5. ☐ Widow(er) with dependent child. Enter year spouse died 19.....

Exemption Credits

6. **Personal Exemption:** If line 1 or 3 checked, enter $25; If line 2, 4 or 5 checked, enter $50 — 6: 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
   Total Number ► 3 X $8 — 7: 24
8. **Blind** (refer to instructions) Number of blind exemptions ► ..... X $8 — 8:
9. **Total exemption credits** (add lines 6, 7 and 8) Enter here and on line 20 below — 9: 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:
11.	Dividends—before federal exclusion. Capital gain dividends must be included at 100%	11: 92
12.	Interest. (See instructions for taxability of federal, state and municipal bonds)	12: 345
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)	17: 5162
18.	Taxable income (subtract line 17 from line 16) Compute tax from Tax Rate Schedule—Enter tax on line 19	18: 11471

Your Tax and Credits

19.	Tax—If an averaging method is used, check appropriate box ☐ Schedule G, or ☐ 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: 175
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: 175
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 Prepayment 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:
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 13540, Sacramento, CA 95813	34:
35.	Amount of line 34 to be REFUNDED. (allow at least six weeks for your refund)	35:
36.	Amount of line 34 to be credited on your 1974 estimated tax	36:

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 HERE ► Your signature — Date — ► Preparer's signature (other than taxpayer) — Date [redacted]

Spouse's signature if filing a joint return — Date — Address (and Zip code) — Preparer's Employer — Identification (or SSA) Number

12717 VALLEN STREET

ATTACH COPY 2 OF FORM W-2 HERE ▲ ▼ ATTACH HERE ▲ ▼ Write social security number on check or money order. DO NOT STAPLE HERE

NW 68261 DocId:92245555 Page 199

Reference copy, JFK Collection: BSCA (RG 233)

SCHEDULE D-1 FORM 540

CALIFORNIA

TAXABLE 19 73 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 & PHYLLIS RUBY

Identifying number as shown on return: [redacted]

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

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

1. Description of Sections 18211, 18212-18, 18219, and 18220 property.	Date acquired (mo., day, yr.)	Date sold (mo., day, yr.)
(A) SNACK BAR	4/70	8/13/73
(B)		
(C)		
(D)		

Correlate lines 1(A) through 1(D) with these columns	Property (A)	Property (B)	Property (C)	Property (D)
2. Gross sales price	28000 —			
3. Cost or other basis and expense of sale	28138 —			
4. Depreciation allowed (or allowable)	12386 —			
5. Adjusted basis, line 3 less line 4	15752 —			
6. Total gain, subtract line 5 from line 2	12248.			
7. If Section 18211 property:				
(a) Depreciation allowed (or allowable) after applicable date. (See Instruction D-3)	12386.			
(b) Line 6 or line 7(a), whichever is smaller	12248.			
8. If Section 18212-18 property:				
(a) Enter additional depreciation after 12-31-63 and before 1-1-71				
(b) Enter additional depreciation after 12-31-70				
(c) Enter line 6 or line 8(b), whichever is smaller				
(d) Line 8(c) times applicable percentage (Instruction D-4)				
(e) Enter excess, if any, of line 6 over line 8(b)				
(f) Enter line 8(a) or line 8(e), whichever is smaller				
(g) Line 8(f) times applicable percentage (Instruction D-4)				
(h) Add line 8(d) and line 8(g)				
9. If Section 18220 property:				
(a) If farm land, enter soil and water conservation expenses for current year and four preceding years				
(b) If farm property, other than land, subtract line 7(b) from line 6; OR, if farm land, enter line 6 or line 9(a), whichever is smaller (see Instruction D-5)				
(c) Excess deductions account (see Instruction D-5)				
(d) Enter line 9(b) or line 9(c), whichever is smaller				
10. If Section 18219 property:				
(a) Soil and water conservation expenses made after 12-31-69				
(b) Enter amount from line 9(d), if any; otherwise, enter a zero				
(c) Enter excess, if any, of line 10(a) over 10(b)				
(d) Line 10(c) times applicable percentage (Instruction D-5)				
(e) Line 6 less line 10(b)				
(f) Enter smaller of line 10(d) or line 10(e)				

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

11. Enter amounts from line 6	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 —

NW 68261 DocId:32245535 Page 200

Reference copy, JFK Collection: HSCA (RG 233)

FORM 540 RESIDENT

CALIFORNIA
INDIVIDUAL INCOME TAX RETURN

TAXABLE YEAR 1970

For Calendar Year 1970 or Fiscal Year Begun 1970 and Ended 1971

Please Type or Print

FIRST NAME(S) AND INITIAL(S): SAMUEL AND PHYLLIS
LAST NAME: RUBY
Your social security number: [redacted]
PRESENT HOME ADDRESS (Number and street, or rural route): 16250 Bircher
COUNTY: Los Angeles
Spouse's social security number: [redacted]
CITY, TOWN OR POST OFFICE: Granada Hills
STATE: California
ZIP CODE: 91344
Your occupation: Self-Employed
NAME AND ADDRESS OF EMPLOYER AT TIME OF FILING: Self-Employed
Spouse's occupation: Housewife
S C M B P A

NAME AND ADDRESS ON 1969 CALIFORNIA RETURN. IF SAME AS ABOVE, WRITE "SAME". IF NONE FILED, GIVE REASON.
11346 Montgomery Avenue Granada Hills, Calif.

Adjusted gross income on 1970 Federal Return $ 8,284.97
If different from line 11, below, explain in Part VII, page 2.

Filing Status (check one)
1. [ ] Single
2. [X] Married, filing joint return
3. [ ] Married, filing separate return—spouse's name:
4. [ ] Unmarried "head of household"—Complete Part I, page 2

ATTACH REMITTANCE HERE

Income

If joint return, include all income of both husband and wife

5. **Wages, salaries, tips, etc.** (before payroll deductions) if more than two employers, attach schedule (Employer's name / Where employed (city and state))	5		
6. **Dividends.** Enter total here (also list in Schedule B (540), Part I, if total is over $100)	6	20	60
7. **Interest.** Enter total here (also list in Schedule B (540), Part II, if total is over $100)	7		
8. **Other income** (from page 2, line 30)	8	8,284	97
9. **Total** (add lines 5, 6, 7 and 8)	9	8,305	57
10. **Adjustments to income** (from page 2, line 35)	10		
11. **Adjusted gross income** (subtract line 10 from line 9)	11	8,305	57

Your Tax, and Credits

- If you do not itemize deductions AND line 11 is under $10,000, find your tax in Tax Table in instructions. Enter tax on line 12.
- If you itemize deductions OR line 11 is $10,000 or more, go to Part IV on page 2 to figure tax.

12. **Tax from** (check one): Tax Table [ ], Tax Computation (page 2, Part IV) [X], or Schedule G (540) [ ]	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		
18. **Balance due**—If any (subtract line 17 from line 16) PAY IN FULL WITH RETURN	18	None	
19. **Overpayment**—If any (subtract line 16 from line 17) OVERPAYMENT	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) REFUND	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: T P I T

Sign here
Your signature—if filing jointly, BOTH must sign — Date
Spouse's signature — Date
Signature of preparer other than taxpayer — Date
Address: LAMBERT-MARKELL, 16633 VENTURA BLVD. ENCINO, CALIF. 91316

Make Remittance Payable to FRANCHISE TAX BOARD—Mail to FRANCHISE TAX BOARD, SACRAMENTO, CALIFORNIA 95814.

NW 68261 DocId:32245535 Page 201

Reference copy, JFK Collection: HSCA (RG 233)

SCHEDULE A
FORM 540

CALIFORNIA

ITEMIZED DEDUCTIONS

Attach to Form 540

TAXABLE YEAR 19 70

Name as shown on Form 540: Samuel and Phyllis Ruby

Social Security Number: [redacted]

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 44

Reference copy, JFK Collection: HSCA (RG 233)

SCHEDULE C FORM 540

CALIFORNIA

TAXABLE YEAR 19 70

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: Samuel and Phyllis Ruby

Social Security Number: [redacted]

A. *Principal business activity* Food ; product
(For example: retail—hardware; wholesale—tobacco; services—legal; manufacturing—furniture; etc.)

B. Business name Snack Bar **C.** Federal employer identification number 95-2651578

D. Business location 5418 Van Nuys Boulevard (Number and street or rural route) Van Nuys, California (City—post office) (State) 91401 (ZIP code)

E. Indicate method of accounting: [X] 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 [X] No. If "yes," attach explanation.

G. Were Forms 591, 592, 596 and 599, for the calendar year filed (if required)? [ ] Yes [X] No

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		SCHEDULE ATTACHED
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)		
OTHER BUSINESS DEDUCTIONS		
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 your share)		
21. Interest on business indebtedness		
22. Bad debts arising from sales or service		
23. Losses of business property (attach statement)		
24. Depletion of mines, oil and gas wells, timber, etc. (attach schedule)		
25. Other business expenses (explain in Schedule C-1)		
26. Total of lines 11 through 25		
27. **Net profit (or loss)** (subtract line 26 from line 10). Enter here and on page 2, Part II, Form 540 or 540NR		$ 9,284 92

SCHEDULE C-1. EXPLANATION OF LINES 6, 12, 14, AND 25

Line No.	Explanation	Amount	Line No.	Explanation	Amount
		$			$

Reference copy, JFK Collection: HSCA (RG 233)

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: [redacted]

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

(Schedule continued on reverse)

SCHEDULE E -- SHAREHOLDERS SHARE OF INCOME AND CREDITS
(If additional space is needed, attach schedule)

	(1) Name and Address of Each Shareholder	(2) Social Security Number	(3) Number of Shares
(a)	GEORGE MARCUS 1301 MIAMI GARDENS DR, N. MIAMI, FLA, 33162	[redacted]	7500
(b)	EARL RUBY 4380 STONEY RIVER DR, BIRMINGHAM, MICH 48010	[redacted]	7500
(c)			
(d)			
(e)			
(f)			
(g)			
(h)			
(i)			
(j)			

	(4) Amount taxable as ordinary income (schedule K, line 9, U.S. 1120-S)	(5) Distributive income from page 1, line 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)			

Reference copy, JFK Collection: HSCA (RG 233)

NW 68261 DocId:32245635 Page 205

SCHEDULE E -- SHAREHOLDERS SHARE OF INCOME AND CREDITS
(If additional space is needed, attach schedule)

	(1) Name and Address of Each Shareholder	(2) Social Security Number	(3) Number of Shares
(a)	GEORGE MARCUS 1301 MIAMI GARDENS DR, N. MIAMI, FLA, 33161	[redacted]	7500
(b)	EARL RUBY 4380 STONEY RIVER DR, BIRMINGHAM, MICH 48010	[redacted]	7500
(c)			
(d)			
(e)			
(f)			
(g)			
(h)			
(i)			
(j)			

	(4) Amount taxable as ordinary income (schedule K, line 9, U.S. 1120-S)	(5) Distributive income from page 1, line 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)			

Reference copy, JFK Collection: HSCA (RG 233)

NW 68261 DocId:32245536 Page 206

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 1020 STONY RIVER DR. BIRM. MI	[redacted]	7,500	46,840.04
(b) ESTATE OF GEORGE MARCUS 60 W. WASHINGTON #1150 CHICAGO, ILL. 60602		7,500	46,840.05
(c)			
(d)			
(e)			
(f)			
(g)			
(h)			
(i)			
(j)			

(5) Distributive Income from page 1, line 5, or page 2, schedule B, line 6	(6) Amount to be used by shareholder on MI-1040 (enter on page 2, schedule 1, line 34 or on page 2, schedule 2, line 43) difference between column 4 and column 5 (See instructions)	(7) Enter here and on form MI-1040, page 1, line 22 each shareholder's proportionate share of personal property taxes paid on inventories or the credit for franchise fees paid. (See instructions)	(8) Enter here and on form MI-1040, each shareholder's proportionate share of Single business tax paid. (See instructions)
(a) 46,840.04			
(b) 46,840.05			
(c)			
(d)			
(e)			
(f)			
(g)			
(h)			
(i)			
(j)			

Reference copy, JFK Collection: HSCA (RG 233)

SCHEDULE F – SHAREHOLDERS SHARE OF INCOME AND CREDITS

(If additional space is needed, attach schedule)

(1) Name and Address of Each Shareholder	(2) Social Security Number	(3) Number of Shares	(4) Amount taxable as ordinary income (schedule K, total of lines 4 and 8, U.S. 1120-S)
(a) EARL RUBY 4380 STONEY RIVER BIRM. MI	[redacted]	500	19,730.16
(b) ESTATE OF GEORGE MARCUS 65 W. WASHINGTON #1110 CHICAGO ILL. 60602		500	19,730.15
(c)			
(d)			
(e)			
(f)			
(g)			
(h)			
(i)			
(j)			

(5) Distributive Income from page 1, line 5, or page 2, schedule B, line 6	(6) Amount to be used by shareholder on MI-1040 (enter on page 2, schedule 1, line 34 or on page 2, schedule 2, line 43) difference between column 4 and column 5 (See instructions)	(7) Enter here and on form MI-1040, page 1, line 22 each shareholder's proportionate share of personal property taxes paid on inventories or the credit for franchise fees paid. (See instructions)	(8) Enter here and on form MI-1040, each shareholder's proportionate share of Single business tax paid. (See instructions)
(a) 19,730.16		46.61	
(b) 19,730.15		46.61	
(c)			
(d)			
(e)			
(f)			
(g)			
(h)			
(i)			
(j)			

Reference copy, JFK Collection: ESCA (RG 233)

D-1040 (NR)
CITY OF DETROIT

CITY OF DETROIT INCOME TAX 1976

INDIVIDUAL RETURN — NONRESIDENT

or other taxable year beginning ....., 1976, ending ....., 19....

PLEASE PRINT OR TYPE

First Name and Initial: Earl R. and Marge
Last Name: Ruby
(If joint return of husband and wife, use first names and middle initials of both)
Home Address (Number and Street or Rural Route): 18135 Livernois
City, Town or Post Office: Detroit,
State: Michigan
Postal Zip Code: 48221

Your Social Security Number: [redacted]
Your Occupation: Sales
Spouse's Social Security Number:
Spouse's Occupation: Housewife

EXTENSION NUMBER

If you are an EMPLOYER enter your Federal EMPLOYER Identification No. here:

IP | FP | APP. | OA.

A. If married, is spouse filing a separate return? ☐ YES ☒ NO. If yes, enter spouse's first name.....

B. Enter the name and address used on your return for 1975 (If the same as above write "Same". If different, indicate date moved.) If none filed, give reason. Same

Auditor

SCHEDULE A — EXEMPTIONS

	Regular	65 or over	Blind	Enter number of exemptions checked
1. YOURSELF	☒	☐	☐	
SPOUSE	☒	☐	☐	

2. Enter first names of each of your DEPENDENT CHILDREN who lived with you: Enter No.

3. OTHER DEPENDENTS

NAME Enter figure 1 in the last column to right for each name listed	Relationship	Months lived in your home during 1976	

4. Total exemptions from lines 1, 2 and 3; enter here and on line 15 below. 2

INCOME (If joint return, include all income of both husband and wife)

5. Enter GROSS income from employers for wages, salaries, commissions, tips, etc. — indicate (W) for wife

Employer's Name	Where employed (City and State)	Total wages reported on DW-2 or W-2	Detroit Income Tax Withheld	WAGES, ETC. EARNED IN DETROIT
COBO CLEANERS, INC.	DETROIT, MICH.	$ 164,200 00	$ 970 00	$ 82,100 00
COBO-RUMAR SALES, INC.	DETROIT, MICH.	16,500 00	110 00	8,250 00
6. TOTALS		180,700 00	1,080 00	90,350 00

7. Rental income (or loss) from tangible property in the City of Detroit — from page 2, Schedule B, line 4	631 72
8. Other income (or loss) from partnerships, etc. — from page 2, Schedule F, line 4	4,481 00
9. Gain (or loss) from sale or exchange of tangible property in the City of Detroit — from page 3, Schedule E, line 10	
10. Net profit (or loss) from business — from page 3, Schedule C, line 8 ◆	
11. Income (or loss) — TRUSTS AND ESTATES ONLY — from page 4, Schedule G, line 7 (see instructions for exemption to enter on line 15)	
12. Total (add lines 6 through 11 of last column)	95,462 72
13. Less: Deductions from page 2, Schedule M, line 5 (if none, enter zero)	
14. Total (line 12 less line 13)	95,462 72
15. Less Amount for Exemptions: Enter number of exemptions from line 4 above 2 and multiply by $600	$ 1,200 00
16. TOTAL INCOME SUBJECT TO TAX	94,262 72
17. CITY OF DETROIT TAX: Multiply line 16 by .005 (½%) ●	$ 471 31

PAYMENTS AND CREDITS

18. a. Tax withheld by employer — from line 6 above — ATTACH Forms DW-2 or W-2	$ 1,080 00
b. Payments and credits on 1976 Declaration of Estimated Detroit Income Tax ●	
c. Other Credits — explain in attached statement (See Instructions)	
19. TOTAL — Add Lines 18a, b, and c ●	$ 1,080 00

TAX DUE OR REFUND

20. If your payments (line 19) are larger than your tax (line 17), enter amount of **OVERPAYMENT** ●	$ 608 69
21. Check box if you wish overpayment on line 20 to be: (A) ☐ Credited on 1977 Estimated Tax or (B) ☒ Refunded.	
22. If your tax (line 17) is larger than your payments (line 19) enter amount of **BALANCE DUE** Pay in full with this return ●	$

Make check payable to: "TREASURER, CITY OF DETROIT." A balance due of less than one dollar ($1.00) need not be paid.

SIGN HERE

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

SIGN HERE ◆ ..... (Taxpayer's signature and date)

SIGN HERE ◆ ..... (Spouse's signature and date) (If joint return, BOTH HUSBAND AND WIFE MUST SIGN)

◆ ..... (Signature of preparer other than taxpayer) (Date)

GORDON L. HOLLANDER, P.C.
CERTIFIED PUBLIC ACCOUNTANT
19679 WEST TEN MILE ROAD
SOUTHFIELD, MICHIGAN 48076

MAIL TO: Finance Department, Treasury Division, 104 City-County Building, Detroit, Michigan 48226
RETURNS MUST BE FILED BY APRIL 30, 1977 IN DETROIT, MICHIGAN 48226

Attach Copy of Form DW-2 or W-2 Here

Attach Check or Money Order Here

Reference copy, JFK Collection: ESCA (RG 233)

NW 68261 DocId:32245535 Page 209

Mich. Dept. of Treasury

C-8000X ☐

Schedule of Partners or Shareholders— Partnership, Subchapter S Corp., Professional Corp.

See instructions on reverse side

1976 ☐

1 Name: Cobo-Rumar Sales, Inc.

2 Account Number: 38-1812707

PART I SUMMARY

3 Total Number of Partners or Shareholders 3 1

4 Total Number of Qualified Partners or Shareholders from Part II—enter here and on C-8000, line 60a 4

PART II QUALIFIED PARTNERS OR SHAREHOLDERS

A NAME AND ADDRESS	B SOCIAL SECURITY NO.	C % Time	D SHAREHOLDER'S SALARY	E % Own.	PARTNER'S or SHAREHOLDER'S F Share of Bus. Inc.	G Share of SBT Paid
Earl Ruby 4380 Stoney River; Birm.	[redacted]	100%	18,000 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

PART III NON-QUALIFIED PARTNERS OR SHAREHOLDERS. If more space is needed submit separate schedule and enter totals on line 7.

			00	%	00	00
			00	%	00	00
			00	%	00	00
			00	%	00	00
			00	%	00	00
			00	%	00	00
			00	%	00	00
			00	%	00	00
			00	%	00	00
			00	%	00	00
			00	%	00	00
		7	00	%	00	00

Reference copy, JFK Collection: HSCA (RG 233)

NW 68261 Docid:32245525 Page 210

INDIVIDUAL INCOME TAX RETURN

Calendar Year 19 76
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 48221

6 9 8 8 5 5

Husband's Social Security No. [redacted]

Wife's Social Security No.

Mo.	Day	Yr.	Intangible Account Number	Type	County	City	K	C	File Date	
09	30	76	698855	007	82		1		76	12

Retroactive Date

If this return is for an Estate, give Probate.

File No.	County	Date of Death	POSTED:	AUDITED:	Employer Identification No.

Computation of Tax Due

LINE NO.		AMOUNT	LINE NO.	TAX
1.	Accounts and Notes Receivable (non-income producing only)		1.	
2.	Less Accounts and Notes Payable		2.	
3.	Balance Taxable @ 1/10th of 1%		3.	
4.	Accounts and Notes Receivable (income producing only)		4.	
5.	Less Accounts and Notes Payable (use only that portion, if any, not used in Line 2)		5.	
6.	Balance Taxable		6.	
7.	Income applicable to balance		7.	
8.	Tax @ 3½% of Income (Line 7) or 1/10th of 1% of Balance (Line 6), whichever is greater.		8.	
9.	Stocks and Bonds - - - - - Schedule A, Column 9.		9.	2,376.23
10.	Mortgages and Land Contracts - - - - - Schedule B, Column 8.		10.	
11.	Annuities - - - - - Schedule C, Column 9.		11.	
12.	Beneficiary Return (attach copy hereto)		12.	
13.	TOTAL		13.	2,376.23
14.	Less Statutory deduction ($175.00 or $350.00 by husbands and wives filing joint return)		14.	350.00
15.	BALANCE DUE		15.	2,026.23
16.	Cash on Hand or in Transit as of **retroactive date** (include cash in safety deposit boxes)		16.	
17.	Bank Deposits in Banks Located Outside of Michigan (or Withdrawn from Mich. Banks or Ass'ns. after RETROACTIVE DATE.)		17.	
18.	Savings in Building and Loan Ass'ns. Located Outside of Michigan		18.	
19.	TOTAL		19.	
20.	TAX @ **20¢ per $1000.00** of Line 19		20.	
21.	TOTAL TAX DUE (Line 15 plus Line 20)		21.	2,026.23
22.	Less Advance Payment of Tax		22.	
23.	TOTAL TAX DUE		23.	2,026.23
24.	Penalties & Interest; Penalty _____ %, $_____ ; Interest _____ % _____ Months, $_____		24.	
25.	TOTAL AMOUNT DUE WITH THIS RETURN (Due on or before April 30) . . . . . *Or Four Months after End of Authorized Fiscal Year*		25.	2,026.23

Make Remittance Payable To: *'STATE OF MICHIGAN'* Write your Intangible Account No. on your check.
Mail To: MICHIGAN DEPARTMENT OF TREASURY, TREASURY BUILDING, LANSING, MICHIGAN 48922

Business or Profession of Taxpayer:	Amount Single Business Tax Paid:	Single Business Tax Account No.:	Telephone Number:
SALES			863.0400

Year of Last Return Filed:	Address of Last Return:
1975	SAME

Check which Method your return is Computed by.
☒ RETROACTIVE DATE ☐ 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
Address of Preparer: 19675 WEST TEN MILE ROAD
SOUTHFIELD, MICHIGAN

Signature

Title: (State whether Individual, Owner, Executor, Administrator, Trustee, etc.)

Reference copy, JFK Collection: ESCA (RG 233)

MICHIGAN INDIVIDUAL INCOME TAX RETURN

for 1975, or taxable year beginning _____, 1975, ending _____, 19 ____

Please Print or Type

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	[redacted]
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: [X] Resident [ ] Non-resident [ ] Part-year resident, from _____ to _____		Spouse's occupation

Filing Status:
A [ ] Single
B [X] Married, filing jointly
C [ ] Married, filing separately (see instructions, page 2)
Name of Spouse _____
(Give spouse's Soc. Sec. No. in the space provided)

1. Exemptions:
(a) Enter here the number of exemptions claimed on your federal income tax return 4
(b) Special exemption for paraplegics & quadriplegics [See instructions] .....
(c) TOTAL EXEMPTIONS, add lines 1(a) and 1(b) 18 4

2. STATE CAMPAIGN FUND
Do you wish to designate $2.00 of your taxes for this fund? 2 [ ] YES [X] NO
If joint return, does your spouse wish to designate $2.00? ..... [ ] YES [X] 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 Attach copies of any Federal schedules that indicate a loss or deduction from gross income. (See page 5 of the instructions) 3 178,036 18
4. Additions to adjusted gross income, (from page 2, line 35) 4
5. Total, add lines 3 and 4 ..... 5. 178,036 18
6. Subtractions from adjusted gross income, (from page 2, line 44) 6
7. Subtract line 6 from line 5 ..... 7. 178,036 18
8. Residents multiply exemptions claimed on line 1 by $1,500.00 (part-year and nonresident allowance from line 48) 8 6,000 00
9. Income subject to tax (subtract line 8 from line 7) 9. 172,036 18
10. Tax: multiply line 9 by 4.37% (.0437) 10. 7,517 98

CREDITS (See instructions - pages 7-10)

		AMOUNT PAID		CREDIT
11. Income tax paid to Michigan cities	11	100 89	11a.	20 09
12. Contributions to Michigan colleges & universities (attach receipts)	12		12a.	
13. Income tax paid to another state (attach copy of return)	13.		13a.	

14. Total credits (add lines 11a, 12a, and 13a), enter total here 14. 20 09
15. Income tax, subtract line 14 from line 10 (if line 14 is greater than line 10, enter 'NONE') 15 7,497 89
16. Credits from any MI-1040 CR form. (see page 9 of instructions) 16

Do not complete lines 17 thru 21 if you have claimed a credit on line 16.

17. Household income from line 56 17
18. Enter 1975 homestead property tax or amount from line 59 18
19. Tax not eligible for credit, enter 3.5% (.035) of line 17 ..... 19.
20. Subtract line 19 from line 18, if line 19 is greater, enter 'NONE' ..... 20.
21. Property tax credit, 60% (.60) of line 20, ($500.00 maximum) ..... 21.
22. Personal property tax paid on inventory. 22 _____ X 39% (.39) ..... 22.

Attach Check or Money Order Here

PAYMENTS

23. Michigan tax withheld (attach State copy of W-2) 23 2,157 50
24. Michigan estimated tax payments 24 4,000 00
25. 1974 overpayment credited to 1975 25
26. Add lines 16, 22, 23, 24, and 25,/or lines 21, 22, 23, 24, and 25 ..... 26. 6,157 50
27. If line 26 is less than line 15, enter BALANCE OF TAX DUE HERE ..... PAY ▶ 27 1,340 39
28. If line 26 is greater than line 15, enter AMOUNT OVERPAID ..... 28.
29. Amount of line 28 to be REFUNDED TO YOU ..... REFUND ▶ 29
30. Amount of line 28 to be credited to 1976 estimated tax 30

NOTE: If all of overpayment (line 28) is to be refunded (line 29), make no entry on line 30.

This return is due April 15, 1976 or on the 15th day of the fourth month after the close of your tax year.
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than the taxpayer, his declaration is based on all information of which he has any knowledge.

OFFICE USE

Sign Here ▶ Your signature ..... Date ..... ▶ Signature of preparer other than taxpayer ..... Date

GORDON L. HOLLANDER, P.C.
CERTIFIED PUBLIC ACCOUNTANT
Address

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

NW 68261 DocId:32245535 Page 212

Reference copy, JFK Collection: ESCA (RG 233)

[illegible] expected in 1976 .....

2. Exemptions (number of allowable exemptions times $1,500.00) .....
3. Subtract line 2 from line 1. (This is your estimated taxable income) .....
4. Estimated tax (line 3 times .046 or 4.6%) .....
5. LESS: Total estimated tax credit for Michigan City income taxes, personal property tax on inventories, Michigan homestead property taxes and contributions to Michigan colleges and universities .....
6. Subtract line 5 from line 4. Enter here and on line 1 below .....

MICHIGAN THE GREAT LAKE STATE

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 due to be filed on: ☐ April 15, 1976, enter 1/4 of line 3; ☐ September 15, 1976, enter 1/2 of line 3; ☐ June 15, 1976, enter 1/3 of line 3; ☐ Jan. 15, 1977, enter amount on line 3 .....
5. If you had an overpayment on your 1975 income tax return which you elected to have applied as a credit against your 1976 estimated tax, enter the amount here .....
6. To apply entire overpayment credit to this installment and any excess to the next, enter here the amount on line 5. To spread credit evenly to each installment, divide it by number of installments and enter results here .....
7. Amount to be paid with this declaration at time of filing (line 4 less line 6) .....
8. Note: The payment of the estimated tax (line 3 less any 1975 overpayment credit) with this return eliminates the filing of quarterly estimates. Enter lump sum payment here .....

I have examined this declaration and to the best of my knowledge it is correct.

Signature(s) ..... Date ..... , 19 .....
If joint estimate, both husband and wife must sign

MICHIGAN THE GREAT LAKE STATE

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	Ruby	[redacted]
	Address (number and street)		Spouse's social security number
	18135 Livernois		
	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 .....
3. ESTIMATED TAX (line 1 less line 2). (If less than $100, no declaration is required) 5,600.00
4. COMPUTATION OF INSTALLMENT. Check proper box below and enter amount indicated.
   If this declaration is due to be filed on: ☒ April 15, 1976, enter 1/4 of line 3; ☐ September 15, 1976, enter 1/2 of line 3; ☐ June 15, 1976, enter 1/3 of line 3; ☐ Jan. 15, 1977, enter amount on line 3 ..... 1,400.00
5. If you had an overpayment on your 1975 income tax return which you elected to have applied as a credit against your 1976 estimated tax, enter the amount here .....
6. To apply entire overpayment credit to this installment and any excess to the next, enter here the amount on line 5. To spread credit evenly to each installment, divide it by number of installments and enter results here .....
7. Amount to be paid with this declaration at time of filing (line 4 less line 6) 1,400.00
8. Note: The payment of the estimated tax (line 3 less any 1975 overpayment credit) with this return eliminates the filing of quarterly estimates. Enter lump sum payment here .....

I have examined this declaration and to the best of my knowledge it is correct.

Signature(s) ..... Date ..... , 19 .....

Reference copy, JFK Collection: BSCA (RG 233)

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

PLEASE PRINT OR TYPE

First Name and Initial: Earl R. and Marge

Last Name: Ruby

(If joint return of husband and wife, use first names and middle initials of both)

Home Address (Number and Street or Rural Route): 18135 Livernois

City, Town or Post Office: Detroit, Michigan

State:

Postal Zip Code: 48221

Your Social Security Number: [redacted]

Your Occupation: Sales

Spouse's Social Security Number:

Spouse's Occupation:

If you are an EMPLOYEE enter your Federal EMPLOYEE Identification No. here:

IP | FP | APP. | OA.

Auditor

A. If married, is spouse filing a separate return? ☐ YES ☒ NO. If yes, enter spouse's first name .....

B. Enter the name and address used on your return for 1974 (If the same as above write "Same". If different, indicate date moved.) If none filed, give reason. Same

SCHEDULE A — EXEMPTIONS

	Regular	65 or over	Blind
1. YOURSELF	☒	☐	☐
SPOUSE	☒	☐	☐

Enter number of exemptions checked →

2. Enter first names of each of your DEPENDENT CHILDREN who lived with you: Denise, Joyce

Enter No. →

3. OTHER DEPENDENTS

NAME Enter figure 1 in the last column to right for each name listed	Relationship	Months lived in your home during 1975

4. Total exemptions from lines 1, 2 and 3; enter here and on line 15 below. → 4

INCOME (If joint return, include all income of both husband and wife)

5. Enter GROSS income from employers for wages, salaries, commissions, tips, etc. — indicate (W) for wife

Employer's Name	Where employed (City and State)	Total wages reported on DW-2 or W-2	Detroit Income Tax Withheld	WAGES, ETC. EARNED IN DETROIT
COBO CLEANERS, INC.	DET, MICH.	$ 70,000.00	$ 229.00	$ 35,000.00
		16,500.00	110.00	8,250.00
6. TOTALS		86,500.00	339.00	43,250.00

7. Rental income (or loss) from tangible property in the City of Detroit — from page 2, Schedule B, line 4 ..... 396.13

8. Other income (or loss) from partnerships, etc. — from page 2, Schedule F, line 4 ..... 2,508.00

9. Gain (or loss) from sale or exchange of tangible property in the City of Detroit — from page 3, Schedule E, line 10 .....

10. Net profit (or loss) from business — from page 3, Schedule C, line 8 ..... ◆

11. Income (or loss) — TRUSTS AND ESTATES ONLY — from page 4, Schedule G, line 7 (see instructions for exemption to enter on line 15)

12. Total (add lines 6 through 11 of last column) 46,154.13

13. Less: Deductions from page 2, Schedule M, line 5 (if none, enter zero) .....

14. Total (line 12 less line 13) 46,154.13

15. Less Amount for Exemptions: Enter number of exemptions from line 4 above 4 and multiply by $600 ..... $ 2,400.00

16. TOTAL INCOME SUBJECT TO TAX 43,754.13

17. CITY OF DETROIT TAX: Multiply line 16 by .005 (½%) ..... ● $ 218.77

PAYMENTS AND CREDITS

18. a. Tax withheld by employer — from line 6 above — ATTACH Forms DW-2 or W-2 ..... $ 339.00

b. Payments and credits on 1975 Declaration of Estimated Detroit Income Tax ..... ●

c. Other Credits — explain in attached statement (See Instructions) .....

19. TOTAL — Add Lines 18a, b, and c ..... ● $ 339.00

TAX DUE OR REFUND

20. If your payments (line 19) are larger than your tax (line 17), enter amount of **OVERPAYMENT** ..... ● $ 120.23

21. Check box if you wish overpayment on line 20 to be: (A) ☐ Credited on 1976 Estimated Tax or (B) ☒ Refunded.

22. If your tax (line 17) is larger than your payments (line 19) enter amount of **BALANCE DUE** Pay in full with this return .. ● $

Make check payable to: "TREASURER, CITY OF DETROIT." A balance due of less than one dollar ($1.00) need not be paid.

SIGN HERE →

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

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

GORDON L. HOLLANDER, P.C.

SIGN HERE ..... (Spouse's signature and date) (If joint return, BOTH HUSBAND AND WIFE MUST SIGN) CERTIFIED PUBLIC ACCOUNTANT (Address)

Attach Copy of Form DW-2 or W-2 Here

Attach Check or Money Order Here

Reference copy, JFK Collection: BSCA (RG 233)

NW 68261 DocId:32345635 Page 214

DEPARTMENT OF TREASURY
Revenue Division
INTANGIBLES TAX RETURN

THIS NUMBER WHEN SUBMITTING PAYMENT, OR IN CORRESPONDENCE

DO NOT WRITE ABOVE THIS LINE

Calendar Year 19_____
OR FISCAL YEAR
Beginning_____ 19_____
Ending_____ 19_____

Check One:
- Individual
- Partnership
- Michigan Corporation
- Foreign Corporation
- Fiduciary

RUBY EARL & MARGIE
18135 LIVERNOIS AVE
DETROIT MI 48221

6 9 8 8 5 5

POSTED | FILED

IF THIS RETURN IS FOR ESTATE GIVE PROBATE

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
RETROACTIVE DATE										

Computation of Tax Due

Line No.		AMOUNT	Line No.	TAX
1.	Accounts and Notes Receivable (non-income producing only)		1.	
2.	Less Accounts and Notes Payable		2.	
3.	Balance Taxable @ 1/10th of 1%		3.	
4.	Accounts and Notes Receivable (income producing only)		4.	
5.	Less Accounts and Notes Payable (use only that portion, if any, not used in Line 2)		5.	
6.	Balance Taxable		6.	
7.	Income applicable to balance		7.	
8.	Tax @ 3½% of Income (Line 7) or 1/10 of 1% of Balance (Line 6), whichever is greater		8.	
9.	Stocks and Bonds - - - - - Schedule A, Column 9		9.	2952 87
10.	Mortgages and Land Contracts - - - - - Schedule B, Column 8		10.	
11.	Annuities - - - - - Schedule C, Column 9		11.	
12.	Beneficiary Return (attach copy hereto)		12.	
13.	TOTAL		13.	2952 87
14.	Less Statutory deduction ($175.00 or $350.00 by husbands and wives filing joint return)		14.	350 00
15.	BALANCE DUE		15.	2602 87
16.	Cash on Hand or in Transit as of retroactive date (include cash in safety deposit boxes)		16.	
17.	Bank Deposits in Banks Located Outside of Michigan (or Withdrawn from Mich. Banks or Ass'ns. after RETROACTIVE DATE.)		17.	
18.	Savings in Building and Loan Ass'ns. Located Outside of Michigan (or Withdrawn from Mich. Banks or Ass'ns. after RETROACTIVE DATE.)		18.	
19.	TOTAL		19.	
20.	TAX @ 40¢ per $1000.00 of Line 19		20.	
21.	TOTAL TAX DUE (Line 15 plus Line 20)		21.	2602 87
22.	Less Advance Payment of Tax		22.	
23.	TOTAL TAX DUE		23.	2602 87
24.	Penalties & Interest; Penalty _____%, $_____; Interest_____%_____Months, $_____		24.	
25.	TOTAL AMOUNT DUE		25.	2602 87

MAKE REMITTANCE PAYABLE TO STATE OF MICHIGAN
Please forward Remittance for Amount Shown Here on or before April 30.
To: MICHIGAN DEPARTMENT OF TREASURY, LANSING, MICH. 48922 (or four months after end of authorized fiscal year)

IMPORTANT—Be Sure to Answer the following Question When Applicable.

1. Business or Profession of Taxpayer SALES Phone No. 863-0400
2. Give year of last return filed. 1974 Address of Last Return SAME
3. Check here if return is computed on a Retroactive Date Method ✓ or Monthly Average Method
4. If taxpayer is a corporation give State and Date of Incorporation_____ Federal Employers Identification Number_____
5. If this is the return of a Trustee attach list of names and addresses of beneficiaries and date of creation of trust.
6. If this is a Business Return a copy of the Balance Sheet as of the close of the Tax Year must be attached.

I declare under the penalties imposed by Act No. 301 P. A. of 1939, as Amended, that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

Social Security Number [redacted]

Return Prepared by GORDON L. HOLLANDER, P.C.
CERTIFIED PUBLIC ACCOUNTANT
Address 19675 WEST TEN MILE ROAD

Signed _____

Signed _____

Title _____

NW 68261 DocId:32245535 Page 216

Reference copy, JFK Collection: ESCA (RG 233)

SCHEDULE F – SHAREHOLDERS SHARE OF INCOME AND CREDITS
(if additional space is needed, attach schedule)

(1) Name and Address of Each Shareholder	(2) Social Security Number	(3) Number of Shares	(4) Amount taxable as ordinary income (schedule K, total of lines 4 and 8, U.S. 1120-S)
(a) EARL RUBY 1180 STONY RIVER DR. BIRM. MI	[redacted]	7,500	46,840.04
(b) ESTATE OF GEORGE MARCUS 60 W. WASHINGTON #1150 CHICAGO, ILL. 60602		7,500	46,840.05
(c)			
(d)			
(e)			
(f)			
(g)			
(h)			
(i)			
(j)			

(5) Distributive Income from page 1, line 5, or page 2, schedule B, line 6	(6) Amount to be used by shareholder on MI-1040 (enter on page 2, schedule 1, line 34 or on page 2, schedule 2, line 43) difference between column 4 and column 5 (See instructions)	(7) Enter here and on form MI-1040, page 1, line 22 each shareholder's proportionate share of personal property taxes paid on inventories or the credit for franchise fees paid. (See instructions)	(8) Enter here and on form MI-1040, each shareholder's proportionate share of Single business tax paid. (See instructions)
(a) 46,840.04			
(b) 46,840.05			
(c)			
(d)			
(e)			
(f)			
(g)			
(h)			
(i)			
(j)			

Reference copy, JFK Collection: BSCA (RG 233)

MICHIGAN INDIVIDUAL INCOME TAX RETURN

for 1975, or taxable year beginning _____, 1975, ending _____, 19 ____

Please Print or Type

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	[redacted]
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: [X] Resident [ ] Non-resident [ ] Part-year resident, from _____ to _____		Spouse's occupation

Filing Status:
A [ ] Single
B [X] Married, filing jointly
C [ ] Married, filing separately (see instructions, page 2)
Name of Spouse _____
(Give spouse's Soc. Sec. No. in the space provided)

1. Exemptions:
(a) Enter here the number of exemptions claimed on your federal income tax return 4
(b) Special exemption for paraplegics & quadriplegics. [See instructions] _____
(c) TOTAL EXEMPTIONS, add lines 1(a) and 1(b) 19 4

2. STATE CAMPAIGN FUND
Do you wish to designate $2.00 of your taxes for this fund? 2 [ ] YES [X] NO
If joint return, does your spouse wish to designate $2.00? [ ] YES [X] 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 Attach copies of any Federal schedules that indicate a loss or deduction from gross income. (See page 5 of the instructions) 3 178,036 18
4. Additions to adjusted gross income, (from page 2, line 35) 4
5. Total, add lines 3 and 4 ..... 5. 178,036 18
6. Subtractions from adjusted gross income, (from page 2, line 44) 6
7. Subtract line 6 from line 5 ..... 7. 178,036 18
8. Residents multiply exemptions claimed on line 1 by $1,500.00 (part-year and nonresident allowance from line 48) 8 6,000 00
9. Income subject to tax (subtract line 8 from line 7) 9. 172,036 18
10. Tax: multiply line 9 by 4.37% (.0437) 10. 7,517 98

CREDITS (See instructions - pages 7-10)

		AMOUNT PAID		CREDIT
11. Income tax paid to Michigan cities	11	100 89	11a.	20 09
12. Contributions to Michigan colleges & universities (attach receipts)	12		12a.	
13. Income tax paid to another state (attach copy of return)	13.		13a.	

14. Total credits (add lines 11a, 12a, and 13a), enter total here 14. 20 09
15. Income tax, subtract line 14 from line 10 (if line 14 is greater than line 10, enter 'NONE') 15 7,497 89
16. Credits from any MI-1040 CR form. (see page 9 of instructions) 16

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 17
18. Enter 1975 homestead property tax or amount from line 59 18
19. Tax not eligible for credit, enter 3.5% (.035) of line 17 ..... 19.
20. Subtract line 19 from line 18, if line 19 is greater, enter 'NONE' ..... 20.
21. Property tax credit, 60% (.60) of line 20, ($500.00 maximum) ..... 21.
22. Personal property tax paid on inventory. 22 _____ X 39% (.39) ..... 22.

PAYMENTS

23. Michigan tax withheld (attach State copy of W-2) 23 2,157 50
24. Michigan estimated tax payments 24 4,000 00
25. 1974 overpayment credited to 1975 25
26. Add lines 16, 22, 23, 24, and 25,/or lines 21, 22, 23, 24, and 25 ..... 26. 6,157 50
27. If line 26 is less than line 15, enter BALANCE OF TAX DUE HERE ..... PAY ▶ 27 1,340 39
28. If line 26 is greater than line 15, enter AMOUNT OVERPAID ..... 28.
29. Amount of line 28 to be REFUNDED TO YOU ..... REFUND ▶ 29
30. Amount of line 28 to be credited to 1976 estimated tax ..... 30 _____

NOTE: If all of overpayment (line 28) is to be refunded (line 29), make no entry on line 30.

This return is due April 15, 1976 or on the 15th day of the fourth month after the close of your tax year. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than the taxpayer, his declaration is based on all information of which he has any knowledge.

OFFICE USE

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

▶ Signature of preparer other than taxpayer ..... Date
GORDON L. HOLLANDER, P.C.
CERTIFIED PUBLIC ACCOUNTANT
Address 19675 WEST TEN MILE ROAD

Mail return and payment to: Michigan Department of Treasury, Drawer H, Lansing 48904

Reference copy, JFK Collection: ESCA (RG 233)

D-1040 (NR)

CITY OF DETROIT

CITY OF DETROIT INCOME TAX

INDIVIDUAL RETURN — NONRESIDENT

1975

or other taxable year beginning ....., 1975, ending ....., 19....

PLEASE PRINT OR TYPE

First Name and Initial: Earl R. and Marge

Last Name: Ruby

(If joint return of husband and wife, use first names and middle initials of both)

Home Address (Number and Street or Rural Route): 18135 Livernois

City, Town or Post Office: Detroit, Michigan

State:

Postal Zip Code: 48221

Your Social Security Number: [redacted]

Your Occupation: Sales

Spouse's Social Security Number:

Spouse's Occupation:

EXTENSION NUMBER:

If you are an EMPLOYER enter your Federal EMPLOYER Identification No. here:

IP | FP | APP. | OA.

Auditor

A. If married, is spouse filing a separate return? ☐ YES ☒ NO. If yes, enter spouse's first name.....

B. Enter the name and address used on your return for 1974 (If the same as above write "Same". If different, indicate date moved.) If none filed, give reason. Same

SCHEDULE A — EXEMPTIONS

	Regular	65 or over	Blind	Enter number of exemptions checked
1. YOURSELF	☒	☐	☐	
SPOUSE	☒	☐	☐	

2. Enter first names of each of your DEPENDENT CHILDREN who lived with you: Denise, Joyce — Enter No.

3. OTHER DEPENDENTS

NAME Enter figure 1 in the last column to right for each name listed	Relationship	Months lived in your home during 1975

4. Total exemptions from lines 1, 2 and 3; enter here and on line 15 below. → 4

INCOME (If joint return, include all income of both husband and wife)

5. Enter GROSS income from employers for wages, salaries, commissions, tips, etc. — indicate (W) for wife

Employer's Name	Where employed (City and State)	Total wages reported on DW-2 or W-2	Detroit Income Tax Withheld	WAGES, ETC. EARNED IN DETROIT
COBO CLEANERS, INC.	DET, MICH.	$ 70,000.00	$ 229.00	$ 35,000.00
		16,500.00	110.00	8,250.00
6. TOTALS		86,500.00	339.00	43,250.00

7. Rental income (or loss) from tangible property in the City of Detroit — from page 2, Schedule B, line 4	396.13
8. Other income (or loss) from partnerships, etc. — from page 2, Schedule F, line 4	2,508.00
9. Gain (or loss) from sale or exchange of tangible property in the City of Detroit — from page 3, Schedule E, line 10	
10. Net profit (or loss) from business — from page 3, Schedule C, line 8 ◆	
11. Income (or loss) — TRUSTS AND ESTATES ONLY — from page 4, Schedule G, line 7 (see instructions for exemption to enter on line 15)	
12. Total (add lines 6 through 11 of last column)	46,154.13
13. Less: Deductions from page 2, Schedule M, line 5 (if none, enter zero)	
14. Total (line 12 less line 13)	46,154.13
15. Less Amount for Exemptions: Enter number of exemptions from line 4 above 4 and multiply by $600	$ 2,400.00
16. TOTAL INCOME SUBJECT TO TAX	43,754.13
17. CITY OF DETROIT TAX: Multiply line 16 by .005 (½%) ●	$ 218.77

PAYMENTS AND CREDITS

18. a. Tax withheld by employer — from line 6 above — ATTACH Forms DW-2 or W-2	$ 339.00
b. Payments and credits on 1975 Declaration of Estimated Detroit Income Tax ●	
c. Other Credits — explain in attached statement (See Instructions)	
19. TOTAL — Add Lines 18a, b, and c ●	$ 339.00

TAX DUE OR REFUND

20. If your payments (line 19) are larger than your tax (line 17), enter amount of **OVERPAYMENT** ●	$ 120.23
21. Check box if you wish overpayment on line 20 to be: (A) ☐ Credited on 1976 Estimated Tax or (B) ☒ Refunded.	
22. If your tax (line 17) is larger than your payments (line 19) enter amount of **BALANCE DUE** Pay in full with this return ●	$

Make check payable to: "TREASURER, CITY OF DETROIT." A balance due of less than one dollar ($1.00) need not be paid.

Attach Copy of Form DW-2 or W-2 Here

Attach Check or Money Order Here

SIGN HERE

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

SIGN HERE ▷ ..... (Taxpayer's signature and date)

▷ ..... (Signature of preparer other than taxpayer) (Date)

GORDON L. HOLLANDER, P.C.

SIGN HERE ▷ ..... (Spouse's signature and date) (If joint return, BOTH HUSBAND AND WIFE MUST SIGN)

CERTIFIED PUBLIC ACCOUNTANT (Address)

19675 WEST TEN MILE ROAD, Southfield, Michigan 48076

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

Reference copy, JFK Collection: ESCA (RG 233)

NW 68261 DocId:32245535 Page 218

[illegible] not exceed in 1976 .....

2. Exemptions (number of allowable exemptions times $1,500.00) .....
3. Subtract line 2 from line 1. (This is your estimated taxable income) .....
4. Estimated tax (line 3 times .046 or 4.6%) .....
5. LESS: *Total estimated tax credit for Michigan City income taxes, personal property tax on inventories,* Michigan homestead property taxes and contributions to Michigan colleges and universities .....
6. Subtract line 5 from line 4. Enter here and on line 1 below .....

MICHIGAN — THE GREAT LAKE STATE

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 due to be filed on: ☐ April 15, 1976, enter 1/4 of line 3; ☐ September 15, 1976, enter 1/2 of line 3; ☐ June 15, 1976, enter 1/3 of line 3; ☐ Jan. 15, 1977, enter amount on line 3 .....
5. If you had an overpayment on your 1975 income tax return which you elected to have applied as a credit against your 1976 estimated tax, enter the amount here .....
6. To apply entire overpayment credit to this installment and any excess to the next, enter here the amount on line 5. To spread credit evenly to each installment, divide it by number of installments and enter results here .....
7. Amount to be paid with this declaration at time of filing (line 4 less line 6) .....
8. Note: The payment of the estimated tax (line 3 less any 1975 overpayment credit) with this return eliminates the filing of quarterly estimates. Enter lump sum payment here .....

I have examined this declaration and to the best of my knowledge it is correct.

Signature(s) ..... Date ....., 19.....
If joint estimate, both husband and wife must sign

MICHIGAN — THE GREAT LAKE STATE

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	Ruby	[redacted]
	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 .....
3. ESTIMATED TAX (line 1 less line 2). (If less than $100, no declaration is required) 5,600.00
4. COMPUTATION OF INSTALLMENT. Check proper box below and enter amount indicated.
   If this declaration is due to be filed on: ☒ April 15, 1976, enter 1/4 of line 3; ☐ September 15, 1976, enter 1/2 of line 3; ☐ June 15, 1976, enter 1/3 of line 3; ☐ Jan. 15, 1977, enter amount on line 3 ..... 1,400.00
5. If you had an overpayment on your 1975 income tax return which you elected to have applied as a credit against your 1976 estimated tax, enter the amount here .....
6. To apply entire overpayment credit to this installment and any excess to the next, enter here the amount on line 5. To spread credit evenly to each installment, divide it by number of installments and enter results here .....
7. Amount to be paid with this declaration at time of filing (line 4 less line 6) 1,400.00
8. Note: The payment of the estimated tax (line 3 less any 1975 overpayment credit) with this return eliminates the filing of quarterly estimates. Enter lump sum payment here .....

I have examined this declaration and to the best of my knowledge it is correct.

Signature(s) ..... Date ....., 19.....
If joint estimate, both husband and wife must sign

Reference copy, JFK Collection: HSCA (RG 233)

NW 68261 DocId:32245535 Page 219

DEPARTMENT OF TREASURY
Revenue Division
INTANGIBLES TAX RETURN

THIS NUMBER WHEN SUBMITTING PAYMENT, OR IN CORRESPONDENCE

DO NOT WRITE ABOVE THIS LINE

Calendar Year 19____
OR FISCAL YEAR ____
Beginning ____ 19____
Ending ____ 19____

Individual ☐
Partnership ☐
Michigan Corporation ☐
Foreign Corporation ☐
Fiduciary ☐
Check One

RUBY EARL & MARGIE
18135 LIVERNOIS AVE
DETROIT MI 48221

698855

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
RETROACTIVE DATE										

Computation of Tax Due

Line No.		AMOUNT	Line No.	TAX
1.	Accounts and Notes Receivable (non-income producing only)		1.	
2.	Less Accounts and Notes Payable		2.	
3.	Balance Taxable @ 1/10th of 1%		3.	
4.	Accounts and Notes Receivable (income producing only)		4.	
5.	Less Accounts and Notes Payable (use only that portion, if any, not used in Line 2)		5.	
6.	Balance Taxable		6	
7.	Income applicable to balance		7.	
8.	Tax @ 3½% of Income (Line 7) or 1/10 of 1% of Balance (Line 6), whichever is greater.		8.	
9.	Stocks and Bonds - - - - - Schedule A, Column 9.		9.	295.37
10.	Mortgages and Land Contracts - - - - - Schedule B, Column 8.		10.	
11.	Annuities - - - - - Schedule C, Column 9.		11.	
12.	Beneficiary Return (attach copy hereto)		12.	
13.	TOTAL		13.	2952.87
14.	Less Statutory deduction ($175.00 or $350.00 by husbands and wives filing joint return)		14.	350.00
15.	BALANCE DUE		15.	2602.87
16.	Cash on Hand or in Transit as of retroactive date (include cash in safety deposit boxes)		16.	
17.	Bank Deposits in Banks Located Outside of Michigan	or Withdrawn from Mich. Banks or Ass'ns. after RETROACTIVE DATE.	17.	
18.	Savings in Building and Loan Ass'ns. Located Outside of Michigan		18.	
19.	TOTAL		19.	
20.	TAX @ 40¢ per $1000.00 of Line 19		20.	
21.	TOTAL TAX DUE (Line 15 plus Line 20)		21.	2602.87
22.	Less Advance Payment of Tax		22.	
23.	TOTAL TAX DUE		23.	2602.87
24.	Penalties & Interest; Penalty ____%, $____; Interest ____% ____ Months, $____		24.	
25.	TOTAL AMOUNT DUE		25.	2602.87

MAKE REMITTANCE PAYABLE TO STATE OF MICHIGAN
Please forward Remittance for Amount Shown Here on or before April 30.
To: MICHIGAN DEPARTMENT OF TREASURY, LANSING, MICH. 48922 (or four months after end of authorized fiscal year)

IMPORTANT—Be Sure to Answer the following Question When Applicable.

1. Business or Profession of Taxpayer SALES Phone No. 863-0400
2. Give year of last return filed. 1974 Address of Last Return SAME
3. Check here if return is computed on a Retroactive Date Method ✓ or Monthly Average Method ____
4. If taxpayer is a corporation give State and Date of Incorporation ____ Federal Employers Identification Number ____
5. If this is the return of a Trustee attach list of names and addresses of beneficiaries and date of creation of trust.
6. If this is a Business Return a copy of the Balance Sheet as of the close of the Tax Year must be attached.

I declare under the penalties imposed by Act No. 301 P. A. of 1939, as Amended, that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

Social Security Number [redacted]

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

Signed ____

Signed ____

Title ____
State whether Individual, Owner, Member of Firm, Executor

Reference copy, JFK Collection: BSCA (RG 233)

SCHEDULE F – SHAREHOLDERS SHARE OF INCOME AND CREDITS
(if additional space is needed, attach schedule)

(1) Name and Address of Each Shareholder	(2) Social Security Number	(3) Number of Shares	(4) Amount taxable as ordinary income (schedule K, total of lines 4 and 8, U.S. 1120-S)
(a) EARL RUBY 1180 STONY RIVER DR. BIRM. MI	[redacted]	7,500	46,840.04
(b) ESTATE OF GEORGE MARCUS 60 W. WASHINGTON #1150 CHICAGO, ILL. 60602		7,500	46,840.05
(c)			
(d)			
(e)			
(f)			
(g)			
(h)			
(i)			
(j)			

(5) Distributive Income from page 1, line 5, or page 2, schedule B, line 6	(6) Amount to be used by shareholder on MI-1040 (enter on page 2, schedule 1, line 34 or on page 2, schedule 2, line 43) difference between column 4 and column 5 (See instructions)	(7) Enter here and on form MI-1040, page 1, line 22 each shareholder's proportionate share of personal property taxes paid on inventories or the credit for franchise fees paid. (See instructions)	(8) Enter here and on form MI-1040, each shareholder's proportionate share of Single business tax paid. (See instructions)
(a) 46,840.04			
(b) 46,840.05			
(c)			
(d)			
(e)			
(f)			
(g)			
(h)			
(i)			
(j)			

Reference copy, JFK Collection: ESCA (RG 233)

SCHEDULE F – SHAREHOLDERS SHARE OF INCOME AND CREDITS
(If additional space is needed, attach schedule)

(1) Name and Address of Each Shareholder	(2) Social Security Number	(3) Number of Shares	(4) Amount taxable as ordinary income (schedule K, total of lines 4 and 8, U.S. 1120-S)
(a) EARL RUBY 4380 STONEY RIVER BIRM. MI	[redacted]	500	19,730.16
(b) ESTATE OF GEORGE MARCUS 69 W. WASHINGTON #1160 CHICAGO ILL. 60602		500	19,730.15
(c)			
(d)			
(e)			
(f)			
(g)			
(h)			
(i)			
(j)			

(5) Distributive Income from page 1, line 5, or page 2, schedule B, line 6	(6) Amount to be used by shareholder on MI-1040 (enter on page 2, schedule 1, line 34 or on page 2, schedule 2, line 43) difference between column 4 and column 5 (See instructions)	(7) Enter here and on form MI-1040, page 1, line 22 each shareholder's proportionate share of personal property taxes paid on inventories or the credit for franchise fees paid. (See instructions)	(8) Enter here and on form MI-1040, each shareholder's proportionate share of Single business tax paid. (See instructions)
(a) 19,730.16		46.61	
(b) 19,730.15		46.61	
(c)			
(d)			
(e)			
(f)			
(g)			
(h)			
(i)			
(j)			

Reference copy, JFK Collection: HSCA (RG 233)

Mich. Dept. of Treasury

C-8000K

Schedule of Partners or Shareholders— Partnership, Subchapter S Corp., Professional Corp.

See instructions on reverse side

1976

1 Name: Cobo-Rumar Sales, Inc.

2 Account Number: 38-1812707

PART I SUMMARY

3 Total Number of Partners or Shareholders 3 1

4 Total Number of Qualified Partners or Shareholders from Part II—enter here and on C-8000, line 60a 4

PART II QUALIFIED PARTNERS OR SHAREHOLDERS

A NAME AND ADDRESS	B SOCIAL SECURITY NO.	C % Time	D SHAREHOLDER'S SALARY	E % Own.	PARTNER'S or SHAREHOLDER'S F Share of Bus. Inc.	G Share of SBT Paid
Earl Ruby 4380 Stoney River;Birm.	[redacted]	100%	18,000 | 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

PART III NON-QUALIFIED PARTNERS OR SHAREHOLDERS. If more space is needed submit separate schedule and enter totals on line 7.

		| 00	%	| 00	| 00
		| 00	%	| 00	| 00
		| 00	%	| 00	| 00
		| 00	%	| 00	| 00
		| 00	%	| 00	| 00
		| 00	%	| 00	| 00
		| 00	%	| 00	| 00
		| 00	%	| 00	| 00
		| 00	%	| 00	| 00
		| 00	%	| 00	| 00
TOTALS (Part II and Part III)	7	| 00	%	| 00	| 00

Reference copy, JFK Collection: HSCA (RG 233)

Mich. Dept. of Treasury

C-8000X ☐

Schedule of Partners or Shareholders— Partnership, Subchapter S Corp., Professional Corp.

See instructions on reverse side

1976 ☐

1 Name: Cobo Cleaners, Inc.

2 Account Number: 38-1806433

PART I SUMMARY

3 Total Number of Partners or Shareholders 3 1

4 Total Number of Qualified Partners or Shareholders from Part II—enter here and on C-8000, line 60a ... 4

PART II QUALIFIED PARTNERS OR SHAREHOLDERS

A NAME AND ADDRESS	B SOCIAL SECURITY NO.	C % Time	D SHAREHOLDER'S SALARY	E % Own.	PARTNER'S or SHAREHOLDER'S F Share of Bus. Inc.	G Share of SBT Paid
1 Earl Ruby 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

PART III NON-QUALIFIED PARTNERS OR SHAREHOLDERS. If more space is needed submit separate schedule and enter totals on line 7.

			00	%	00	00
			00	%	00	00
			00	%	00	00
			00	%	00	00
			00	%	00	00
			00	%	00	00
			00	%	00	00
			00	%	00	00
			00	%	00	00
			00	%	00	00
			00	%	00	00
TOTALS (Part II and Part III)		7	00	%	00	00

Reference copy, JFK Collection: HSCA (RG 233)

Mich. Dept. of Treasury

C-8000X ☐

Schedule of Partners or Shareholders— Partnership, Subchapter S Corp., Professional Corp.

See instructions on reverse side

1976 ☐

1 Name:	2 Account Number:
Cobo Cleaners, Inc.	38-1806433

PART I SUMMARY

3	Total Number of Partners or Shareholders	3 1
4	Total Number of Qualified Partners or Shareholders from Part II—enter here and on C-8000, line 60a	4

PART II QUALIFIED PARTNERS OR SHAREHOLDERS

A NAME AND ADDRESS	B SOCIAL SECURITY NO.	C % Time	D SHAREHOLDER'S SALARY	E % Own.	PARTNER'S or SHAREHOLDER'S F Share of Bus. Inc.	G Share of SBT Paid
1 Earl Ruby 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

PART III NON-QUALIFIED PARTNERS OR SHAREHOLDERS. If more space is needed submit separate schedule and enter totals on line 7.

		00	%	00	00
		00	%	00	00
		00	%	00	00
		00	%	00	00
		00	%	00	00
		00	%	00	00
		00	%	00	00
		00	%	00	00
		00	%	00	00
		00	%	00	00
PART IV TOTALS (Part II and Part III)	7	00	%	00	00

Reference copy, JFK Collection: HSCA (RG 233)

Mich. Dept. of Treasury

C-8000K ☐

Schedule of Partners or Shareholders— Partnership, Subchapter S Corp., Professional Corp.

1976 ☐

See instructions on reverse side

1 Name:	2 Account Number:
Cobo Cleaners, Inc.	38-1806433

PART I SUMMARY

3 Total Number of Partners or Shareholders	3	1
4 Total Number of Qualified Partners or Shareholders from Part II—enter here and on C-8000, line 60a	4	

PART II QUALIFIED PARTNERS OR SHAREHOLDERS

A NAME AND ADDRESS	B SOCIAL SECURITY NO.	C % Time	D SHAREHOLDER'S SALARY	E % Own.	PARTNER'S or SHAREHOLDER'S F Share of Bus. Inc.	G Share of SBT Paid
Earl Ruby 4380 Stoney River; Birm.	[redacted]	100%	144,600 00	100%	00	00
		%	00	%	00	00
		%	00	%	00	00
		%	00	%	00	00
		%	00	%	00	00
		%	00	%	00	00
		%	00	%	00	00
		%	00	%	00	00
		%	00	%	00	00
		%	00	%	00	00

PART III NON-QUALIFIED PARTNERS OR SHAREHOLDERS. If more space is needed submit separate schedule and enter totals on line 7.

		00	%	00	00
		00	%	00	00
		00	%	00	00
		00	%	00	00
		00	%	00	00
		00	%	00	00
		00	%	00	00
		00	%	00	00
		00	%	00	00
		00	%	00	00
TOTALS (Part II and Part III)	7	00	%	00	00

Reference copy, JFK Collection: ESCA (RG 233)

MICHIGAN INDIVIDUAL INCOME TAX RETURN MI-1040

Department of Treasury

for 1973, or taxable year beginning ....., 1973, ending ....., 19....

Please Print or Type

First name and initial (if joint return, use first names and initials of both)	Last name	Your social security number
EARL AND MARGE	RUBY	[redacted]
Home address (number and street or rural route)		Your occupation
1136 LIVERNOIS		SALES
City, town or post office, and State	ZIP code	Spouse's social security no.
DETROIT, MICHIGAN	48221	

Were you a Michigan resident prior to July 1, 1972? ☒ Yes ☐ No

1. Exemptions-Enter here total number of exemptions claimed on your 1973 Federal income tax return ——> 3

2. Filing status - check one. ☒ Married Filing Jointly ☐ Single ☒ Resident (full year)
☐ 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 Attach copies of any Federal schedules that indicate a loss or deduction from gross income. (See page 5 of the instructions)	3	126,633 07
4. Additions (from page 2, line 36)	4	2,024 95
5. Add lines 3 and 4	5.	128,707 02
6. Subtractions (from page 2, line 44)	6	
7. Balance line(5 less line 6)	7.	130,708 02
8. Residents multiply exemptions claimed on line 1 by $1200.00 Part-year and nonresident allowance from line 48	8	3,600 00
9. Income subject to tax (line 7 less line 8)	9.	127,108 02
10. Tax: multiply line 9 by .039 (3.9%)	10.	4,957 21

CREDITS (See pages 8, 9, and 10 of the instructions)

		AMOUNT PAID		CREDIT	
11. Income tax paid to Michigan cities	11	198 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. 4,929 77

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 1,968 57
29. If line 27 is greater than line 15, enter OVERPAYMENT HERE			29.
30. Amount of line 29 you wish to apply to your estimated tax payments			30
31. Amount to be REFUNDED (subtract line 30 from line 29)			31

This return is due April 15, 1974 or on the 15th day of the fourth month after the close of your tax year.

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

Sign Here

Your signature ..... Date

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

Signature of preparer other than taxpayer ..... Date

GORDON L. HOLLANDER, P.C.
CERTIFIED PUBLIC ACCOUNTANT
17350 TEN MILE ROAD
SOUTHFIELD, MICHIGAN 48075

Make checks payable to "State of Michigan." Mail return and payment to — Michigan Income Tax, P.O. Box 1474, Lansing, Michigan 48904

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 THE GREAT LAKE STATE

MICHIGAN DECLARATION OF ESTIMATED INCOME TAX FOR INDIVIDUALS– 1974

For calendar year 1974 or fiscal year ending _____, 19____

STATE OF MICHIGAN
Department of Treasury

FORM MI-1040-ES

Please print or type	First name and initial (if joint declaration, use names and initials of both)	Last name	Your social security number
	Address (number and street)		Spouse's social security number
	City, State, and ZIP code		

1. Your estimate of 1974 income tax .....
2. Estimated income tax withheld and to be withheld during entire year of 1974 .....
3. ESTIMATED TAX (line 1 less line 2). (If less than $100, no declaration is required) .....
4. COMPUTATION OF INSTALLMENT. Check proper box below and enter amount indicated.
   If this declaration is due to be filed on: ☐ April 15, 1974, enter 1/4 of line 3; ☐ September 16, 1974, enter 1/2 of line 3; ☐ June 17, 1974, enter 1/3 of line 3; ☐ Jan. 15, 1975, enter amount on line 3 .....
5. If you had an overpayment on your 1973 income tax return which you elected to have applied as a credit against your 1974 estimated tax, enter the amount here .....
6. To apply entire overpayment credit to this installment and any excess to the next, enter here the amount on line 5. To spread credit evenly to each installment, divide it by number of installments and enter results here .....
7. Amount to be paid with this declaration at time of filing (line 4 less line 6) .....
8. Note: The payment of the estimated tax (line 3 less any 1973 overpayment credit) with this return eliminates the filing of quarterly estimates. Enter lump sum payment here .....

I have examined this declaration and to the best of my knowledge it is correct.

Signature(s) ..... Date ....., 19.....
If joint estimate, both husband and wife must sign

MICHIGAN THE GREAT LAKE STATE

MICHIGAN DECLARATION OF ESTIMATED INCOME TAX FOR INDIVIDUALS– 1974

For calendar year 1974 or fiscal year ending _____, 19____

STATE OF MICHIGAN
Department of Treasury

FORM MI-1040-ES

Please print or type	First name and initial (if joint declaration, use names and initials of both)	Last name	Your social security number
	EARL AND MARGE	RUBY	[redacted]
	Address (number and street) 18135 LIVERNOIS		Spouse's social security number
	City, State, and ZIP code DETROIT, MICHIGAN 48221		

1. Your estimate of 1974 income tax 2,000.00
2. Estimated income tax withheld and to be withheld during entire year of 1974 .....
3. ESTIMATED TAX (line 1 less line 2). (If less than $100, no declaration is required) 2,000.00
4. COMPUTATION OF INSTALLMENT. Check proper box below and enter amount indicated.
   If this declaration is due to be filed on: ☒ April 15, 1974, enter 1/4 of line 3; ☐ September 16, 1974, enter 1/2 of line 3; ☐ June 17, 1974, enter 1/3 of line 3; ☐ Jan. 15, 1975, enter amount on line 3 ..... 500.00
5. If you had an overpayment on your 1973 income tax return which you elected to have applied as a credit against your 1974 estimated tax, enter the amount here .....
6. To apply entire overpayment credit to this installment and any excess to the next, enter here the amount on line 5. To spread credit evenly to each installment, divide it by number of installments and enter results here .....
7. Amount to be paid with this declaration at time of filing (line 4 less line 6) 500.00
8. Note: The payment of the estimated tax (line 3 less any 1973 overpayment credit) with this return eliminates the filing of quarterly estimates. Enter lump sum payment here .....

I have examined this declaration and to the best of my knowledge it is correct.

Signature(s) ..... Date ....., 19.....
If joint estimate, both husband and wife must sign

NW 68261 DocId:32245535 Page 228

[illegible] or other taxable year beginning ..... 1973, ending ..... 19..

First Name and Initial	Last Name	Your Social Security Number	EXTENSION NUMBER
If joint return, Home Address (No.	4 F704298 [redacted]	Your Occupation	If you are an EMPLOYER, enter your Federal EMPLOYER Identification No. here:
City, Town or Post	RUBY EARL & MARGE 18135 LIVERNOIS DETROIT, MI 48221	Spouse's Social Security Number 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 1972 (If the same as above write "Same". If different, indicate date moved.) If none filed, give reason. SAME

Auditor

SCHEDULE A — EXEMPTIONS

	Regular	65 or over	Blind	Enter number of exemptions checked →
1. YOURSELF	☒	☐	☐	2
SPOUSE	☒	☐	☐	

2. Enter first names of each of your DEPENDENT CHILDREN who lived with you: TOYNE — 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	
				→
				→

4. Total exemptions from lines 1, 2 and 3; enter here and on line 15 below. → 3

INCOME (If joint return, include all income of both husband and wife)

5. Enter GROSS income from employers for wages, salaries, commissions, tips, etc. — indicate (W) for wife

Employer's Name	Where employed (City and State)	Total wages reported on DW-2 or W-2	Detroit Income Tax Withheld	WAGES, ETC. EARNED IN DETROIT
CO-CO CLEANERS INC.	DET, MI	$ 50,350.00	$ [illegible]	$ [illegible]
CO-CO RUMOR SALES, INC.	DET, MI	10,000.00	120.00	[illegible]
6. TOTALS		60,350.00	[illegible]	[illegible]

7. Rental income (or loss) from tangible property in the City of Detroit — from page 2, Schedule B, line 4 ..... [illegible]
8. Other income (or loss) from partnerships, etc. — from page 2, Schedule F, line 4 ..... [illegible]
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) ..... [illegible]
13. Less: Deductions from page 2, Schedule M, line 5 (if none, enter zero) .....
14. Total (line 12 less line 13) ..... [illegible]
15. Less Amount for Exemptions: Enter number of exemptions from line 4 above 3 and multiply by $600 ..... $ [illegible]
16. TOTAL INCOME SUBJECT TO TAX ..... [illegible]
17. CITY OF DETROIT TAX: Multiply line 16 by .005 (½%) ..... $ [illegible]

PAYMENTS AND CREDITS

18. a. Tax withheld by employer — from line 6 above — ATTACH Forms DW-2 or W-2 ..... $ 335.27
    b. Payments and credits on 1973 Declaration of Estimated Detroit Income Tax .....
    c. Other Credits — explain in attached statement (See Instructions) .....
19. TOTAL — Add Lines 18a, b, and c ..... $ [illegible]

TAX DUE OR REFUND

20. If your payments (line 19) are larger than your tax (line 17), enter amount of **OVERPAYMENT** ..... $ 185.26
21. Check box if you wish overpayment on line 20 to be: (A) ☐ Credited on 1974 Estimated Tax or (B) ☒ Refunded.
22. If your tax (line 17) is larger than your payments (line 19) enter amount of **BALANCE DUE** Pay in full with this return ..... $

Make check payable to: "TREASURER, CITY OF DETROIT." A balance due of less than one dollar ($1.00) need not be paid.

SIGN HERE

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

SIGN HERE ..... (Taxpayer's signature and date)

(Signature of preparer other than taxpayer) (Date)
GORDON L. HOLLANDER, P.C.
CERTIFIED PUBLIC ACCOUNTANT
17350 GREEN FIELD ROAD
SOUTHFIELD, MICHIGAN 48075

SIGN HERE ..... (Spouse's signature and date) (If joint return, BOTH HUSBAND AND WIFE MUST SIGN)

MAIL TO: City Treasurer, 104 City-County Building, Detroit, Michigan 48226
RETURNS MUST BE FILED BY APRIL 30

Attach Copy of Form DW-2 or W-2 Here

Attach Check or Money Order Here

Revenue Division
INTANGIBLES TAX RETURN

Calendar Year 19 73
OR FISCAL YEAR
Beginning 19
Ending 19

Individual
Partnership
Michigan Corporation
Foreign Corporation
Fiduciary
Check One

THIS NUMBER WHEN SUBMITTING PAYMENT, OR IN CORRESPONDENCE:

DO NOT WRITE ABOVE THIS LINE

RUBY EARL & MARGIE
18135 LIVERNOIS AVE
DETROIT MI 48221

6 9 8 8 5 5

POSTED | FILED

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	
11	30	73	698855	007	82		1		73	12
RETROACTIVE DATE										

Computation of Tax Due

Line No.		AMOUNT	Line No.	TAX
1.	Accounts and Notes Receivable (non-income producing only)		1.	
2.	Less Accounts and Notes Payable		2.	
3.	Balance Taxable @ 1/10th of 1%		3.	
4.	Accounts and Notes Receivable (income producing only)		4.	
5.	Less Accounts and Notes Payable (use only that portion, if any, not used in Line 2)		5.	
6.	Balance Taxable		6.	
7.	Income applicable to balance		7.	
8.	Tax @ 3½% 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.	9 26.64
10.	Mortgages and Land Contracts - - - - - Schedule B, Column 8		10.	
11.	Annuities - - - - - Schedule C, Column 9		11.	
12.	Beneficiary Return (attach copy hereto)		12.	
13.	TOTAL		13.	
14.	Less Statutory deduction ($175.00 or $350.00 by husbands and wives filing joint return)		14.	
15.	BALANCE DUE		15.	
16.	Cash on Hand or in Transit as of retroactive date (include cash in safety deposit boxes)		16.	
17.	Bank Deposits in Banks Located Outside of Michigan — or Withdrawn from Mich. Banks or Ass'ns. after RETROACTIVE DATE.		17.	
18.	Savings in Building and Loan Ass'ns. Located Outside of Michigan		18.	
19.	TOTAL		19.	
20.	TAX @ 40¢ per $1000.00 of Line 19		20.	
21.	TOTAL TAX DUE (Line 15 plus Line 20)		21.	1 5 26.4
22.	Less Advance Payment of Tax		22.	
23.	TOTAL TAX DUE		23.	1 5 26.4
24.	Penalties & Interest; Penalty ____%, $____; Interest ____% ____ Months, $____		24.	
25.	TOTAL AMOUNT DUE		25.	1 5 26.4

MAKE REMITTANCE PAYABLE TO STATE OF MICHIGAN
Please forward Remittance for Amount Shown Here on or before April 30.
To: MICHIGAN DEPARTMENT OF TREASURY, LANSING, MICH. 48922 (or four months after end of authorized fiscal year)

IMPORTANT—Be Sure to Answer the following Question When Applicable.

1. Business or Profession of Taxpayer SALES Phone No. 963-3400
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 [redacted]

Return Prepared by GORDON L WOLLANDER, P.C.
CERTIFIED PUBLIC ACCOUNTANT
Address 17350 TEN MILE ROAD
SOUTHFIELD, MICHIGAN 48075

Signed
Signed
Title
State whether Individual Owner, Member of Firm, Director, Administrator, Trustee, etc., or give title if other than officer

SEE INSTRUCTIONS ON REVERSE SIDE

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX
TAX COMPUTATION SCHEDULE

C of D-15-DIT-J (Rev. 8-73)

A. TOTAL DETROIT INCOME EXPECTED IN 1974	$
B. EXEMPTIONS ($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 1974 or Fiscal Year Ending ....., 19.... 1974

NAME(S) (PRINT OR TYPE)

ADDRESS

CITY STATE POSTAL ZIP CODE

YOUR SOCIAL SECURITY NUMBER

SPOUSE'S SOCIAL SECURITY NUMBER

CHECK TYPE OF DECLARATION
- ☐ INDIVIDUAL
- ☐ CORPORATION
- ☐ PARTNERSHIP
- ☐ OTHER

KEEP THIS COPY FOR YOUR RECORDS

1a. Your 1973 Detroit Income Tax $.....; 1b. Your Estimate of 1974 Detroit Income Tax	$.....
2. Amount of Detroit Income Tax to be withheld or other credit expected in 1974	
3. ESTIMATED TAX (line 1b less line 2)	$
4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: ☐ Apr. 30, 1974—1/4; ☐ June 30, 1974—1/3; ☐ Sept. 30, 1974—1/2; ☐ Jan. 31, 1975—100%	$.....
5. Less: Amount of overpayment on 1973 return which you elected to claim as a credit →	$
6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5)	$

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER _____

MAKE REMITTANCE PAYABLE TO "TREASURER, CITY OF DETROIT" AND MAIL WITH DECLARATION TO:

OFFICE OF THE CITY TREASURER — INCOME TAX DIVISION
104 CITY-COUNTY BUILDING
DETROIT, MICHIGAN 48226

This declaration of estimated tax is not a Tax Return.

DATE

DETACH ON PERFORATION AND SEND FORM BELOW WITH YOUR REMITTANCE

D-1040-ES

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX

For Calendar Year 1974 or Fiscal Year Ending ....., 19.... 1974

NAME(S) (PRINT OR TYPE) COAD CLEANERS, INC.

ADDRESS 1455 LIVERNOIS

CITY DETROIT STATE MICHIGAN POSTAL ZIP CODE 48211

YOUR SOCIAL SECURITY NUMBER [redacted]

SPOUSE'S SOCIAL SECURITY NUMBER

CHECK TYPE OF DECLARATION
- ☐ INDIVIDUAL
- ☒ CORPORATION
- ☐ PARTNERSHIP
- ☐ OTHER

DOCUMENT LOCATOR NUMBER

1a. Your 1973 Detroit Income Tax $ 1,580.53; 1b. Your Estimate of 1974 Detroit Income Tax	$ 1,600.00
2. Amount of Detroit Income Tax to be withheld or other credit expected in 1974	
3. ESTIMATED TAX (line 1b less line 2)	$ 1,600.00
4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: ☒ Apr. 30, 1974—1/4; ☐ June 30, 1974—1/3; ☐ Sept. 30, 1974—1/2; ☐ Jan. 31, 1975—100%	$ 400.00
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)	$ 400.00

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER _____

I CERTIFY THAT THIS IS A CORRECT DECLARATION.

This declaration of estimated tax is not a Tax Return.

Signature of Taxpayer. Spouse also if joint declaration.

DATE

[illegible] (specify)		[illegible] Method used in valuing closing inventory: [illegible]	
[illegible] beginning of year		5 Total of lines 1 through 4	
[illegible] for manufacture or sale		6 Less inventory at end of year	
[illegible] and direct labor		7 Cost of goods sold (enter here and on line 2, page 1)	
[illegible] (attach schedule)			

COMPENSATION OF OFFICERS (See instruction 12)

1. Name of officer	2. Social security number	3. Title	4. Time devoted to business	5. Percentage of corporation stock owned	6. Amount of compensation	7. Expense account allowances
[redacted]						
[redacted]						

Total compensation of officers (enter here and on line 12, page 1)

BAD DEBTS—RESERVE METHOD (See instruction 15)

1. Year	2. Trade notes and accounts receivable outstanding at end of year	3. Sales on account	Amount added to reserve: 4. Current year's provision	Amount added to reserve: 5. Recoveries	6. Amount charged against reserve	7. Reserve for bad debts at end of year
1969						
1970						
1971						
1972						
1973						

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 (ADR) System) or Form 5006 (Guideline Class Life System) with your return. Except as otherwise expressly provided in regulations section 1.167(a)-11(b)(4) and regulations section 1.167(a)-12, the provisions of Revenue Procedures 62-21 and 65-13 are not applicable for taxable years ending after 1970.

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

1. Group and guideline class or description of property	2. Date acquired	3. Cost or other basis	4. Depreciation allowed or allowable in prior years	5. Method of computing depreciation	6. Life or rate	7. Depreciation for this year
1 Total additional first-year depreciation (do not include in items below)						
2 Depreciation from Form 4832						
3 Depreciation from Form 5006						
4 Other depreciation:						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify)						
5 Totals						
6 Less amount of depreciation claimed in Schedule A						
7 Balance—enter here and on line 21, page 1						

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						

TAX COMPUTATION (See instructions)

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

[illegible] Taxable Income

1. Taxable income (line 28, page 1) . . . . . .
2. (a) Money distributed as dividends out of earnings and profits of the taxable year . . . . .
   (b) Tax imposed on certain capital gains (line 31, page 1) . . . . . .
3. Corporation's undistributed taxable income . . . . . .

SUMMARY OF DISTRIBUTIONS AND OTHER ITEMS [illegible] made to shareholders

1. Name and address of each shareholder	2. Social security number	3. Stock ownership: Number of shares	Voting stock: Prior	Voting stock: Current	4. Distributed	5.
	[redacted]					
	[redacted]					

4. Actual dividend distributions taxable as ordinary income (Do not include amounts shown on line 6) . . . . . .
5. Actual dividend distributions taxable as long-term capital gains (after tax)* . . . . . .
6. Actual dividend distributions taxable as ordinary income and qualifying for dividend exclusion . . . . .
7. Nondividend distributions . . . . . .
8. Undistributed taxable income—taxable as ordinary income or (loss) . . . . . .
9. Undistributed taxable income—taxable as long-term capital gain (after tax)* . . . . . .

*Each shareholder should be notified as to what amount of his pro rata share of long-term capital gains may qualify as subtraction (d) items. See section 1375(b).

10 INTEREST ON INVESTMENT INDEBTEDNESS:
(a) Investment interest expense . . .
(b) Net investment income or (loss) . .
(c) Excess expenses over rental income attributable to net lease property . .
(d) Excess of net long-term capital gains over net short-term capital losses attributable to investment property .

11 TAX PREFERENCE:
(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) Certified pollution control facilities .
(2) Railroad rolling stock . . .
(3) On-the-job training facilities .
(4) Child care facilities . . . .
(c) Reserves for losses on bad debts of financial institutions . . . . .
(d) Excess percentage depletion . .
(e) Net long-term capital gain (after tax) . .

12 INVESTMENT CREDIT PROPERTY:

Basis of new 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	
Basis 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 1120S, give copy B to each shareholder, and keep Copy C for your records.

A Date incorporated Jan 1, 1966

B Did the corporation at the end of the taxable year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? ☐ Yes ☐ No. (For rules of attribution, see section 267(c).) If the answer is "Yes," attach a schedule showing:
(a) name, address, and employer identification number; and
(b) percentage owned.

H Did the corporation during the taxable year have any contracts or subcontracts subject to the Renegotiation Act of 1951? ☐ Yes ☐ No
If "Yes," enter the aggregate gross dollar amount billed during the year . . . . . .

I Amount of taxable income or (loss) for: 1970 48,505.67; 1971 [illegible]; 1972 6,666.67

J Refer to page 7 of instructions and state the principal:
Business activity [illegible]
Product or service [illegible]

K Were you a member of a controlled group subject to the provisions of sections 1561 or 1562? . . . . ☐ Yes ☐ No

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

M Did you file all required Forms 1099, 1096 and 1087? ☐ Yes ☐ No

N Did the corporation, at any time during the taxable year, have any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country? . . . . . ☐ Yes ☐ No
If "Yes," attach Form 4683. (For definitions, see Form 4683.)

O Answer only if (1) this is the first 1120S return filed since your election to be treated as a small business corporation and (2) the corporation was in existence for the taxable year prior to the election and has investment credit property:
Was an agreement filed under section 1.47-4(b) of the Regulations? . . . . . ☐ Yes ☐ No

TAX COMPUTATION SCHEDULE

C of D-1040-ES (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 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 1974 or Fiscal Year Ending ....., 19..

1974

NAME(S) (PRINT OR TYPE)

ADDRESS

CITY STATE POSTAL ZIP CODE

YOUR SOCIAL SECURITY NUMBER

SPOUSE'S SOCIAL SECURITY NUMBER

CHECK TYPE OF DECLARATION
- ☐ INDIVIDUAL
- ☐ CORPORATION
- ☐ PARTNERSHIP
- ☐ OTHER

KEEP THIS COPY FOR YOUR RECORDS

1a. Your 1973 Detroit Income Tax $.....; 1b. Your Estimate of 1974 Detroit Income Tax	$
2. Amount of Detroit Income Tax to be withheld or other credit expected in 1974	
3. ESTIMATED TAX (line 1b less line 2)	$
4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: ☐ Apr. 30, 1974—1/4; ☐ June 30, 1974—1/3; ☐ Sept. 30, 1974—1/2; ☐ Jan. 31, 1975—100%	$
5. Less: Amount of overpayment on 1973 return which you elected to claim as a credit →	$
6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5)	$

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER _____

MAKE REMITTANCE PAYABLE TO "TREASURER, CITY OF DETROIT" AND MAIL WITH DECLARATION TO:

OFFICE OF THE CITY TREASURER — INCOME TAX DIVISION
104 CITY-COUNTY BUILDING
DETROIT, MICHIGAN 48226

This declaration of estimated tax is not a Tax Return.

DATE

DETACH ON PERFORATION AND SEND FORM BELOW WITH YOUR REMITTANCE

D-1040-ES

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX

For Calendar Year 1974 or Fiscal Year Ending ....., 19..

1974

NAME(S) (PRINT OR TYPE) Good - Rumer SALES, INC.

ADDRESS 7055 LIVERNOIS

CITY DETROIT STATE MICHIGAN POSTAL ZIP CODE 48[illegible]

YOUR SOCIAL SECURITY NUMBER [redacted]

SPOUSE'S SOCIAL SECURITY NUMBER

CHECK TYPE OF DECLARATION
- ☐ INDIVIDUAL
- ☐ CORPORATION
- ☐ PARTNERSHIP
- ☐ OTHER

DOCUMENT LOCATOR NUMBER

1a. Your 1973 Detroit Income Tax $ 219.04; 1b. Your Estimate of 1974 Detroit Income Tax	$ 225.[illegible]
2. Amount of Detroit Income Tax to be withheld or other credit expected in 1974	
3. ESTIMATED TAX (line 1b less line 2)	$ [illegible]
4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: ☐ Apr. 30, 1974—1/4; ☐ June 30, 1974—1/3; ☐ Sept. 30, 1974—1/2; ☐ Jan. 31, 1975—100%	$
5. Less: Amount of overpayment on 1973 return which you elected to claim as a credit →	$ [illegible]
6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5)	$ [illegible]

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

(If additional space is needed, attach schedule)

(1) Name and Address of Each Shareholder	(2) Social Security Number	(3) Number of Shares
(a) [illegible]	[redacted]	[illegible]
(b) [illegible] MASSEY [illegible]	[redacted]	[illegible]
(c)		
(d)		
(e)		
(f)		
(g)		
(h)		
(i)		
(j)		

	(5)	(6) Amount to be used by shareholder on
Income (schedule K, total of lines 4 and 8, U.S. 1120-S)	line 5, or page 2, schedule B, line 6	line 35 or on page 2, schedule E, line 43) difference between column 4 and column 5 (see instructions)
(a) $ 38,707.35	$ 38,707.35	$ — 0 —
(b) 38,707.36	38,707.36	— 0 —
(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. 8-73)

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 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 1974 or Fiscal Year Ending ....., 19....

1974

NAME(S) (PRINT OR TYPE)

ADDRESS

CITY STATE POSTAL ZIP CODE

YOUR SOCIAL SECURITY NUMBER

SPOUSE'S SOCIAL SECURITY NUMBER

CHECK TYPE OF DECLARATION
- ☐ INDIVIDUAL
- ☐ CORPORATION
- ☐ PARTNERSHIP
- ☐ OTHER

KEEP THIS COPY FOR YOUR RECORDS

1a. Your 1973 Detroit Income Tax $.....; 1b. Your Estimate of 1974 Detroit Income Tax	$
2. Amount of Detroit Income Tax to be withheld or other credit expected in 1974	
3. ESTIMATED TAX (line 1b less line 2)	$
4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: ☐ Apr. 30, 1974—1/4; ☐ June 30, 1974—1/3; ☐ Sept. 30, 1974—1/2; ☐ Jan. 31, 1975—100%	$
5. Less: Amount of overpayment on 1973 return which you elected to claim as a credit →	$
6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5)	$

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER _____

MAKE REMITTANCE PAYABLE TO "TREASURER, CITY OF DETROIT" AND MAIL WITH DECLARATION TO:

OFFICE OF THE CITY TREASURER — INCOME TAX DIVISION
104 CITY-COUNTY BUILDING
DETROIT, MICHIGAN 48226

This declaration of estimated tax is not a Tax Return.

DATE

DETACH ON PERFORATION AND SEND FORM BELOW WITH YOUR REMITTANCE

D-1040-ES

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX

For Calendar Year 1974 or Fiscal Year Ending ....., 19....

1974

NAME(S) (PRINT OR TYPE) COBO CLEANERS, INC.

ADDRESS 1015 LIVERNOIS

CITY DETROIT STATE MICHIGAN POSTAL ZIP CODE 48221

YOUR SOCIAL SECURITY NUMBER [redacted]

SPOUSE'S SOCIAL SECURITY NUMBER

CHECK TYPE OF DECLARATION
- ☐ INDIVIDUAL
- ☒ CORPORATION
- ☐ PARTNERSHIP
- ☐ OTHER

DOCUMENT LOCATOR NUMBER

1a. Your 1973 Detroit Income Tax $ 1,580.53 1b. Your Estimate of 1974 Detroit Income Tax	$ 1,600.00
2. Amount of Detroit Income Tax to be withheld or other credit expected in 1974	
3. ESTIMATED TAX (line 1b less line 2)	$ 1,600.00
4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: ☒ Apr. 30, 1974—1/4; ☐ June 30, 1974—1/3; ☐ Sept. 30, 1974—1/2; ☐ Jan. 31, 1975—100%	$ 400.00
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)	$ 400.00

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER _____

I CERTIFY THAT THIS IS A CORRECT DECLARATION.

This declaration of estimated tax is not a Tax Return.

Signature of Taxpayer. Spouse also if joint declaration.

DATE

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX
TAX COMPUTATION SCHEDULE

C of D-1040-ES (Rev. 6-73)

A. TOTAL DETROIT INCOME EXPECTED IN 1974	$
B. EXEMPTIONS ($600.00 FOR EACH EXEMPTION)	$
C. ESTIMATED DETROIT TAXABLE INCOME (LINE A LESS LINE B)	$
D. ESTIMATED DETROIT INCOME TAX—NONRESIDENT INDIVIDUALS ENTER 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 1974 or Fiscal Year Ending ....., 19

NAME(S) (PRINT OR TYPE)

ADDRESS

CITY STATE POSTAL ZIP CODE

YOUR SOCIAL SECURITY NUMBER

SPOUSE'S SOCIAL SECURITY NUMBER

CHECK TYPE OF DECLARATION
- ☐ INDIVIDUAL
- ☐ CORPORATION
- ☐ PARTNERSHIP
- ☐ OTHER

KEEP THIS COPY FOR YOUR RECORDS

1a. Your 1973 Detroit Income Tax $.....; 1b. Your Estimate of 1974 Detroit Income Tax	$
2. Amount of Detroit Income Tax to be withheld or other credit expected in 1974	
3. ESTIMATED TAX (line 1b less line 2)	$
4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: ☐ Apr. 30, 1974—1/4; ☐ June 30, 1974—1/3; ☐ Sept. 30, 1974—1/2; ☐ Jan. 31, 1975—100%	$
5. Less: Amount of overpayment on 1973 return which you elected to claim as a credit →	$
6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5)	$

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER _____

MAKE REMITTANCE PAYABLE TO "TREASURER, CITY OF DETROIT" AND MAIL WITH DECLARATION TO:

OFFICE OF THE CITY TREASURER — INCOME TAX DIVISION
104 CITY-COUNTY BUILDING
DETROIT, MICHIGAN 48226

This declaration of estimated tax is not a Tax Return.

DATE

DETACH ON PERFORATION AND SEND FORM BELOW WITH YOUR REMITTANCE

D-1040-ES

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX
For Calendar Year 1974 or Fiscal Year Ending ....., 19

NAME(S) (PRINT OR TYPE) [illegible] SALES, INC.

ADDRESS [illegible] WEST LIVERNOIS

CITY [illegible], MICHIGAN STATE POSTAL ZIP CODE [illegible]

YOUR SOCIAL SECURITY NUMBER [redacted]

SPOUSE'S SOCIAL SECURITY NUMBER

CHECK TYPE OF DECLARATION
- ☐ INDIVIDUAL
- ☐ CORPORATION
- ☐ PARTNERSHIP
- ☐ OTHER

DOCUMENT LOCATOR NUMBER

1a. Your 1973 Detroit Income Tax $ 219.04; 1b. Your Estimate of 1974 Detroit Income Tax	$ [illegible]
2. Amount of Detroit Income Tax to be withheld or other credit expected in 1974	
3. ESTIMATED TAX (line 1b less line 2)	$ [illegible]
4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: ☐ Apr. 30, 1974—1/4; ☐ June 30, 1974—1/3; ☐ Sept. 30, 1974—1/2; ☐ Jan. 31, 1975—100%	$
5. Less: Amount of overpayment on 1973 return which you elected to claim as a credit →	$ [illegible]
6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5)	$ [illegible]

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) GAIL RUBY 4380 STONEY RIVER, BIRM. MICH.	[redacted]	7,500
(b) ESTATE OF GEORGE MARCUS 69 W. WASHINGTON #1150 CHICAGO, ILL. 60602		7,500
(c)		
(d)		
(e)		
(f)		
(g)		
(h)		
(i)		
(j)		

(4) Amount taxable as ordinary income (schedule K, total of lines 4 and 8, U.S. 1120-S)	(5) Distributive income from page 1, line 5, or page 2, schedule B, line 6	(6) Amount to be used by shareholder on MI-1040 (enter on page 2, schedule 1, line 37 or on page 2, schedule 2, line 46) difference between column 4 and column 5 (see instructions)	(7) Enter here and on form MI-1040, page 1, line 25 each shareholder's proportionate share of personal property taxes paid on inventories or the credit for franchise fees paid. (see instructions)
(a) $ 9,169.69	9,169.69		[illegible]
(b) 9,169.69	9,169.69		[illegible]
(c)			
(d)			
(e)			
(f)			
(g)			
(h)			
(i)			
(j)			

D-1040-ES CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX 1975

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 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 1975

For Calendar Year 1975 or Fiscal Year Ending ....., 19.....

NAME(S) (PRINT OR TYPE)

ADDRESS

CITY STATE POSTAL ZIP CODE

YOUR SOCIAL SECURITY NUMBER

SPOUSE'S SOCIAL SECURITY NUMBER

CHECK TYPE OF DECLARATION
- ☐ INDIVIDUAL
- ☐ CORPORATION
- ☐ PARTNERSHIP
- ☐ OTHER

KEEP THIS COPY FOR YOUR RECORDS

1a. Your 1974 Detroit Income Tax $.....; 1b. Your Estimate of 1975 Detroit Income Tax	$
2. Amount of Detroit Income Tax to be withheld or other credit expected in 1975	
3. ESTIMATED TAX (line 1b less line 2)	$
4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: ☐ Apr. 30, 1975—1/4; ☐ June 30, 1975—1/3; ☐ Sept. 30, 1975—1/2; ☐ Jan. 31, 1976—100%	$
5. Less: Amount of overpayment on 1974 return which you elected to claim as a credit →	$
6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5)	$

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER _____

MAKE REMITTANCE PAYABLE TO "TREASURER, CITY OF DETROIT" AND MAIL WITH DECLARATION TO:

FINANCE DEPARTMENT — INCOME TAX DIVISION
104 CITY-COUNTY BUILDING
DETROIT, MICHIGAN 48226

This declaration of estimated tax is not a Tax Return.

DATE

DETACH ON PERFORATION AND SEND FORM BELOW WITH YOUR REMITTANCE

D-1040-ES CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX 1975

For Calendar Year 1975 or Fiscal Year Ending ....., 19.....

NAME(S) (PRINT OR TYPE) COBO-RUMAR SALES, INC.

ADDRESS 18135 LIVERNOIS

CITY DETROIT STATE MICHIGAN POSTAL ZIP CODE 48221

YOUR SOCIAL SECURITY NUMBER [redacted]

SPOUSE'S SOCIAL SECURITY NUMBER

CHECK TYPE OF DECLARATION
- ☐ INDIVIDUAL
- ☒ CORPORATION
- ☐ PARTNERSHIP
- ☐ OTHER

DOCUMENT LOCATOR NUMBER

1a. Your 1974 Detroit Income Tax $ 367.39; 1b. Your Estimate of 1975 Detroit Income Tax	$ 400.00
2. Amount of Detroit Income Tax to be withheld or other credit expected in 1975	
3. ESTIMATED TAX (line 1b less line 2)	$ 400.00
4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: ☒ Apr. 30, 1975—1/4; ☐ June 30, 1975—1/3; ☐ Sept. 30, 1975—1/2; ☐ Jan. 31, 1976—100%	$ 100.00
5. Less: Amount of overpayment on 1974 return which you elected to claim as a credit →	$
6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5)	$ 100.00

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER _____

I CERTIFY THAT THIS IS A CORRECT DECLARATION.

This declaration of estimated tax is not a Tax Return.

Signature of Taxpayer. Spouse also if joint declaration.

DATE

SCHEDULE F – SHAREHOLDERS SHARE OF INCOME AND CREDITS

(If additional space is needed, attach schedule)

(1) Name and Address of Each Shareholder	(2) Social Security Number	(3) Number of Shares
(a) EARL 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)				

D-1040-ES CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX 1975

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 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 1975

For Calendar Year 1975 or Fiscal Year Ending ....., 19 ....

NAME(S) (PRINT OR TYPE)

ADDRESS

CITY STATE POSTAL ZIP CODE

YOUR SOCIAL SECURITY NUMBER

SPOUSE'S SOCIAL SECURITY NUMBER

CHECK TYPE OF DECLARATION
- ☐ INDIVIDUAL
- ☐ CORPORATION
- ☐ PARTNERSHIP
- ☐ OTHER

KEEP THIS COPY FOR YOUR RECORDS

1a. Your 1974 Detroit Income Tax $.....; 1b. Your Estimate of 1975 Detroit Income Tax	$
2. Amount of Detroit Income Tax to be withheld or other credit expected in 1975	
3. ESTIMATED TAX (line 1b less line 2)	$
4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: ☐ Apr. 30, 1975—1/4; ☐ June 30, 1975—1/3; ☐ Sept. 30, 1975—1/2; ☐ Jan. 31, 1976—100%	$
5. Less: Amount of overpayment on 1974 return which you elected to claim as a credit →	$
6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5)	$

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER _____

MAKE REMITTANCE PAYABLE TO "TREASURER, CITY OF DETROIT" AND MAIL WITH DECLARATION TO:

FINANCE DEPARTMENT — INCOME TAX DIVISION
104 CITY-COUNTY BUILDING
DETROIT, MICHIGAN 48226

This declaration of estimated tax is not a Tax Return.

DATE

DETACH ON PERFORATION AND SEND FORM BELOW WITH YOUR REMITTANCE

D-1040-ES CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX 1975

For Calendar Year 1975 or Fiscal Year Ending ....., 19 ....

NAME(S) (PRINT OR TYPE) COLD CLEANERS, INC.

ADDRESS 18135 LIVERNOIS

CITY DETROIT STATE MICHIGAN POSTAL ZIP CODE 48221

YOUR SOCIAL SECURITY NUMBER [redacted]

SPOUSE'S SOCIAL SECURITY NUMBER

CHECK TYPE OF DECLARATION
- ☐ INDIVIDUAL
- ☒ CORPORATION
- ☐ PARTNERSHIP
- ☐ OTHER

1a. Your 1974 Detroit Income Tax $ 1,469.26; 1b. Your Estimate of 1975 Detroit Income Tax	$ 1,600.00
2. Amount of Detroit Income Tax to be withheld or other credit expected in 1975	
3. ESTIMATED TAX (line 1b less line 2)	$ 1,600.00
4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: ☒ Apr. 30, 1975—1/4; ☐ June 30, 1975—1/3; ☐ Sept. 30, 1975—1/2; ☐ Jan. 31, 1976—100%	$ 400.00
5. Less: Amount of overpayment on 1974 return which you elected to claim as a credit →	$ 130.74
6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5)	$ 269.26

DOCUMENT LOCATOR NUMBER

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) CARL RUBY 4980 STONEY RIVER, BIRM. MICH.	[redacted]	7,500
(b) ESTATE OF GEORGE MARCUS 69 W. WASHINGTON #1-1150 CHICAGO, ILL. 60602		7,500
(c)		
(d)		
(e)		
(f)		
(g)		
(h)		
(i)		
(j)		

(4) Amount taxable as ordinary income (schedule K, total of lines 4 and 8, U.S. 1120-S)	(5) Distributive Income from page 1, line 5, or page 2, schedule B, line 6	(6) Amount to be used by shareholder on MI-1040 (enter on page 2, schedule 1, line 37 or on page 2, schedule 2, line 46) difference between column 4 and column 5 (see instructions)	(7) Enter here and on form MI-1040, page 1, line 25 each shareholder's proportionate share of personal property taxes paid on inventories or the credit for franchise fees paid. (see instructions)
(a) $ 9,169.69	9,169.69		[illegible]
(b) 9,169.69	9,169.69		[illegible]
(c)			
(d)			
(e)			
(f)			
(g)			
(h)			
(i)			
(j)			

D-1040-ES CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX 1975

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 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 1975

For Calendar Year 1975 or Fiscal Year Ending ....., 19.....

NAME(S) (PRINT OR TYPE)

ADDRESS

CITY STATE POSTAL ZIP CODE

YOUR SOCIAL SECURITY NUMBER

SPOUSE'S SOCIAL SECURITY NUMBER

CHECK TYPE OF DECLARATION
- ☐ INDIVIDUAL
- ☐ CORPORATION
- ☐ PARTNERSHIP
- ☐ OTHER

KEEP THIS COPY FOR YOUR RECORDS

1a. Your 1974 Detroit Income Tax $.....; 1b. Your Estimate of 1975 Detroit Income Tax	$
2. Amount of Detroit Income Tax to be withheld or other credit expected in 1975	
3. ESTIMATED TAX (line 1b less line 2)	$
4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: ☐ Apr. 30, 1975—1/4; ☐ June 30, 1975—1/3; ☐ Sept. 30, 1975—1/2; ☐ Jan. 31, 1976—100%	$
5. Less: Amount of overpayment on 1974 return which you elected to claim as a credit →	$
6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5)	$

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER _____

MAKE REMITTANCE PAYABLE TO "TREASURER, CITY OF DETROIT" AND MAIL WITH DECLARATION TO:

FINANCE DEPARTMENT — INCOME TAX DIVISION
104 CITY-COUNTY BUILDING
DETROIT, MICHIGAN 48226

This declaration of estimated tax is not a Tax Return.

DATE

DETACH ON PERFORATION AND SEND FORM BELOW WITH YOUR REMITTANCE

D-1040-ES CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX 1975

For Calendar Year 1975 or Fiscal Year Ending ....., 19.....

NAME(S) (PRINT OR TYPE) COBO-RUMAR SALES, INC.

ADDRESS 18135 LIVERNOIS

CITY DETROIT STATE MICHIGAN POSTAL ZIP CODE 48221

YOUR SOCIAL SECURITY NUMBER [redacted]

SPOUSE'S SOCIAL SECURITY NUMBER

CHECK TYPE OF DECLARATION
- ☐ INDIVIDUAL
- ☒ CORPORATION
- ☐ PARTNERSHIP
- ☐ OTHER

DOCUMENT LOCATOR NUMBER

1a. Your 1974 Detroit Income Tax $ 367.39; 1b. Your Estimate of 1975 Detroit Income Tax	$ 400 00
2. Amount of Detroit Income Tax to be withheld or other credit expected in 1975	
3. ESTIMATED TAX (line 1b less line 2)	$ 400 00
4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: ☒ Apr. 30, 1975—1/4; ☐ June 30, 1975—1/3; ☐ Sept. 30, 1975—1/2; ☐ Jan. 31, 1976—100%	$ 100 00
5. Less: Amount of overpayment on 1974 return which you elected to claim as a credit →	$
6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5)	$ 100 00

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER _____

I CERTIFY THAT THIS IS A CORRECT DECLARATION.

This declaration of estimated tax is not a Tax Return.

Signature of Taxpayer. Spouse also if joint declaration.

DATE

SCHEDULE F – SHAREHOLDERS SHARE OF INCOME AND CREDITS

(If additional space is needed, attach schedule)

(1) Name and Address of Each Shareholder	(2) Social Security Number	(3) Number of Shares
(a) EARL 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)				

D-1040-ES CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX 1975

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 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 1975

For Calendar Year 1975 or Fiscal Year Ending ....., 19 .....

NAME(S) (PRINT OR TYPE)

ADDRESS

CITY STATE POSTAL ZIP CODE

YOUR SOCIAL SECURITY NUMBER

SPOUSE'S SOCIAL SECURITY NUMBER

CHECK TYPE OF DECLARATION
- ☐ INDIVIDUAL
- ☐ CORPORATION
- ☐ PARTNERSHIP
- ☐ OTHER

KEEP THIS COPY FOR YOUR RECORDS

1a. Your 1974 Detroit Income Tax $.....; 1b. Your Estimate of 1975 Detroit Income Tax	$
2. Amount of Detroit Income Tax to be withheld or other credit expected in 1975	
3. ESTIMATED TAX (line 1b less line 2)	$
4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: ☐ Apr. 30, 1975—1/4; ☐ June 30, 1975—1/3; ☐ Sept. 30, 1975—1/2; ☐ Jan. 31, 1976—100%	$
5. Less: Amount of overpayment on 1974 return which you elected to claim as a credit →	$
6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5)	$

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER _____

MAKE REMITTANCE PAYABLE TO "TREASURER, CITY OF DETROIT" AND MAIL WITH DECLARATION TO:

FINANCE DEPARTMENT — INCOME TAX DIVISION
104 CITY-COUNTY BUILDING
DETROIT, MICHIGAN 48226

This declaration of estimated tax is not a Tax Return.

DATE

DETACH ON PERFORATION AND SEND FORM BELOW WITH YOUR REMITTANCE

D-1040-ES CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX 1975

For Calendar Year 1975 or Fiscal Year Ending ....., 19 .....

NAME(S) (PRINT OR TYPE) [illegible] CLEANERS, INC.

ADDRESS 16135 LIVERNOIS

CITY DETROIT STATE MICHIGAN POSTAL ZIP CODE 48221

YOUR SOCIAL SECURITY NUMBER [redacted]

SPOUSE'S SOCIAL SECURITY NUMBER

CHECK TYPE OF DECLARATION
- ☐ INDIVIDUAL
- ☒ CORPORATION
- ☐ PARTNERSHIP
- ☐ OTHER

DOCUMENT LOCATOR NUMBER

1a. Your 1974 Detroit Income Tax $ 1,469.26; 1b. Your Estimate of 1975 Detroit Income Tax	$ 1,600.00
2. Amount of Detroit Income Tax to be withheld or other credit expected in 1975	
3. ESTIMATED TAX (line 1b less line 2)	$ 1,600.00
4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: ☒ Apr. 30, 1975—1/4; ☐ June 30, 1975—1/3; ☐ Sept. 30, 1975—1/2; ☐ Jan. 31, 1976—100%	$ 400.00
5. Less: Amount of overpayment on 1974 return which you elected to claim as a credit →	$ 130.74
6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5)	$ 269.26

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

D-1040-ES CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX 1975

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 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 1975

For Calendar Year 1975 or Fiscal Year Ending ....., 19.....

NAME(S) (PRINT OR TYPE)

ADDRESS

CITY STATE POSTAL ZIP CODE

YOUR SOCIAL SECURITY NUMBER

SPOUSE'S SOCIAL SECURITY NUMBER

CHECK TYPE OF DECLARATION
- ☐ INDIVIDUAL
- ☐ CORPORATION
- ☐ PARTNERSHIP
- ☐ OTHER

KEEP THIS COPY FOR YOUR RECORDS

1a. Your 1974 Detroit Income Tax $.....; 1b. Your Estimate of 1975 Detroit Income Tax	$
2. Amount of Detroit Income Tax to be withheld or other credit expected in 1975	
3. ESTIMATED TAX (line 1b less line 2)	$
4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: ☐ Apr. 30, 1975—1/4; ☐ June 30, 1975—1/3; ☐ Sept. 30, 1975—1/2; ☐ Jan. 31, 1976—100%	$
5. Less: Amount of overpayment on 1974 return which you elected to claim as a credit →	$
6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5)	$

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER _____

MAKE REMITTANCE PAYABLE TO "TREASURER, CITY OF DETROIT" AND MAIL WITH DECLARATION TO:

FINANCE DEPARTMENT — INCOME TAX DIVISION
104 CITY-COUNTY BUILDING
DETROIT, MICHIGAN 48226

This declaration of estimated tax is not a Tax Return.

DATE

DETACH ON PERFORATION AND SEND FORM BELOW WITH YOUR REMITTANCE

D-1040-ES CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX 1975

For Calendar Year 1975 or Fiscal Year Ending ....., 19.....

NAME(S) (PRINT OR TYPE) MAPUBY, INC.

ADDRESS 18135 LIVERNOIS

CITY DETROIT STATE MICHIGAN POSTAL ZIP CODE 48221

YOUR SOCIAL SECURITY NUMBER [redacted]

SPOUSE'S SOCIAL SECURITY NUMBER

CHECK TYPE OF DECLARATION
- ☐ INDIVIDUAL
- ☒ CORPORATION
- ☐ PARTNERSHIP
- ☐ 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	
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: ☐ Apr. 30, 1975—1/4; ☐ June 30, 1975—1/3; ☐ Sept. 30, 1975—1/2; ☐ Jan. 31, 1976—100%	$ 100.00
5. Less: Amount of overpayment on 1974 return which you elected to claim as a credit →	$ 61.83
6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5)	$ 38.17

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER _____

I CERTIFY THAT THIS IS A CORRECT DECLARATION.

This declaration of estimated tax is not a Tax Return.

Signature of Taxpayer. Spouse also if joint declaration.

DATE

D-1040-ES CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX 1975

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 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 1975

For Calendar Year 1975 or Fiscal Year Ending ....., 19.....

NAME(S) (PRINT OR TYPE)

ADDRESS

CITY STATE POSTAL ZIP CODE

YOUR SOCIAL SECURITY NUMBER

SPOUSE'S SOCIAL SECURITY NUMBER

CHECK TYPE OF DECLARATION
- ☐ INDIVIDUAL
- ☐ CORPORATION
- ☐ PARTNERSHIP
- ☐ OTHER

KEEP THIS COPY FOR YOUR RECORDS

1a. Your 1974 Detroit Income Tax $.....; 1b. Your Estimate of 1975 Detroit Income Tax ..... $.....

2. Amount of Detroit Income Tax to be withheld or other credit expected in 1975 .....

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

4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated:

☐ Apr. 30, 1975—1/4; ☐ June 30, 1975—1/3; ☐ Sept. 30, 1975—1/2; ☐ Jan. 31, 1976—100% $.....

5. Less: Amount of overpayment on 1974 return which you elected to claim as a credit → $.....

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

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER _____

MAKE REMITTANCE PAYABLE TO "TREASURER, CITY OF DETROIT" AND MAIL WITH DECLARATION TO:

FINANCE DEPARTMENT — INCOME TAX DIVISION
104 CITY-COUNTY BUILDING
DETROIT, MICHIGAN 48226

This declaration of estimated tax is not a Tax Return.

DATE

DETACH ON PERFORATION AND SEND FORM BELOW WITH YOUR REMITTANCE

D-1040-ES CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX 1975

For Calendar Year 1975 or Fiscal Year Ending ....., 19.....

NAME(S) (PRINT OR TYPE) MAPUBY, INC.

ADDRESS 18135 LIVERNOIS

CITY DETROIT STATE MICHIGAN POSTAL ZIP CODE 48221

YOUR SOCIAL SECURITY NUMBER [redacted]

SPOUSE'S SOCIAL SECURITY NUMBER

CHECK TYPE OF DECLARATION
- ☐ INDIVIDUAL
- ☒ CORPORATION
- ☐ PARTNERSHIP
- ☐ 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 .....

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:

☐ Apr. 30, 1975—1/4; ☐ June 30, 1975—1/3; ☐ Sept. 30, 1975—1/2; ☐ Jan. 31, 1976—100% $ 100.00

5. Less: Amount of overpayment on 1974 return which you elected to claim as a credit → $ 61.83

6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5) ..... $ 38.17

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER _____

I CERTIFY THAT THIS IS A CORRECT DECLARATION.

This declaration of estimated tax is not a Tax Return.

Signature of Taxpayer. Spouse also if joint declaration.

DATE