
Agency Information

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16250 Bircher Ave.
Granada Hills, Ca.
91344

Jan. 24, 1978

004876

Mr. Donald A. Purdy, Jr.

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

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

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

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

Sincerely,
Samuel R. Ruby

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

1976
Only This Side of Form is
Open to Public Inspection

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

Name
SAMUEL D. RUBY

Address (Number and street)
16250 BIRCHER ST

City or town, State and ZIP code
GRANADA HILLS CA

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

Part I Individual and Retirement Savings Information

1 Type of individual retirement savings arrangement:

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

2 Were you during any part of the year an active participant in a qualified pension, profit-sharing or stock bonus plan, including a qualified Keogh (HR 10) plan, or were you covered under a section 403(b) annuity or custodial account or under a government retirement plan other than the Social Security or Railroad Retirement Acts? (Volunteer firemen and military reservists see specific instructions for line 2) ☐ Yes ☒ No

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

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

Your signature

Date

Preparer's signature (other than taxpayer)

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

Date

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:

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

Month	Day	Year

- (d) (i) If within one taxable year, you received a distribution of your entire account from your employer's qualified pension, profit-sharing or stock bonus plan because the plan was terminated by your employer did you:
(A) receive such amount on or after July 4, 1974 but prior to January 1, 1976,
(B) transfer such amount, reduced by the amount of the income tax paid on the distribution on your 1974 or 1975 income tax return, to an arrangement and
(C) file a claim for refund of such tax paid? (Check "Yes" only if (A), (B) and (C) ALL apply.) . . . ☐ Yes ☐ No

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

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

Month	Day	Year

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

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

Caution: Such a transfer may be a taxable distribution.

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

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

Part III**Computation of Allowable Deduction**

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

- 8 Wages, tips and other compensation from Form 1040 (if a joint return do not include compensation of spouse) (See definition B in the instructions for the meaning of compensation.)
9 15% of line 8 or \$1,500, whichever is lesser (if you are 70½ or over or answered "Yes" to line 2, enter zero)
10 Amount paid by you or on your behalf under all your retirement savings arrangements (do not include any amounts which were considered as "rollover contributions," see lines 5 and 6, or the purchase price of any individual retirement bonds redeemed within 12 months of their date of purchase (see instructions) or life insurance portion of your endowment premium as reported on Form 5498 box 6)
11 Allowable deduction, lesser of line 9 or line 10 (enter here and on Form 1040, line 40a) ▶

Part IV Tax on Excess Contributions

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

Part V Tax on Premature Distributions

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

Part VI Tax on Undistributed Retirement Accounts and Annuities

(See Instructions before completing this Part.)

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

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 + PHYLIS	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 no. 349 18 1422
	City, town or post office, State and ZIP code GRANADA HILLS CA		For Privacy Act Notification, see page 5 of Instructions.
	Occupation S/E	Yours S/E	Spouse's S/E

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

7 Other dependents:	(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
(a) Name				By YOU. If 100% write ALL. \$ By OTHERS including dependent. \$

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

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

Tax, Payments and Credits	16 Tax, check if from: <input checked="" type="checkbox"/> Tax Table <input type="checkbox"/> Tax Rate Schedule X, Y or Z <input type="checkbox"/> Schedule D <input type="checkbox"/> Schedule G <input type="checkbox"/> Form 2555 OR <input type="checkbox"/> Form 4726	16	0
	17a Multiply \$35.00 by the number of exemptions on line 6d 17a 140 Enter larger of a or b	17c	140
	b Enter 2% of line 47 but not more than \$180 (\$90 if box 3 is checked) 17b	17c	0
	18 Balance. Subtract line 17c from line 16 and enter difference (but not less than zero)	18	0
	19 Credits (from line 54)	19	0
	20 Balance. Subtract line 19 from line 18 and enter difference (but not less than zero)	20	0
	21 Other taxes (from line 62)	21	280
	22 Total (add lines 20 and 21)	22	280
	23a Total Federal income tax withheld. (attach Forms W-2, or W-2P to front)	23a	602
	b 1976 estimated tax payments (include amount allowed as credit from 1975 return)	23b	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	

Due or Refund	25 If line 22 is larger than line 24, enter BALANCE DUE IRS (Check here <input type="checkbox"/> , if Form 2210 or Form 2210F is attached. See page 10 of instructions.)	25	
	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

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

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

Part I Income other than Wages, Dividends and Interest

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

Part II Adjustments to Income

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

Part III Tax Computation

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

• If line 47 is \$20,000 or less and you did not average your income on Schedule G, or figure your tax on Form 2555, Exemption of Income Earned Abroad, find your tax in Tax Table. Enter tax on line 16 and check appropriate box.

• If line 47 is more than \$20,000, figure your tax on the amount on line 47 by using Tax Rate Schedule X, Y, Z, or if applicable, the alternative tax from Schedule D, income averaging from Schedule G, tax from Form 2555 or maximum tax from Form 4726. Enter tax on line 16 and check appropriate box.

Part IV Credits

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

Part V Other Taxes

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

Part VI Other Payments

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

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

1976

Department of the Treasury
Internal Revenue Service

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

Name(s) as shown on Form 1040

S + P. Ruby

Your social security number

322 12 799

Schedule A—Itemized Deductions (Schedule B on back)

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

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

- 7 Total (add lines 4 through 6c)
- 8 Enter 3% of line 15c, Form 1040
- 9 Subtract line 8 from line 7 (if less than zero, enter zero)
- 10 Total (add lines 1 and 9). Enter here and on line 34

Taxes (See page 13 of Instructions.)

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

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

Interest Expense (See page 14 of Instructions.)

- 18 Home mortgage
- 19 Other (itemize) ▶

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

Contributions (See page 15 of Instructions for examples.)

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

- 22 Other than cash (see page 15 of instructions for required statement)
- 23 Carryover from prior years
- 24 Total contributions (add lines 21a through 23). Enter here and on line 37

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

Note: If you had more than one loss, omit lines 25 through 28 and see page 15 of Instructions for guidance.

- 25 Loss before insurance reimbursement
- 26 Insurance reimbursement
- 27 Subtract line 26 from line 25. Enter difference (if less than zero, enter zero)
- 28 Enter \$100 or amount on line 27, whichever is smaller
- 29 Casualty or theft loss (subtract line 28 from line 27). Enter here and on line 38

Miscellaneous Deductions (See page 15 of Instructions.)

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

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

Summary of Itemized Deductions

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

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or (Loss) From Business or Profession

(Sole Proprietorship)

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

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

1976

Name of proprietor

S & P Ruby

Social security number

322 12 7997

- A** Principal business activity (see Schedule C Instructions) ▶ SERVICE; product ▶ SNACK BAR
B Business name ▶ WOODLEY 131ST RD COFFEE SHOP **C** Employer identification number ▶ 95-2651578
D Business address (number and street) ▶ 16055 VENTURA BLVD
City, State and ZIP code ▶ ENCINO CA 91316 **G**
E Indicate method of accounting: (1) ☐ Cash (2) ☒ Accrual (3) ☐ Other ▶
F Were you required to file Form W-3 or Form 1096 for 1976 (see Schedule C Instructions)?
If "Yes," where filed ▶
G Was an Employer's Quarterly Federal Tax Return, Form 941, filed for this business for any quarter in 1976?
H Method of inventory valuation ▶ Was there any substantial change in the manner of determining quantities, costs, or valuations between the opening and closing inventories? (If "Yes," attach explanation) **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))	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

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

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

If you need more space, use Form 4562.

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

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

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

Did you claim a deduction for expenses connected with:

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

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

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) Long-term (from Form 4798, Part II or Part V)	0 7958

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)

b Farm partnerships

1a

1b

2

FARM OPTIONAL METHOD

3 If gross profits from farming are:

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

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

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.)

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

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

d Service with a foreign government or international organization

(See Form 1040 in

e Other (See instructions for line 36.) Specify ▶

5a

5b

5c

5d

5e

6

7

8

6 Total (add lines 5a through e)

7 Enter adjustments if any (attach statement)

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

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

Note: You may use the nonfarm optional method (line 9 through line 11) only if line 8 is less than \$1,600 and less than two-thirds of your gross nonfarm profits,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.

NONFARM OPTIONAL METHOD

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

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

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

10 Enter two-thirds of gross nonfarm profits² or \$1,600, whichever is smaller

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

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

Part III Computation of Social Security Self-Employment Tax

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

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

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

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

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

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

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

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

32212 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
- 2 Enter gain shown on your 1975 Schedule D (Form 1040), line 13. If that line is blank or shows a loss, enter a zero
- 3 Reduce any loss on line 1 to the extent of any gain on line 2
- 4 Enter amount shown on your 1975 Form 1040, line 29a
- 5 Enter smaller of line 3 or 4
- 6 Excess of amount on line 3 over amount on line 5

1		
2		
3		
4		
5		
6		

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

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

7		
8		
9		
10		
11		
12		

Note: The amount on line 12 is your long-term capital loss carryover from 1975 to 1976 that is attributable to years beginning after 1969. Enter this amount on your 1976 Schedule D (Form 1040), line 12.**Part 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
- 2 Enter gain shown on your 1976 Schedule D (Form 1040), line 13. If that line is blank or shows a loss, enter a zero
- 3 Reduce any loss on line 1 to the extent of any gain on line 2
- 4 Enter amount shown on your 1976 Form 1040, line 30a
- 5 Enter smaller of line 3 or 4
- 6 Excess of amount on line 3 over amount on line 5

1		
2		
3		
4		
5		
6		

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

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

7		
8		
9		
10		
11		
12		

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

Form 4798 (1976)

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

Instructions**A. Who Should File.**

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

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

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

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

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

Part III

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

1 Enter loss shown on your 1975 Schedule D (Form 1040), line 5; if none, enter zero and ignore lines 2 through 20—then go to line 21	1	(1741)
2 Enter gain shown on your 1975 Schedule D (Form 1040), line 13. If that line is blank or shows a loss enter a zero	2	0
3 Reduce loss on line 1 to the extent of any gain on line 2	3	(1741)
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	4	5105
Note: If line 4 is zero IGNORE lines 5 through 11, enter on line 12 the loss from your 1975 Schedule D (Form 1040), line 4(a)—then go to line 13.		
5 Enter any gain from your 1975 Schedule D (Form 1040), line 3	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 × 2 (If line 22 does not exceed line 21, enter zero)	25	0
26 Post-1969 long-term loss carryover to 1976 (excess of line 24 over line 25—if line 24 does not exceed line 25, enter zero). Enter here and on your 1976 Schedule D (Form 1040), line 12	26	(5839)

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

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

Section B.—Long-term Capital Gains and Losses

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

Section C.—Summary of Sections A and B

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

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

10 Enter loss from line 3; if line 3 is zero or a gain, enter a zero	10	
11 Enter loss from line 6	11	
12 Enter gain, if any, from line 3; if line 3 is zero or a loss, enter a zero	12	
13 Reduce loss on line 11 to the extent of the gain, if any, on line 12	13	
14 Combine amounts on 1976 Schedule D (Form 1040), lines 3 and 11 and if gain, enter gain; if zero or a loss, enter a zero	14	
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:	27	
(a) Amount on line 26;		
(b) \$1,000 (Married taxpayers filing separate returns see Instruction D); or		
(c) Taxable income, as adjusted (see Instruction J in Instructions for Schedule D (Form 1040))		

S. + P. Ruby

74

SOC. SEC. NO.

322-12-7997

MEDICAL		STATE	FEDERAL	CONTRIBUTIONS		STATE	FEDERAL
2 MEDICINE/DRUGS				21a CASH CONTRIBUTIONS			
3 LESS 1% A.G.I. (Line 18 - 1040)				21b PARTNERSHIP SHARE			
4 NET MED/DRUGS				GIRL/BOY SCOUTS			
5 H & A INS. (½ + EXCESS)			1405	HEART FUND/CANCER FUND			100
6a DR.				RED CROSS/UNITED FUND			
DR.				XMAS & EASTER SEALS			
DR.				MISC. ORGANIZED CHARITIES			
DR.			548	POLITICAL CONTRIBUTIONS			
DR.				CHURCHES			
DR.							
DR.							
DR.							
DR.							
6b HOSPITAL				22 OTHER THAN CASH			
PROSTHETIC APPLIANCES				23 CARRY OVER FROM PRIOR YRS.			
HEARING AID				24 TOTAL CONTRIBUTIONS	100		100
6c AMBULANCE				CASUALTY OR THEFT (LOSS(ES))			
LABORATORIES				25 LOSS BEFORE ADJUSTMENT			
TRAVEL FOR MED. 1000			70	26 INSURANCE REIMBURSEMENT			
				27			
MEDICARE INS.				28 (\$100 LIMITATION PER CAS.)			
GLASSES				29 TOT. CAS. OR THEFT LOSS	0		0
7 MEDICAL EXPENSES			2023	MISCELLANEOUS DEDUCTIONS			
LESS REIMBURSED BY INS.				30 ALIMONY			
8 LESS 3% ADJ. GROSS INC.			232	31 UNION/PROFESSIONAL DUES			
9			1791	32 INCOME TAX PREPARATION			
I + ½ (TO \$150) OF H & A INS.			150	UNIFORMS/PROTEC. CLOTHING			
10 TOTAL MEDICAL DED.	1941		1941	SMALL TOOLS AND SUPPLIES			
TAXES				LAUNDRY AND CLEANING			
11 STATE & LOCAL INCOME			0	AUTO USE/DAMAGE			
12 REAL ESTATE			924	INVEST.COUNSEL & PUBS.(Sched)			
13 STATE & LOCAL GASOLINE			48	EMPLOYMENT AGENCY FEES			
14 GENERAL SALES TAX			134	SAFE DEPOSIT BOX			
15a PERSONAL PROPERTY				TEL. REQ. IN BUSINESS			
15b PERSONAL PROPERTY AUTO			22	POLITICAL CONTRIBUTIONS			
16 SALES TAX AUTO			0				
				33 TOTAL MISC. DED.	0		0
17 TOTAL TAXES	1128		1128	SUMMARY OF ITEMIZED DED.		STATE	FEDERAL
INTEREST (TO WHOM PAID)				34 TOT. DEDUCTIBLE MEDICAL & DENTAL EXPENSES (FROM LINE 10)			
18 MORTGAGE			2482	35 TOTAL TAXES (From Line 17)			
				36 TOTAL INTEREST (Line 20)			
19 INSTALLMENT LOANS			35	37 TOTAL CONTR. (Line 24)			
				38 CAS. & THEFT LOSS(ES) (Line 29)			
				39 TOTAL MISCELLANEOUS DEDUCTIONS (FROM LINE 33)			
				40 TOTAL ITEMIZED DEDUCTIONS ENTER ON FORM 1040 LINE 44	5686		5686
20 TOTAL INTEREST	2517		2517	REMARKS			

NAME SAP. 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
GROSS PROFIT	6456
GROSS INCOME	9491
OTHER BUSINESS DEDUCTIONS	
ADVERTISING	208
AUTO AND TRUCK EXPENSE	900
BAD DEBTS	
CASH SHORT	
COMMISSIONS	
DELIVERY	
DEPRECIATION (SCHEDULE ATTACHED)	106
DUES AND SUBSCRIPTIONS	
ENTERTAINMENT AND PROMOTIONAL	
INSURANCE	637
INTEREST	419
JANITOR SERVICE	
LAUNDRY	
LEGAL AND ACCOUNTING	50
MAINTENANCE	
OFFICE SUPPLIES AND EXPENSE	
RENT	1608
REPAIRS	13
SALARIES AND WAGES	
SALARIES OFFICERS	
SUPPLIES	1551
TAXES AND LICENSES	284
TAXES - PAYROLL	
TELEPHONE	169
TRAVEL	
UTILITIES	
NET PROFIT (OR (LOSS) - FEDERAL RETURN	5945
NET PROFIT OR LOSS) - STATE RETURN (SEE DEPREC. SCHEDULE FOR DIFF.)	3546

I.D. NO. 322-12-744 CALENDAR YEAR 19 76
OR SOC. SEC. NO. FISCAL YEAR ENDING

19

Add 20% Additional Depreciation on Items Purchased THIS Year.

DATE SOLD 9-12-175

[illegible]



INDIVIDUAL
CALIFORNIA
INCOME TAX

TAXABLE YEAR
1976

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

Check ☒ Calendar Year
One: ☐ Fiscal Year Ending _____ 1977

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

FOR PRIVACY NOTIFICATION
SEE PAGE 2 OF INSTRUCTIONS

Your Social Security Number
322 12 7997
Spouse's Social Security Number
349 18 1720

OCCU- PATION Yours **S/E**
Spouse's **S/E**

FILING STATUS	1 <input type="checkbox"/> Single (Check Only One)	EXEMPTION CREDITS	6 Personal { If line 1 or 3 checked, enter \$25 } { If line 2, 4 or 5 checked, enter \$50 }	6	50	00
	2 <input checked="" type="checkbox"/> Married filing joint return (even if only one had income)		7 Dependents — Do not list the person who qualifies you as head of household ELISA THOMAS	7	16	00
	3 <input type="checkbox"/> Separate return of married person—Enter spouse's social security number and full name here		Total Number <input checked="" type="checkbox"/> 2 x \$8	8	00	00
	4 <input type="checkbox"/> Head of Household—Enter name of qualifying individual		8 Blind (see instructions) Number of blind exemptions _____ x \$8	8	00	00
	5 <input type="checkbox"/> Widow(er) with dependent child (Year spouse died 197__)		9 Total exemption credits (add lines 6, 7 and 8) Enter here and on line 20	9	16	00

10 Wages, salaries, tips and other employee compensation { Attach copy 2 of Form(s) W-2 to face of this 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	6	
12 Interest. Enter total (if over \$400, complete and attach Schedule B(540))	12	5195	
13 Income other than wages, dividends and interest (from line 48)	13	2546	
14 Total (add lines 10, 11, 12 and 13)	14	7741	
15 Adjustments to income (from line 55)	15	0	
16 Adjusted gross income (subtract line 15 from line 14)	16	7741	

o If you do NOT itemize deductions AND line 16 is under \$15,000, find tax in Tax Table and enter on line 19.			
o If you itemize deductions OR line 16 is \$15,000 or more, complete lines 17 and 18.			
17 Deductions: Itemized (from line 63) OR STANDARD (\$1,000 if line 1 or 3 checked—\$2,000 if line 2, 4 or 5 checked)	17	5686	
18 Taxable income (subtract line 17 from line 16) Compute tax from Tax Rate Schedule—Enter tax on line 19	18	2055	
19 Tax from (check one) <input type="checkbox"/> Tax Table <input checked="" type="checkbox"/> Tax Rate Schedule <input type="checkbox"/> Income Averaging Schedule (G or G-1)	19	23	
20 Total exemption credits (from line 9, above)	20	66	
21 Tax liability (subtract line 20 from line 19—if line 20 is greater than line 19, enter zero)	21	0	
22 Other credits (from line 68—including Special Low Income Tax Credit)	22		
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	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		

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

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

SIGN ☐ Your signature Date ☐ Preparer's signature (other than taxpayer) Date

HERE ☐ Address (and Zip code)

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

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

PART II - Other Income

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

PART III - Adjustments to Income

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

PART IV - Itemized Deductions

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

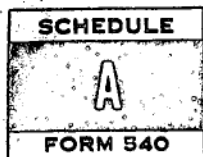
PART V - Other Credits - SEE INSTRUCTIONS FOR EACH CREDIT CLAIMED BELOW

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

PART VI - Other Taxes

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

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



CALIFORNIA ITEMIZED DEDUCTIONS

Attach to Form 540



Name as shown on Form 540

S & P Ruby

Social Security Number

322-12-7997



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

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

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

SC H

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

1941

Taxes

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

SC H

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

1178

Interest Expense

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

SC H

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

2517

Contributions

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

SC H

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).

180

Casualty or Theft Loss(es)

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

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

0

Miscellaneous Deductions

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

0

Child Care and Adoption Expense

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

0



CALIFORNIA
DIVIDEND AND INTEREST INCOME
Attach to Form 540



Name as shown on Form 540

S & P RUBY

Social Security Number

322-12-7997

PART I—DIVIDEND INCOME

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

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

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

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

2. Total dividends

3. Nontaxable distributions

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

PART II—INTEREST INCOME

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

Interest on the following obligations is exempt from tax:

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

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

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

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

1. Interest income—List payers and amounts.

NOTE ON WOODLEY BISTRO

UAC

TRANS WORLD

WORLD

4.959

1.7

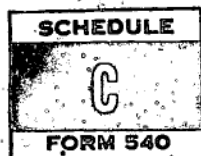
1.1

1.91

1.7

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

5.195



CALIFORNIA

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

TAXABLE
1976
YEAR

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

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

Name as shown on Form 540 or 540NR

S. & P. Ruby

Social Security Number

322-12-7997

B. Federal Employer I.D. No.

A. Name and Address of Business

WOODLEY BISTRO COFFEE SHOP, 16055 VENTURA BLVD ENCINO CA 91436

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

SERVICE - SNACK BAR

D. Indicate method of accounting: ☐ cash; ☒ accrual; ☐ otherE. Were Forms 591, 592, 596 and 599, for the calendar year filed (if required)? ☒ YES ☐ NO

F. Method of inventory valuation

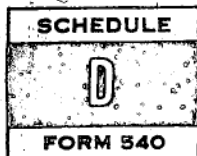
COST

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

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

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

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



CALIFORNIA

CAPITAL GAINS AND LOSSES

Attach to Form 540 or 540NR



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

Name as shown on Form 540 or 540NR S & P Ruby	Social Security Number 322 12 7997
---	--

PART I—Assets Held One Year or Less

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

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

5.					
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)	(15042)	(1561)
17. Combine the amounts shown on lines 13, 14, 15 and 16		
18. If line 17 shows a gain, enter here and on page 2, Part II of Form 540 or 540NR		
19. If line 17 shows a loss, enter here and on page 2, Part II of Form 540 or 540NR the smallest of: (a) amount on lines 17; (b) the taxable income for the taxable year (computed without regard to gains or losses from sale or exchange of capital assets; or (c) \$1,000 (\$500 in the case of a husband or wife filing a separate return)		(1600)

1040

US

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

1975

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

1975, ending

19

Please print or type	Name (If joint return, give first names and initials of both)	Last name	Your social security number	For Privacy Act Notification, see page 2 of Instructions.
	SAMUEL & PHYLLIS RUBY		322 12 7997	
	Present home address (Number and street, including apartment number, or rural route)	16250 BIRCHER ST		Spouse's social security no.
City, town or post office, State and ZIP code	GRANADA HILLS CA		349 18 1920	
			Occupation	
			Yours	
			Spouse's	

Requested by
Census Bureau
for Revenue
SharingA In what city, town, village,
etc., do you live?

LOS ANGELES

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

C In what county and State do you live?

LOS ANGELES CA

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

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

If joint return, does your spouse wish to designate \$1?

Yes ☒ No ☐

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

9 Wages, salaries, tips, and other employee compensation

(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

10c

-0-

11 Interest income. [If \$400 or less, enter total without listing in Schedule B]

12 Income other than wages, dividends, and interest (from line 36)

13 Total (add lines 9, 10c, 11, and 12)

14 Adjustments to income (such as "sick pay," moving expenses, etc. from line 42)

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

Balance Due or Refund	23 If line 20 is larger than line 22, enter BALANCE DUE IRS (Check here <input type="checkbox"/> if Form 2210, Form 2210F, or statement is attached. See 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	

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

Sign here

Your signature

Date

Preparer's signature (other than taxpayer)

Date

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

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

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

Part IV Credits	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 <input type="checkbox"/> if Form 4625 is attached	57	
58 Tax on premature distributions from attached Form 5329, Part V		58		
59 Self-employment tax (attach Schedule SE) (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	

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

Department of the Treasury
Internal Revenue Service

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

1975

Name(s) as shown on Form 1040

SAMUEL & PHYLLIS RUBY

Your social security number

322 12 7997

Schedule A—Itemized Deductions (Schedule B on back)

Medical and Dental Expenses (not compensated by insurance or otherwise) (See page 11 of Instructions.)

1 One half (but not more than \$150) of insurance premiums for medical care. (Be sure to include in line 10 below)	
2 Medicine and drugs	
3 Enter 1% of line 15, Form 1040	
4 Subtract line 3 from line 2. Enter difference (if less than zero, enter zero)	
5 Enter balance of insurance premiums for medical care not entered on line 1	
6 Enter other medical and dental expenses:	
a Doctors, dentists, nurses, etc.	
b Hospitals	
c Other (itemize—include hearing aids, dentures, eyeglasses, transportation, etc.) ▶	
7 Total (add lines 4 through 6c)	544
8 Enter 3% of line 15, Form 1040	
9 Subtract line 8 from line 7 (if less than zero, enter zero)	
10 Total (add lines 1 and 9). Enter here and on line 35	1521

Taxes (See page 11 of Instructions.)

11 State and local income	
12 Real estate	
13 State and local gasoline (see gas tax tables)	
14 General sales (see sales tax tables)	
15 Personal property	
16 Other (itemize) ▶	
17 Total (add lines 11 through 16). Enter here and on line 36	1207

Interest Expense (See page 12 of Instructions.)

18 Home mortgage	
19 Other (itemize) ▶	
20 Total (add lines 18 and 19). Enter here and on line 37	2857

Contributions (See page 12 of Instructions for examples.)

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

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

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

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

Miscellaneous Deductions (See page 13 of Instructions.)

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

Summary of Itemized Deductions

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

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Profit or (Loss) From Business or Profession

(Sole Proprietorship)

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

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

1975

Name(s) as shown on Form 1040

SAMUEL & PHYLLIS RUBY

Social security number

322 12 2997

A Principal business activity (see Schedule C Instructions) ►

SERVICE

product ►

SNACK BAR

B Business name ►

WOODLEY BISTRO COFFEE SHOP

Employer identification number ►

95-2651578

D Business address (number and street) ►

16055 VENTURA BLVD

City, State and ZIP code ►

ENCINO CA 91316

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

Yes

No

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		Deductions	
1	Gross receipts or sales \$	Less: returns and allowances \$	Balance ►
2	Less: Cost of goods sold and/or operations (Schedule C-1, line 8)		
3	Gross profit		
4	Other income (attach schedule)		
5	Total income (add lines 3 and 4)		
6	Depreciation (explain in Schedule C-3)		
7	Taxes on business and business property (explain in Schedule C-2)		
8	Rent on business property		
9	Repairs (explain in Schedule C-2)		
10	Salaries and wages not included on line 3, Schedule C-1 (exclude any paid to yourself)		
11	Insurance		
12	Legal and professional fees		
13	Commissions		
14	Amortization (attach statement)		
15(a)	Pension and profit-sharing plans (see Schedule C Instructions)		
(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(k))		

SC H (H) 5159
(W) 2400

TOTAL

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

[illegible]

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

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:						
Bldgs						
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

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

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

Department of the Treasury
Internal Revenue Service

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

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

1975

Name(s) as shown on Form 1040

Social security number

s) as shown on Form 1040
SAMUEL & PHYLLIS RUBY

322 12 7997

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

D

[illegible]

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	04056

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

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

17 Enter loss from line 5; if line 5 is zero or a gain, enter a zero	17	(1741)
18 Enter loss from line 13	18	(19056)
19 Enter gain, if any, from line 5; if line 5 is zero or a loss, enter a zero	19	0
20 Reduce loss on line 18 to the extent of the gain, if any, on line 19	20	(19056)
21 Combine lines 3 and 11 and if gain, enter gain; if zero or a loss, enter a zero	21	5105
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 <input type="checkbox"/> and omit lines 48 through 54.		
48 Enter your share of certain long-term gains from partnerships, fiduciaries, and small business corporations referred to as "certain subsection (d) gains" (see Instruction W)	48	
49 Enter amount from line 48 or \$50,000 (\$25,000 if married filing separately), whichever is larger	49	
If line 49 is equal to or greater than line 47, check here <input type="checkbox"/> and omit lines 50 through 54.		
50 Multiply amount on line 49 by 50%	50	
51 Add amounts on lines 46 and 50	51	
52 Tax on line 44 or 45, whichever is greater (use Tax Rate Schedule in instructions)	52	
53 Tax on the amount on line 51 (use Tax Rate Schedule in instructions)	53	
54 Subtract amount on line 53 from amount on line 52	54	
55 Tax on the amount on line 46 (use Tax Rate Schedule in instructions)	55	
56 If the block on line 47 or 49 is checked, enter 50% of line 45; otherwise enter 25% of line 49	56	
57 Alternative Tax—add amounts on lines 54 (if applicable), 55, and 56. If smaller than the tax figured on the amount on Form 1040, line 47, enter this alternative tax on Form 1040, line 16a	57	

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service

Computation of Social Security Self-Employment Tax

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

1975

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

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

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

SAMUEL RUBY

Social security number of self-employed person

322 12 7992

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 farming¹ are:

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

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

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

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

Part II Computation of Net Earnings from NONFARM Self-Employment

REGULAR METHOD

5 Net profit or (loss) from:

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

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

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

(d) Service with a foreign government or international organization

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

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

7 Enter adjustments if any (attach statement)

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

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

Note: You may use the nonfarm optional method (line 9 through line 11) only if line 8 is less than \$1,600 and less than two-thirds of your gross nonfarm profits,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.

NONFARM OPTIONAL METHOD

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

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

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

10 Enter two-thirds of gross nonfarm profits² 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

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)

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

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

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

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

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

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

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

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

Computation of Social Security Self-Employment Tax

1975

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

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

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

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

Social security number of self-employed person ▶

PHYLLIS RUBY

349-18-1420

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

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

Part I Computation of Net Earnings from FARM Self-Employment

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

REGULAR METHOD

1 Net profit or (loss) from:

(a) Schedule F, line 54 (cash method), or line 74 (accrual method)

(b) Farm partnerships

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

FARM OPTIONAL METHOD

3 If gross profits from farming¹ are:

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

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

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

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

Part II Computation of Net Earnings from NONFARM Self-Employment

REGULAR METHOD

5 Net profit or (loss) from:

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

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

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

(d) Service with a foreign government or international organization

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

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

7 Enter adjustments if any (attach statement)

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

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

Note: You may use the nonfarm optional method (line 9 through line 11) only if line 8 is less than \$1,600 and less than two-thirds of your gross nonfarm profits,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.

NONFARM OPTIONAL METHOD

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

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

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

10 Enter two-thirds of gross nonfarm profits² 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

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)

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

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

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

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

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

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

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

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

Supplemental Schedule of Gains and Losses

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

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

(a) For all except partnership returns:

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

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

Part II

Ordinary Gains and Losses

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

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

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

(b) For individual returns:

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

2313
2313

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

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

10 Description of sections 1245, 1250, 1251, and 1252 property:				Date acquired (mo., day, yr.)	Date sold (mo., day, yr.)	
(A)	WOODLEY BISTRO COFFEESHOP			2/1/74	9/2/75	
(B)						
(C)						
(D)						
(E)						
Relate lines 10(A) through 10(E) to these columns ▶ ▶ ▶ ▶				Property (D)	Property (E)	
				Property (A)	Property (B)	
				Property (C)		
11	Gross sales price					
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 ap- plicable 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 clear- ing 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

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

1
2
3
4
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)
- 8 Enter loss from your 1974 Schedule D (Form 1040), line 13; if none, enter zero and ignore lines 9 through 12
- 9 Enter gain shown on your 1974 Schedule D (Form 1040), line 5. If that line is blank or shows a loss, enter a zero
- 10 Reduce any loss on line 8 to the extent of any gain on line 9
- 11 Multiply amount on line 7 by 2
- 12 Excess of amount on line 10 over amount on line 11

7
8
9
10
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).

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	-0-
13 Pre-1970 short-term capital loss (Enter smaller of line 3 or 12)	13	-0-
14 Short-term capital loss attributable to years beginning after 1969 (excess of line 3 over line 13)	14	(5741)

Section B.—Computation of Capital Loss Carryovers to 1975

15 Enter any loss from line 13, above	15	-0-
16 Enter loss deducted on your 1974 Form 1040, line 29	16	1000
17 Loss carryover to 1975 (excess of line 15 over line 16—if line 15 does not exceed line 16, enter zero). Enter here and on your 1975 Schedule D (Form 1040), line 4(a)	17	1000
18 Enter any loss from line 14, above	18	(2741)
19 Enter excess of line 16 over line 15—if line 16 does not exceed line 15, enter zero	19	1000
20 Loss carryover to 1975 (excess of line 18 over line 19—if line 18 does not exceed line 19, enter zero). Enter here and on your 1975 Schedule D (Form 1040), line 4(b)	20	(1741)
21 If you were required to complete Part IV of your 1974 Schedule D (Form 1040), enter any loss from your 1974 Schedule D (Form 1040), line 30; otherwise, enter zero	21	(13322)
22 Enter excess of line 19 over line 18—if line 19 does not exceed line 18, enter zero. (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	CONTRIBUTIONS	STATE	FEDERAL
2 MEDICINE/DRUGS			21a CASH CONTRIBUTIONS		
3 LESS 1% A.G.I. (Line 18 - 1040)			21b PARTNERSHIP SHARE		
4 NET MED/DRUGS			GIRL/BOY SCOUTS		
5 H & A INS. (1/2 + EXCESS)		682	HEART FUND/CANCER FUND		
6a DR.			RED CROSS/UNITED FUND		150
DR.			XMAS & EASTER SEALS		
DR.		877	MISC. ORGANIZED CHARITIES		
DR.			CHURCHES		
DR.					
DR.					
DR.					
DR.					
6b HOSPITAL			22 OTHER THAN CASH		
PROSTHETIC APPLIANCES			23 CARRY OVER FROM PRIOR YRS		
HEARING AID			24 TOTAL CONTRIBUTIONS	150	150
6c AMBULANCE			CASUALTY OR THEFT (LOSS(ES))		
LABORATORIES			25 LOSS BEFORE ADJUSTMENT		
TRAVEL FOR MED. 1000		70	26 INSURANCE REIMBURSEMENT		
			27		
MEDICARE INS.			28 (\$100 LIMITATION PER CAS.)		
GLASSES			29 TOT. CAS. OR THEFT LOSS		
7 MEDICAL EXPENSES	1629	1629	MISCELLANEOUS DEDUCTIONS		
LESS REIMBURSED BY INS.			30 ALIMONY		
8 LESS 3% ADJ. GROSS INC.	270	258	31 UNION/PROFESSIONAL DUES		
9	1359	1371	32 CHILD & DEP. CARE (Form 2441)		
1 + 1/2 (TO \$150) OF H & A INS.	150	150	33 INCOME TAX PREPARATION		
10 TOTAL MEDICAL DED.	1509	1521	UNIFORMS/PROTEC. CLOTHING		
TAXES			SMALL TOOLS AND SUPPLIES		
11 STATE & LOCAL INCOME	-0-	932	LAUNDRY AND CLEANING		
12 REAL ESTATE		48	AUTO USE/DAMAGE		
13 STATE & LOCAL GASOLINE		205	INVEST. COUNSEL & PUBS. (Sched		
14 GENERAL SALES TAX			EMPLOYMENT AGENCY FEES		
15a PERSONAL PROPERTY		22	SAFE DEPOSIT BOX		
15b PERSONAL PROPERTY AUTO		-0-	TEL. REQ. IN BUSINESS		
16 SALES TAX AUTO			POLITICAL CONTRIBUTIONS		
			34 TOTAL MISC. DED.		
			SUMMARY OF ITEMIZED DED.	STATE	FEDERAL
17 TOTAL TAXES	1207	1207	35 TOT. DEDUCTIBLE MEDICAL & DENTAL EXPENSES (FROM LINE 10)		
INTEREST (TO WHOM PAID)			36 TOTAL TAXES (From LINE 17)		
18 MORTGAGE		2519	37 TOTAL INTEREST (Line 20)		
			38 TOTAL CONTR. (Line 24)		
19 INSTALLMENT LOANS MISC.		50	39 CAS. & THEFT LOSS(ES) (Line 29)		
TRANSWORLD		186	40 TOTAL MISCELLANEOUS DEDUCTIONS (FROM LINE 34)		
SBA		7			
FEDCO		100	41 TOTAL ITEMIZED DEDUCTIONS ENTER ON FORM 1040 LINE 45	5723	5735
			REMARKS		
20 TOTAL INTEREST	2857	2857			



Professional Stationers, Inc.
 7340 Laurel Canyon Boulevard
 North Hollywood, California 91605

Form 101

SCHEDULE

NAME SAMUEL & PHYLLIS RUBY I.D. NO. _____

CALENDAR YEAR 19 25

ADDRESS 322-12-7997

SOC. SEC. NO. _____

FISCAL YEAR ENDING _____

19 _____

SCHEDULE OF PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

PRINCIPAL BUSINESS ACTIVITY		EMPLOYERS NO.
BUSINESS NAME		
BUSINESS ADDRESS		
TOTAL RECEIPTS	800	48924
INVENTORY AT BEGINNING OF YEAR	24031	
MERCHANDISE PURCHASED		
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 CONTRACT LABOR	158	
	444	
NET PROFIT OR (LOSS) FEDERAL RETURN		16534
NET PROFIT OR (LOSS) STATE RETURN - SEE DEPREC. SCHEDULE FOR DIFF.	(H) 5159 (W) 2400	7559

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-

RESIDENT
540



INDIVIDUAL
CALIFORNIA
INCOME TAX

TAXABLE YEAR
1975

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

Check ☒ Calendar Year
One: ☐ Fiscal Year Ending 1976

NAME (If joint return, give first names and initials of both) LAST NAME
SAMUEL & PHYLLIS RUBY
PRESENT HOME ADDRESS (Number and street, including apartment number or rural route)
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
349 18 1420
OCCUPATION Yours J/E
Spouse's J/E

FILING STATUS—Check Only One:

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

EXEMPTION CREDITS

- 6 Personal { If line 1 or 3 checked, enter \$25 }
7 Dependents — Do not list yourself, your spouse or the person who qualifies you as head of household. Enter name and relationship.
ELISA THOMAS
Total Number 2 × \$8 = 7 16 00
8 Blind (refer to instructions) Number of blind exemptions 2 × \$8 = 8 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 6 }
11 Dividends—before federal exclusion. Enter total (if over \$400, complete and attach Schedule B(540))
12 Interest. Enter total (if over \$400, complete and attach Schedule B(540))
13 Income other than wages, dividends and interest (from line 48)
14 Total (add lines 10, 11, 12 and 13)
15 Adjustments to income (from line 55)
16 Adjusted gross income (subtract line 15 from line 14)
• If line 1 or 3 is checked and line 16 is \$4,000 or less, enter zero tax on line 23.
• If line 2, 4, or 5 is checked and line 16 is \$8,000 or less, enter zero tax on line 23. { Do not complete lines 17 thru 22 }
• If you do NOT itemize deductions AND line 16 is under \$15,000, find tax in Tax Table and enter on line 19.
• If you itemize deductions OR line 16 is \$15,000 or more, complete lines 17 and 18.
17 Deductions: Itemized (from line 62) OR STANDARD (\$1,000 if line 1 or 3 checked—\$2,000 if line 2, 4 or 5 checked)
18 Taxable income (subtract line 17 from line 16) Compute tax from Tax Rate Schedule—Enter tax on line 19
19 Tax from (check one) Tax Table ☐ Tax Rate Schedule ☒ Income Averaging Schedule (G or G-1) ☐
20 Total exemption credits (from line 9, above)
21 Tax liability (subtract line 20 from line 19—if line 20 is greater than line 19, enter zero)
22 Other credits (from line 65)
23 Net tax liability (subtract line 22 from line 21—if line 22 is greater than line 21, enter zero)
24 Tax on preference income (see instructions—attach Schedule P(540))
25 Total tax liability (add lines 23 and 24)

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

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

SIGN Your signature Date

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

Preparer's signature (other than taxpayer) Date

Address (and Zip code)

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

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

PART II — Other Income

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

ATTACH
SCHEDULE E
FORM (540)

PART III — Adjustments to Income

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

PART IV — Itemized Deductions —

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

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

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

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

DIVEX 17

IRA 375



CALIFORNIA ITEMIZED DEDUCTIONS

Attach to Form 540



Name as shown on Form 540

SAMUEL & PHYLLIS RUBY

Social Security Number

322-12-7997

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

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

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

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

1509

Child Adoption Expense

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

Taxes

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

SC H

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

SC H

2857

Contributions

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

SC H

150

Miscellaneous Deductions

Casualty or Theft Loss(es)—See instructions

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

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

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



CALIFORNIA

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

TAXABLE
19 <u>25</u>
YEAR

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

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

Name as shown on Form 540 or 540NR

Social Security Number

SAMUEL & PHYLLIS RUBY

322-12-7997

A. Name and Address of Business

B. Federal Employer I.D. No.

WOODLEY BISTRO COFFEE SHOP

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

OTHER BUSINESS DEDUCTIONS

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

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



CALIFORNIA

CAPITAL GAINS AND LOSSES

Attach to Form 540 or 540NR



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

Name as shown on Form 540 or 540NR SAMUEL & PHYLLIS RUBY Social Security Number 322 12 7997

PART I—Assets Held One Year or Less

a. Kind of property and description (Example, 100 shares of "Z" Co.)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Cost or other basis as adjusted, cost of subse- quent improvements (if not purchased, attach explanation) and ex- pense of sale	f. Gain or loss (d. less e.)
1. <u>1974 LOSS CARRYOVER</u> <u>(20,360)</u> <u>USED 1974 1000-</u>					
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)					<u>5105</u>
7. Enter your share of net gain or loss from partnerships and fiduciaries					
8. Net gain or loss, combine lines 5, 6 and 7					<u>5105</u>

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			
15. Enter 50% of the amount on line 12			
16. Enter unused capital loss carryover from preceding taxable years (attach computation)			
17. Combine the amounts shown on lines 13, 14, 15 and 16		<u>3318</u>	<u>(16042)</u>
18. If line 17 shows a gain, enter here and on page 2, Part II of Form 540 or 540NR		<u>(19360)</u>	<u>150</u>
19. If line 17 shows a loss, enter here and on page 2, Part II of Form 540 or 540NR the smallest of: (a) amount on lines 17; (b) the taxable income for the taxable year (computed without regard to gains or losses from sale or exchange of capital assets; or (c) \$1,000 (\$500 in the case of a husband or wife filing a separate return)			<u>(1000)</u>



CALIFORNIA

SUPPLEMENTAL SCHEDULE OF GAINS AND LOSSES

(Sales or Exchanges Including Involuntary Conversions)

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

TAXABLE
19 <u>75</u>
YEAR

Name as shown on Tax Return

Identifying number as shown on return

SAMUEL & PHYLLIS RUBY

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) <u>WOODLEY BISTRO COFFEE SHOP</u>	<u>2/1/74</u>	<u>9/2/75</u>		
(B)				
(C)				
(D)				
Correlate lines 1(A) through 1(D) with these columns →	Property (A)	Property (B)	Property (C)	Property (D)
2. Gross sales price				
3. Cost or other basis and expense of sale				
4. Depreciation allowed (or allowable)				
5. Adjusted basis, line 3 less line 4				
6. Total gain, subtract line 5 from line 2				
7. If Section 18211 property:				
(a) Depreciation allowed (or allowable) after applicable date. (See Instruction D-3)				
(b) Line 6 or line 7(a), whichever is smaller				
8. If Section 18212-18 property:				
(a) Enter additional depreciation after 12-31-63 and before 1-1-71				
(b) Enter additional depreciation after 12-31-70				
(c) Enter line 6 or line 8(b), whichever is smaller				
(d) Line 8(c) times applicable percentage (Instruction D-4)				
(e) Enter excess, if any, of line 6 over line 8(b)				
(f) Enter line 8(a) or line 8(e), whichever is smaller				
(g) Line 8(f) times applicable percentage (Instruction D-4)				
(h) Add line 8(d) and line 8(g)				
9. If Section 18220 property:				
(a) If farm land, enter soil and water conservation expenses for current year and four preceding years				
(b) If farm property, other than land, subtract line 7(b) from line 6; OR, if farm land, enter line 6 or line 9(a), which- ever is smaller (see Instruction D-5)				
(c) Excess deductions account (see Instruction D-5)				
(d) Enter line 9(b) or line 9(c), whichever is smaller				
10. If Section 18219 property:				
(a) Soil and water conservation expenses made after 12-31-69				
(b) Enter amount from line 9(d), if any; otherwise, enter a zero				
(c) Enter excess, if any, of line 10(a) over 10(b)				
(d) Line 10(c) times applicable percentage (Instruction D-5)				
(e) Line 6 less line 10(b)				
(f) Enter smaller of line 10(d) or line 10(e)				
SUMMARY OF PART I (Complete Property Columns (A) through (D) up to Line 10(f) before going to Line 11)				
11. Enter amounts from line 6	<u>7418</u>			
12. Enter amounts from lines 7(b), 8(h), 9(d) and 10(f)	<u>2313</u>			
13. Subtract line 12 from line 11, enter here and in appropriate Section in Part II (see Instruction D-2)	<u>5105</u>			
14. Total of Property Columns (A) through (D), line 12. Enter here and on line 24, Part III				<u>2313</u>

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

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

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

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

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

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

17.						

18. Combine the amounts on line 17, enter here

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

19.	LINE 17					5105

20. Combine the amounts on line 19, enter here

Section B-3 Property Held More Than Five Years

21.						

22. Combine the amounts on line 21, enter here

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

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

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

PART III Ordinary Gains and Losses

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

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

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

(b) For individual returns:

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

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

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

DEDUCTION SCHEDULE

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



Professional Stationers, Inc.
 7100 Laurel Canyon Boulevard
 North Hollywood, California 91605

Form 101

SCHEDULE

ADDRESS

I.D. NO.

SOC. SEC. NO.

CALENDAR YEAR 1955

FISCAL YEAR ENDING

18

SCHEDULE OF PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

PRINCIPAL BUSINESS ACTIVITY

BUSINESS NAME

EMPLOYERS NO.

BUSINESS ADDRESS

TOTAL RECEIPTS

INVENTORY AT BEGINNING OF YEAR

MERCHANDISE PURCHASED

TOTAL

LESS INVENTORY AT END OF YEAR

GROSS PROFIT

GROSS INCOME

OTHER BUSINESS DEDUCTIONS

ADVERTISING

AUTO AND TRUCK EXPENSE

BAD DEBTS

COMMISSIONS

DELIVERY

DEPRECIATION (SCHEDULE BELOW)

DUES AND SUBSCRIPTIONS

ENTERTAINMENT AND PROMOTIONAL

INSURANCE

INTEREST

JANITOR AND HAULING

LEGAL AND ACCOUNTING

OFFICE SUPPLIES AND EXPENSE

RENT

REPAIRS AND MAINTENANCE

SALARIES AND WAGES

SUPPLIES

TAXES AND LICENSES

TAXES PAYROLL

TELEPHONE AND UTILITIES

LINEN

LINE
CONTRACT LABOR

NET PROFIT OR (LOSS) FEDERAL RETURN

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

SCHEDULE OF DEPRECIATION

[illegible]

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	COUNTY OF RESIDENCE LA	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 no. 349 18 1420
	City, town or post office, State and ZIP code GRANADA HILLS CA	Occupation SIE 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) **4**
- 7 Total exemptions claimed **4**

8 Presidential Election Campaign Fund

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

Income	9 Wages, salaries, tips, and other employee compensation (Attach Forms W-2. If unavailable, see instructions on page 3.)	9	
	10a Dividends (See instructions on pages 6 and 13) 136 10b Less exclusion 136 Balance	10c	-0-
	11 Interest income. [If \$400 or less, enter total without listing in Schedule B. If over \$400, enter total and list in Part II of Schedule B.]	11	
	12 Income other than wages, dividends, and interest (from line 38)	12	8934
	13 Total (add lines 9, 10c, 11, and 12)	13	8934
	14 Adjustments to income (such as "sick pay," moving expenses, etc. from line 43)	14	
	15 Subtract line 14 from line 13 (adjusted gross income)	15	8934

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

Tax, Payments and Credits	16 Tax, check if from: Tax Tables 1-12 <input type="checkbox"/> Tax Rate Schedule X, Y, or Z <input checked="" type="checkbox"/> Schedule D <input type="checkbox"/> Schedule G <input type="checkbox"/> OR Form 4726 <input type="checkbox"/>	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	23	785
	(Check here <input type="checkbox"/> , if Form 2210, Form 2210F, or statement is attached. See instructions on page 7.)		
	24 If line 22 is larger than line 20, enter amount OVERPAID	24	
	25 Amount of line 24 to be REFUNDED TO YOU	25	
26 Amount of line 24 to be credited on 1975 estimated tax.	26		

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

Sign here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he has any knowledge.							
	<table border="0"> <tr> <td>Your signature Copy</td> <td>Date</td> <td>Preparer's signature (other than taxpayer)</td> <td>Date</td> </tr> <tr> <td>Spouse's signature (If filing jointly, BOTH must sign even if only one had income)</td> <td></td> <td>367-34-8729</td> <td></td> </tr> </table>	Your signature Copy	Date	Preparer's signature (other than taxpayer)	Date	Spouse's signature (If filing jointly, BOTH must sign even if only one had income)		367-34-8729
Your signature Copy	Date	Preparer's signature (other than taxpayer)	Date					
Spouse's signature (If filing jointly, BOTH must sign even if only one had income)		367-34-8729						

Address (and ZIP Code) **33717 VANOWEN STREET VAN NUYS, CA. 91403**
Preparer's Emp. Ident. or Soc. Sec. No. **367-34-8729**
10-83220-1

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

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

Part I Income other than Wages, Dividends, and Interest

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

Part II Adjustments to Income

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

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

44 Adjusted gross income (from line 15)	44	8934
45 (a) If you itemize deductions, check here <input type="checkbox"/> and enter total from Schedule A, line 41 and attach Schedule A	45	5590
(b) If you do not itemize deductions, check here <input type="checkbox"/> and enter 15% of line 44, but do NOT enter more than \$2,000. (\$1,000 if line 3 checked)	46	3344
46 Subtract line 45 from line 44	47	3080
47 Multiply total number of exemptions claimed on line 7, by \$750	48	244
48 Taxable income. Subtract line 47 from line 46		

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

Part IV Credits

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

Part V Other Taxes

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

Part VI Other Payments

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

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

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

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

Department of the Treasury
Internal Revenue Service

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

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.)

SLH

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

1386

Taxes (See instructions on page 10.)

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

SLH

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

1062

Interest Expense (See instructions on page 11.)

- 18 Home mortgage
- 19 Other (Itemize)

SLH

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

2992

Contributions (See instructions on page 11 for examples.)

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

SLH

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

150

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

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

Miscellaneous Deductions (See instructions on page 12.)

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

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

Summary of Itemized Deductions

A

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

1386
1062
2992
150

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

5390

Profit or (Loss) From Business or Profession

(Sole Proprietorship)

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

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

1974

Name(s) as shown on Form 1040

SAM & PHYLLIS RUBY

Social security number

322 12 7997

A Principal business activity (see Schedule C Instructions) ▶ SERVICE

product ▶ SNACK BAR

B Business name ▶ WOODLEY BISTRO COFFEESHOP

Employer identification number ▶ 95-2651578

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

City, State and ZIP code ▶ ENCINO CA 91316

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

F Were you required to file Form W-3 or Form 1096 for 1974? (See Schedule C Instructions.)

If "Yes," where filed ▶

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

H Method of inventory valuation ▶ COST Was there any substantial change in the manner of determining quantities, costs, or valuations between the opening and closing inventories? (If "Yes," attach explanation)

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

Income		
1	Gross receipts or sales \$	Less: returns and allowances \$
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)
	15	(b) Employee benefit programs (see Schedule C Instructions)
	16	Interest on business indebtedness
	17	Bad debts arising from sales or services
	18	Depletion
	19	Other business expenses (specify):
	(a)	
	(b)	
	(c)	
	(d)	
(e)		
(f)		
(g)		
(h)	(W) 2400	
(i)	(H) 7534	
(j)		
(k)	Total other business expenses (add lines 19(a) through 19(j))	
20	Total deductions (add lines 6 through 19)	

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

9934

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

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

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

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

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

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

[illegible]

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

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

Did you claim a deduction for expenses connected with:

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

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

**SCHEDULE D
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

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

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

1974

Name(s) as shown on Form 1040

SAM & PHYLLIS RUBY

Social security number

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 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 PEXEL	11/21/73	6/10/74	653	1382	(729)
100 CHIEFTAIN PEXEL	11/21/73	6/19/74	678	1382	(704)
100 TESORO PET	5/22/72	7/16/74	1622	2847-	(1225)
100 UNITRODE	5/15/72	9/19/74	358	1532	(1174)
100 R.C.A.	2/2/73	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)	12
16 If line 14 shows a loss—		
▶ If losses are shown on BOTH lines 12(a) and 13, omit lines 16(a) and (b) and go to Part IV. See Instruction H.		
▶ Otherwise,		
(a) Enter one of the following amounts:		
(i) If amount on line 5 is zero or a net gain, enter 50% of amount on line 14;		
(ii) If amount on line 13 is zero or a net gain, enter amount on line 14; or,		
(iii) If amounts on line 5 and line 13 are net losses, enter amount on line 5 added to 50% of amount on line 13.	16(a)	(1983)
(b) Enter here and enter as a (loss) on Form 1040, line 29, the smallest of:		
(i) The amount on line 16(a);		
(ii) \$1,000 (\$500 if married and filing a separate return—if a loss is shown on line 4(a) or 12(a), see instruction L for a higher limit not to exceed \$1,000); or,		
(iii) Taxable income, as adjusted (see Instruction K)	(b)	(1000)

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service

Computation of Social Security Self-Employment Tax

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

1974

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

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

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

Social security number of self-employed person ►

PHYLLIS RUBY

349-18-1420

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 farming¹ are:

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

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

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

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

Part II Computation of Net Earnings from NONFARM Self-Employment

REGULAR METHOD

5 Net profit or (loss) from:

- (a) Schedule C, line 21. (Enter combined amount if more than one business.)
- (b) Partnerships, joint ventures, etc. (other than farming)
- (c) Service as a minister, member of a religious order, or a Christian Science practitioner. (Include rental value of parsonage or rental allowance furnished.) If you filed Form 4361, check here ☐ and enter zero on this line
- (d) Service with a foreign government or international organization
- (e) Other (See Form 1040 instructions for line 37.) Specify ►

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

7 Enter adjustments if any (attach statement)

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

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

Note: You may use the nonfarm optional method (line 9 through line 11) only if line 8 is less than \$1,600 and less than two-thirds of your gross nonfarm profits,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)

(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 profits² or \$1,600, whichever is smaller

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

Part III Computation of Social Security Self-Employment Tax

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

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

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

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

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

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

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

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

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

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

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

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

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service

Computation of Social Security Self-Employment Tax

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

1974

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

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

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

Social security number of
self-employed person ▶

SAMUEL RUBY

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

from farming are:

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

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

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

Part II Computation of Net Earnings from NONFARM Self-Employment

REGULAR METHOD

5 Net profit or (loss) from:

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

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

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

(d) Service with a foreign government or international organization

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

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

7 Enter adjustments if any (attach statement)

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

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

Note: You may use the nonfarm optional method (line 9 through line 11) only if line 8 is less than \$1,600 and less than two-thirds of your gross nonfarm profits,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)

(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 profits² or \$1,600, whichever is smaller

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

Part III Computation of Social Security Self-Employment Tax

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

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

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

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

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

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

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

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

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

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

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

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

7534

7534

7534

\$1,600

SE

7534

7534

\$13,200

0

13200

7534

595

595

3468

Department of the Treasury
Internal Revenue Service

Computation of Investment Credit

▶ Attach to your tax return.

1974

Name

SAMUEL & 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		33 1/3	
	(b)	5 or more but less than 7		66 2/3	
	(c)	7 or more		100	
Used Property (See instructions for dollar limitation)	(d)	3 or more but less than 5		33 1/3	
	(e)	5 or more but less than 7		66 2/3	
	(f)	7 or more	10228	100	10228

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

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

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

5 Total—Add lines 3 and 4

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

7 Less: (a) Foreign tax credit

(b) Retirement income credit (individuals only)

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

8 Total—Add lines 7(a), (b), and (c)

9 Line 6 less line 8

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

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

11 Total—Add lines 10(a) and (b)

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

Schedule A

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

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

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

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

Name(s) as shown on Form 1040

SAMUEL & PHYLLIS RUBY

Social Security Number

322 12 7997

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

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

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

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

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

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

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

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

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

Section B.—Long-term Capital Loss Carryover

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

7	-0-
8	0
9	-0-
10	0
11	-0-
12	0

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

Form **4798** (1974)

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

1 Enter loss shown on your 1973 Schedule D (Form 1040), line 5; if none, enter zero and ignore lines 2 through 20—then go to line 21	1	
2 Enter gain shown on your 1973 Schedule D (Form 1040), line 13. If that line is blank or shows a loss enter a zero	2	
3 Reduce loss on line 1 to the extent of any gain on line 2	3	
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	

NAME SAM & PHYLLIS RUBY D. NO. _____ CALENDAR YEAR 19 74
 ADDRESS 322-12-7997 OR SOC. SEC. NO. _____ FISCAL YEAR ENDING _____ 19 _____

SCHEDULE OF PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

PRINCIPAL BUSINESS ACTIVITY

BUSINESS NAME

EMPLOYERS NO.

BUSINESS ADDRESS

TOTAL RECEIPTS

INVENTORY AT BEGINNING OF YEAR

MERCHANDISE PURCHASED

LABOR

TOTAL

INVENTORY AT END OF YEAR

GROSS PROFIT

GROSS INCOME

OTHER BUSINESS DEDUCTIONS

ADVERTISING

AUTO AND TRUCK EXPENSE 12000 MI AT 15¢

BAD DEBTS

CASH SHORT

COMMISSIONS

DELIVERY

DEPRECIATION (SCHEDULE ATTACHED)

DUES AND SUBSCRIPTIONS

ENTERTAINMENT AND PROMOTIONAL

INSURANCE

INTEREST

JANITOR SERVICE

LAUNDRY

LEGAL AND ACCOUNTING

MAINTENANCE

OFFICE SUPPLIES AND EXPENSE

RENT

REPAIRS

SALARIES AND WAGES

SALARIES OFFICERS

SUPPLIES

TAXES AND LICENSES

TAXES - PAYROLL

TELEPHONE

TRAVEL

UTILITIES

PARKING

NET PROFIT OR (LOSS) - FEDERAL RETURN

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

(H) 7534
(W) 2400

CALENDAR YEAR 19
FISCAL YEAR ENDING

SCHEDULE OF DEPRECIATION / AMORTIZATION

[illegible]**TOTALS**

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

SCHEDULE



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 322 12 7997		Spouse's Social Security Number 349 18 1420	
OCCU-PATION J/E		Yours J/E Spouse's J/E	

FILING STATUS—Check Only One:

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

EXEMPTION CREDITS

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

6 50
7 16
8
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. }
11 Dividends—before federal exclusion. Enter total (if over \$400, complete and attach Schedule B(540))
12 Interest. Enter total (if over \$400, complete and attach Schedule B(540))
13 Income other than wages, dividends and interest (from line 48)
14 Total (add lines 10, 11, 12 and 13)
15 Adjustments to income (from line 54)
16 Adjusted gross income (subtract line 15 from line 14)

10
11 136
12
13 8934
14 9070
15
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)
18 Taxable income (subtract line 17 from line 16) Compute tax from Tax Rate Schedule—Enter tax on line 19
19 Tax from (check one) Tax Table ☐ Tax Rate Schedule ☒ Income Averaging Schedule (G or G-1) ☐
20 Total exemption credits (from line 9, above)
21 Tax liability (subtract line 20 from line 19—if line 20 is greater than line 19, enter zero)
22 Other credits (from line 65—Includes special low income tax credit)
23 Net tax liability (subtract line 22 from line 21—if line 22 is greater than line 21, enter zero)
24 Tax on preference income (see instructions—attach Schedule P(540))
25 Total tax liability (add lines 23 and 24)

17 5468
18 3602
19 36
20 56
21
22
23 -0-
24
25 -0-

- 26 Total California income tax withheld (attach Form(s) W-2 or W-2P to face of this return)
27 Renter's credit—if you lived in rented property on March 1, 1974, complete Part 1 on page 2
28 1974 California estimated tax payments
29 Excess California SDI tax withheld (attach Form DE 1964 to face of this return)
30 Total prepayment credits (add lines 26 thru 29)

26	
27	
28	
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 →

- 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**

31	-0-	Do not write in these spaces
32	-0-	P
33		E
		M
		A

- 33 Amount of line 32 to be REFUNDED. (Allow at least six weeks) — REFUND TO YOU →
34 Amount of line 32 to be credited on your 1975 ESTIMATED TAX

34	
----	--

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

SIGN

Your signature

Date

HERE

Spouse's signature—if filing a joint return

Date

Preparer's signature (other than taxpayer)

Date

Address (and Zip code) **83717 VANOWEN STREET
VAN NUYS, CA 91411**
Preparer's FEIN (or SSA) No. **362-34-8729**
967-34-8729

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

See Instructions, Page 3, for Allowable Credit

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

PART II — Other Income

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

DUEX 13C



CALIFORNIA

ITEMIZED DEDUCTIONS

Attach to Form 540



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)

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

1386

Child Adoption Expense

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

-0-

Taxes

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

940

Interest Expense

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

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

2992

Contributions

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

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

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

150

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

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

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

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



CALIFORNIA

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

TAXABLE
1974
YEAR

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

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

Name as shown on Form 540 or 540NR

Social Security Number

SAM & PHYLLIS RUBY

322127997

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

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

INCOME	1	Gross receipts or sales \$	Less returns and allowances \$	Balance ▶		
	2	Less: Cost of goods sold (Schedule C-1, line 29) and/or operations (attach schedule)				
	3	Gross profit				
	4	Other income (attach schedule)				
	5	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)				5611
	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[illegible]

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.

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

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



CALIFORNIA

CAPITAL GAINS AND LOSSES

Attach to Form 540 or 540NR



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

Name as shown on Form 540 or 540NR

SAMUEL & PHYLLIS RUBY

Social Security Number

322 12 7997

PART I—Assets Held One Year or Less

D

a. Kind of property and description (Example, 100 shares of "Z" Co.)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Cost or other basis as adjusted, cost of subse- quent improvements (if not purchased, attach explanation) and ex- pense of sale	f. Gain or loss (d. less e.)
1. LOANTO SUMMIT EAGLE CORPORATION					(1000)
100 CHIEFTAIN INDEX	11/21/73	6/10/74	653	1382	(229)
100 CHIEFTAIN INDEX	11/21/73	6/19/74	678	1382	(204)
2. Enter gain (or loss), if applicable, from line 18, Schedule D-1 (540) (attach copy)					
3. Enter your share of net gain or loss from partnerships and fiduciaries					
4. Net gain or loss, combine lines 1, 2 and 3					(2433)

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

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

PART III—Assets Held More Than Five Years

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

PART IV—Summary of Capital Gains and Losses

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

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

DEDUCTION SCHEDULE

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

NAME

SAMUEL & PHYLLIS RUBY

CALENDAR YEAR 19

74

ADDRESS

322-12-7997

SOC. SEC. NO.

DEDUCTION SCHEDULE

MEDICAL		STATE	FEDERAL	CONTRIBUTIONS		STATE	FEDERAL
2	MEDICINE/DRUGS			21	PARTNERSHIP SHARE		
3	LESS 1% A.G.I. (Line 18 - 1040)				GIRL/BOY SCOUTS		
4	NET MED/DRUGS				HEART FUND/CANCER FUND		
5	H & A INS. (1/2 + EXCESS)		504		RED CROSS/UNITED FUND	150	
6a	DR.				XMAS & EASTER SEALS		
	DR.				MISC. ORGANIZED CHARITIES		
	DR.		930		POLITICAL CONTRIBUTIONS		
	DR.				CHURCHES		
	DR.						
	DR.						
	DR.						
	DR.						
	DR.						
	DR.						
	DR.						
6b	HOSPITAL			22	OTHER THAN CASH		
	PROSTHETIC APPLIANCES			23	CARRY OVER FROM PRIOR YRS.		
	HEARING AID			24	TOTAL CONTRIBUTIONS	150	150
6c	AMBULANCE			CASUALTY OR THEFT LOSS(ES)			
	LABORATORIES			25	LOSS BEFORE ADJUSTMENT		
	TRAVEL FOR MED. 10000		70	26	INSURANCE REIMBURSEMENT		
	MEDICARE INS.			27	Difference (not less than zero)		
	GLASSES			28	(\$100 LIMITATION PER CAS.)		
7	MEDICAL EXPENSES		1504	29	TOT. CAS. OR THEFT LOSS		
	LESS REIMBURSED BY INS.			MISCELLANEOUS DEDUCTIONS			
8	LESS 3% ADJ. GROSS INC.		268	30	ALIMONY		
9	+ 1/2 (TO \$150) OF H & A INS.		1235	31	UNION/PROFESSIONAL DUES		
			150	32	CHILD & DEP. CARE (Form 2441)		
10	TOTAL MEDICAL DED.	1386	1386	33	INCOME TAX PREPARATION		
TAXES					UNIFORMS/PROTEC. CLOTHING		
11	STATE & LOCAL INCOME		122		SMALL TOOLS AND SUPPLIES		
12	REAL ESTATE		727		LAUNDRY AND CLEANING		
13	STATE & LOCAL GASOLINE		48		Auto Use _____ Mi		
14	GENERAL SALES TAX		141		INVEST. COUNSEL & PUBS. (Sched		
15a	PERSONAL PROPERTY				EMPLOYMENT AGENCY FEES		
15b	PERSONAL PROPERTY AUTO		24		SAFE DEPOSIT BOX		
16	STATE DIS. INS. H W				TEL. REQ. IN BUSINESS		
	SALES TAX AUTO			34	TOTAL MISC. DED.		
17	TOTAL TAXES	940	1062	SUMMARY OF ITEMIZED DED.			
INTEREST (TO WHOM PAID)					STATE	FEDERAL	
18	MORTGAGE		2543	35	TOT. DEDUCTIBLE MEDICAL & DENTAL EXPENSES (FROM LINE 10)		
				36	TOTAL TAXES (From Line 17)		
19	INSTALLMENT LOANS			37	TOTAL INTEREST (Line 20)		
	MERRILL LYNCH		263	38	TOTAL CONTR. (Line 24)		
	TRANS WORLD		170	39	CAS. & THEFT LOSS(ES) (Line 29)		
	SBA		16	40	TOTAL MISCELLANEOUS DEDUCTIONS (FROM LINE 34)		
20	TOTAL INTEREST	2992	2992	41	TOTAL ITEMIZED DEDUCTIONS ENTER ON FORM 1040 LINE 45	5468	5590
				REMARKS			

NAME SAM & PHYLLIS RUBY D. NO. 322-12-7997 OR SOC. SEC. NO. 322-12-7997 CALENDAR YEAR 19 74 FISCAL YEAR ENDING 19

SCHEDULE OF PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

PRINCIPAL BUSINESS ACTIVITY

BUSINESS NAME

EMPLOYERS NO.

BUSINESS ADDRESS

TOTAL RECEIPTS

INVENTORY AT BEGINNING OF YEAR

MERCHANDISE PURCHASED

LABOR

TOTAL

INVENTORY AT END OF YEAR

GROSS PROFIT

GROSS INCOME

OTHER BUSINESS DEDUCTIONS

ADVERTISING

AUTO AND TRUCK EXPENSE

BAD DEBTS

CASH SHORT

COMMISSIONS

DELIVERY

DEPRECIATION (SCHEDULE ATTACHED)

DUES AND SUBSCRIPTIONS

ENTERTAINMENT AND PROMOTIONAL

INSURANCE

INTEREST

JANITOR SERVICE

LAUNDRY

LEGAL AND ACCOUNTING

MAINTENANCE

OFFICE SUPPLIES AND EXPENSE

RENT

REPAIRS

SALARIES AND WAGES

SALARIES OFFICERS

SUPPLIES

TAXES AND LICENSES

TAXES - PAYROLL

TELEPHONE

TRAVEL

UTILITIES

PARKING

NET PROFIT OR (LOSS) - FEDERAL RETURN

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

(#) 1534
(W) 2400

322-12-7997

OR
SOC. SEC. NO.

FISCAL YEAR ENDING

SCHEDULE OF DEPRECIATION / AMORTIZATION

[illegible]**TOTALS**

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

SCHEDULE

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

1972

For the year ending 12-31-1972, or other taxable year beginning 1-1-1972, ending 12-31-1972

First name and last name (If joint return, use first names and middle initials of both)	Last name	Your capital gains netting
BARBARA ANN MYLINS	RUBY	322 17 700
Social Security number (including or shared number, or rural route)		Exemption number, if joint return
349-10-1420		349-10-1420
Occupation		Were you employed?
Sales		Yes

<p>1. Are you (or your spouse) claiming a refund of tax paid in 1971?</p> <p>2. Are you (or your spouse) claiming a refund of tax paid in 1972?</p> <p>3. Are you (or your spouse) claiming a refund of tax paid in 1973?</p> <p>4. Are you (or your spouse) claiming a refund of tax paid in 1974?</p> <p>5. Are you (or your spouse) claiming a refund of tax paid in 1975?</p> <p>6. Are you (or your spouse) claiming a refund of tax paid in 1976?</p> <p>7. Are you (or your spouse) claiming a refund of tax paid in 1977?</p> <p>8. Are you (or your spouse) claiming a refund of tax paid in 1978?</p> <p>9. Are you (or your spouse) claiming a refund of tax paid in 1979?</p> <p>10. Are you (or your spouse) claiming a refund of tax paid in 1980?</p>	<p>Exemptions</p> <p>6 Yourself <input checked="" type="checkbox"/> Regular <input type="checkbox"/> 65 or over <input type="checkbox"/> Blind <input type="checkbox"/> Enter number of boxes checked <input type="checkbox"/> 2</p> <p>7 Wife (husband) <input checked="" type="checkbox"/> Regular <input type="checkbox"/> 65 or over <input type="checkbox"/> Blind <input type="checkbox"/> Enter number of boxes checked <input type="checkbox"/> 1</p> <p>8 First names of your dependent children who lived with you <u>Frank, Brian, Ellen, Thomas</u></p> <p>9 Number of other dependents (from line 32) <input type="checkbox"/> 0</p> <p>10 Total exemptions claimed <input type="checkbox"/> 6</p>
--	---

11. Social Security, railroad, and other employee compensation. (Attach Form W-2 to front. If unavailable, attach explanation)	11	
12a. Dividends and other distributions (over \$200, list in Part I of Schedule B.)	12a	
12b. Interest. (If over \$200 or less, enter total without listing in Schedule B.)	12b	
13. Income other than wages, dividends, and interest (from line 45)	13	22 00
14. Total (add lines 11, 12a, 12b, and 13)	14	5,905 40
15. Total (add lines 11, 12a, 12b, and 14)	15	5,997 40
16. Adjustments to income (such as "pick pay," moving expenses, etc. from line 50)	16	
17. Total (add line 15 and subtract line 16)	17	5,997 40

18. Total (add line 17 and subtract line 16)	18	
19. Total (add line 18 and subtract line 16)	19	
20. Total (add line 19 and subtract line 16)	20	
21. Total (add line 20 and subtract line 16)	21	522 70
22. Total (add line 21 and subtract line 16)	22	522 70
23. Total (add line 22 and subtract line 16)	23	
24. Total (add line 23 and subtract line 16)	24	
25. Total (add line 24 and subtract line 16)	25	
26. Total (add line 25 and subtract line 16)	26	

27. Balance due (line 22 less than line 27, enter BALANCE DUE IRS)	27	522 70
28. Overpaid (line 27 less than line 22, enter amount OVERPAID)	28	
29. Total (add line 27 and subtract line 28)	29	

30. Do you, or your spouse, during the taxable year, have any interest in or signature or other authority over a bank, credit union, or other financial institution in a foreign country (except in a U.S. possession)? ☐ Yes ☒ No

31. Do you or your spouse to complete Revenue Sharing (lines 33 and 34) on next page.

32. Declaration of preparer (other than taxpayer) is based on all information of which he has any knowledge.

33. Signature of preparer: EDWARD J. LAMBERT Date: 12-31-1972

34. Signature of taxpayer: BARBARA ANN MYLINS Date: 12-31-1972

35. Address: 17835 VENTURA BLVD., SUITE 106

36. City: IRVINE, CALIF. 92614

37. State: CA

38. ZIP: 92614

39. Telephone: (714) 881-7350

40. S.S. Number: 568-40-9527

(a) Name	(b) Relationship	(c) Months lived in your home during year, write B or D.	(d) Did dependent have income of \$750 or more?	(e) Amount furnished for dependent's support. If 100% write ALL.	(f) Amount furnished by OTHERS including dependent.
				\$	\$
Total number of dependents listed in column (a). Enter here and on line 9					
Enter the location of your principal place of residence at end of year (not necessarily the same as your post office address).					
(1) County Los Angeles		(2) Locality. If you lived inside the boundaries of an incorporated city, town, etc., enter its name; if not, check here <input type="checkbox"/>		(3) Township (see instructions on page 8)	
Total number of persons included on line 10 who are filing a return of their own; or, (2) who live in your principal place of residence					
For IRS use only—Leave blank					
List all other income from wages, dividends, and interest					
1. Dividends from stock (attach Schedule C)	38	6,969	40		
2. Net capital gains from sale or exchange of capital assets (attach Schedule D)	39	(1,000)	00		
3. Net capital gains from Supplemental Schedule of Gains and Losses (attach Form 4797)	37				
4. Pensions and annuities, rents and royalties, partnerships, estates or trusts, etc. (attach Schedule E)	35				
5. Farm housing (or loss) (attach Schedule F)	39				
6. Fully taxable pensions and annuities (not reported on Schedule E—see instructions on page 8)	40				
7. 50% of capital gain distributions (not reported on Schedule D)	41				
8. Other income tax refunds (caution—see instructions on page 8)	42				
9. Alimony	43				
10. Other (state nature and source)	44				
Total (add lines 35 through 44). Enter here and on line 14	45	5,969	40		
List all other income					
11. Interest on bonds (attach Form 2440 or other required statement)	46				
12. Dividend income (attach Form 2440 or other required statement)	47				
13. Capital gains (attach Form 2440 or other required statement)	48				
14. Income from other sources (attach Form 2440 or other required statement)	49				
Adjusted gross income (from line 17)	51	5,991	40		
(a) If you itemize deductions, enter total from Schedule A, line 40 and attach Schedule A	52	4,423	00		
(b) If you do not itemize deductions, enter 15% of line 51, but do NOT enter more than \$1,000 (if line 3 is checked)	53	1,568	40		
Subtract line 52 from line 51	54	5,250	00		
Multiply total number of exemptions claimed on line 10, by \$750	55	(3,681)	60		
Subtract line 54 from line 53	56				
(Figure your tax on the amount on line 56 by using Tax Rate Schedule X, Y or Z, or if applicable, the alternative tax from Schedule D, basic averaging from Schedule G, or maximum tax from Form 4726.) Enter tax on line 18.					
List all other income					
15. Dividend income (attach Schedule R)	57				
16. Net capital gains (attach Form 2440 or other required statement)	58				
17. Net capital gains from Supplemental Schedule of Gains and Losses (attach Form 4797)	59				
18. Work-related expenses for candidates for public office—see instructions on page 9	60				
19. Work-related expenses credit (attach Form 4374)	61				
Total (add lines 56, 57, 58, 59, and 60). Enter here and on line 19	62	522	70		
Self-employment tax (attach Schedule SE)					
Tax from recomputing prior-year investment credit (attach Form 4255)	63				
Minimum tax (see instructions on page 10). Check here <input type="checkbox"/> if Form 4625 is attached	64				
Social security tax on tip income not reported to employer (attach Form 4137)	65				
Uncollected employee Social Security tax on tips (from Forms W-2)	66				
Total (add lines 62, 63, 64, 65, and 66). Enter here and on line 21	67	522	70		
Excess (USA) on withheld (for or more employers—see instructions on page 10)					
Credit for Federal tax on special fuels, nonhighway gasoline and lubricating oil (attach Form 4136)	68				
Credit from a Regulated Investment Company (attach Form 2439)	69				
Total (add lines 68, 69, and 70). Enter here and on line 20	71				

Schedule A-B—Itemized Deductions AND (Form 1040) Dividend and Interest Income

1972

Department of the Treasury
Internal Revenue Service

► Attach to Form 1040.

Name(s) as shown on Form 1040

Your social security number

322 12 7997

Part I Itemized Deductions (Schedule B on back)

1. Total cash contributions (see instructions on page 11 for examples.)

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

3. Carryover from prior years.

4. Total contributions (Add lines 1, 2, and 3. Enter here and on line 35, below.)

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

6. Itemize other medical and dental expenses (including hospital, clinic, dentures, eyeglasses, transportation, etc.).

7. Total (Add lines 4, 5, and 6. Enter here and on line 35, below.)

8. Enter 1% of line 7. (Do not enter more than \$1,000.)

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

10. Total (Add lines 9 and 10. Enter here and on line 35, below.)

11. Total (Add lines 10 and 11. Enter here and on line 35, below.)

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 (Add lines 12 through 16. Enter here and on line 34, below.)

18. Total (Add lines 17 and 18. Enter here and on line 34, below.)

19. Total (Add lines 18 and 19. Enter here and on line 34, below.)

20. Total (Add lines 19 and 20. Enter here and on line 34, below.)

21. Total (Add lines 20 and 21. Enter here and on line 34, below.)

22. Total (Add lines 21 and 22. Enter here and on line 34, below.)

23. Total (Add lines 22 and 23. Enter here and on line 34, below.)

24. Total (Add lines 23 and 24. Enter here and on line 34, below.)

25. Total (Add lines 24 and 25. Enter here and on line 34, below.)

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.)

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.)

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.

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

26 Total deductions (Add lines 10 through 32. Enter here and on line 34, below.)

27 Total (Add lines 26 and 27. Enter here and on line 34, below.)

28 Total (Add lines 27 and 28. Enter here and on line 34, below.)

29 Total (Add lines 28 and 29. Enter here and on line 34, below.)

30 Total (Add lines 29 and 30. Enter here and on line 34, below.)

31 Total (Add lines 30 and 31. Enter here and on line 34, below.)

NAME

James & Robert Rye

IDENTIFICATION NO.

322-1-7972

ADDRESS

SCHEDULE NO.

SCHEDULE OF DEDUCTIONS

YEAR ENDED

1972

		FEDERAL	STATE	CONTRIBUTIONS	FEDERAL & STATE
1. CHARITABLE CONTRIBUTIONS				CHURCHES	100 00
2. COMMUNITY CHEST/UNITED CRUSADE				COMMUNITY CHEST/UNITED CRUSADE	
3. SALVATION ARMY/GOODWILL INDUSTRIES				SALVATION ARMY/GOODWILL INDUSTRIES	
4. RED CROSS				RED CROSS	
5. XMAS & EASTER SEALS				XMAS & EASTER SEALS	
6. HEART FUND/CANCER FUND				HEART FUND/CANCER FUND	
7. PARTNERSHIP RETURN				PARTNERSHIP RETURN	
8. PAYROLL DEDUCTION				PAYROLL DEDUCTION	
9. CITY OF HOPE				CITY OF HOPE	01
10. OTHER ORGANIZED CHARITIES:				OTHER ORGANIZED CHARITIES:	100 00
11. TOTAL CONTRIBUTIONS				TOTAL CONTRIBUTIONS	200 00
12. INTEREST (TO WHOM PAID)				INTEREST (TO WHOM PAID)	FEDERAL & STATE
13. MORTGAGE LOAN				MORTGAGE LOAN	259 40
14. IRRA				IRRA	40 00
15. INSTALLMENT LOAN				INSTALLMENT LOAN	74 00
16. FIRST TRUST & ANNUITY				FIRST TRUST & ANNUITY	208 00
17. WALK, VORAN & CO.				WALK, VORAN & CO.	256 00
18. TOTAL INTEREST				TOTAL INTEREST	328 40
19. MISCELLANEOUS DEDUCTIONS				MISCELLANEOUS DEDUCTIONS	FEDERAL & STATE
20. ALIMONY (EXPLAIN)				ALIMONY (EXPLAIN)	
21. SAFE DEPOSIT BOX FEE				SAFE DEPOSIT BOX FEE	
22. UNION DUES				UNION DUES	
23. SMALL TOOLS (GOOD 1 YEAR)				SMALL TOOLS (GOOD 1 YEAR)	
24. TOOLS DEPRECIATION				TOOLS DEPRECIATION	
25. SAFETY EQUIPMENT				SAFETY EQUIPMENT	
26. UNIFORMS (NOT GEN. WEAR)				UNIFORMS (NOT GEN. WEAR)	
27. LAUNDRY & CLEANING				LAUNDRY & CLEANING	
28. AUTO MILEAGE				AUTO MILEAGE	
29. TELEPHONE EXPENSE (NOT REIMB.)				TELEPHONE EXPENSE (NOT REIMB.)	
30. EMPLOYMENT AGENCY FEE				EMPLOYMENT AGENCY FEE	
31. DUES & SUBSCRIPTIONS				DUES & SUBSCRIPTIONS	
32. INCOME TAX PREPARATION				INCOME TAX PREPARATION	
33. CHILD CARE				CHILD CARE	
34. OTHERS:				OTHERS:	
35. TOTAL MISC. DEDUCTIONS				TOTAL MISC. DEDUCTIONS	
36. CASUALTY LOSSES (EXPLAIN)				CASUALTY LOSSES (EXPLAIN)	FEDERAL & STATE
37. SUB TOTAL				SUB TOTAL	
38. LESS REIMBURSED BY INS.				LESS REIMBURSED BY INS.	
39. SUB TOTAL				SUB TOTAL	
40. LESS \$100.00 FOR EACH CASUALTY				LESS \$100.00 FOR EACH CASUALTY	
41. TOTAL CASUALTY LOSSES				TOTAL CASUALTY LOSSES	
42. FEDERAL				FEDERAL	
43. STATE				STATE	
44. TOTAL TAXES	847 00	847 00		TOTAL DEDUCTIONS	1148 40

SCHEDULE C
(Form 1040)

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

1972

Department of the Treasury
Internal Revenue Service

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

Name(s) as shown on Form 1040

Social security number
322 12 7997

Samuel and Phyllis Ruby

A Principal business activity Food Service ; product Snack Bar
(See Instructions on the back cover) (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.

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

6,969 40

Samuel and Phyllis Ruby
1972

SUPPLEMENT TO SCHEDULE C

Income	\$45,499.72	
Less: Sales Tax	<u>383.47</u>	\$45,116.25
Cost of Goods Sold		
Beginning Inventory	\$ 800.00	
Purchases		
Inventory/initial	4,491.98	
Business	16,463.08	
Home	2,923.29	
Bakery/Grand	<u>3,102.44</u>	
Total Available	\$27,780.79	
Less: Ending Inventory	<u>800.00</u>	<u>26,980.79</u>
Gross Income		\$18,135.46

Expenses		
Rent	\$ 1,728.82	
Advertising	100.00	
Payroll	3,877.93	
Payroll Control	323.42	
Telephone	190.00	
Telephone	127.43	
Advertising	25.00	
Miscellaneous/Repairs	254.15	
Equipment	382.25	
Taxes/Maintenance	214.51	
Honorary	12.15	
Auto	425.29	
Linen	-0-	
Donations	61.94	
Newspapers	<u>14.65</u>	<u>7,737.56</u>

NET INCOME

Less: Depreciation

NET INCOME

\$10,397.90

3,428.50

\$ 6,969.40

DEPRECIATION

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

Computation of Social Security Self-Employment Tax

1972

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

▶ If you had wages, including tips, of \$9,000 or more that were subject to social security taxes, do not fill in this page.
▶ If you had more than one business, combine profits and losses from all your businesses and farms on this Schedule SE.

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

Name of business and person (as shown on Social Security card)

Social security number
of self-employed person
322 12 7997

Business name

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

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

1. Net profit (or loss) shown in Schedule C (Form 1040), line 21. (Enter combined amount if more than one business.)	6,969	40
2. Not income (or loss) from excluded services or services included on line 1. Specify on line 3.		
3. Not earnings (or loss) from business self-employment (Subtract line 2 from line 1, and enter here and on line 14a, below.)	6,969	40

Computation of Not Earnings from FARM Self-Employment

SE

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

Computation under Regular Method			
4. Not farm profit (or loss) from:			
(a) Schedule F, line 54 (cash method), or line 74 (accrual method)			
(b) Farm partnerships			
5. Not earnings from self-employment from farming. Add lines 4(a) and (b)			
Computation under Optional Method			
6. If gross profit from farming are:			
(a) Not more than \$2,400, enter two-thirds of the gross profits			
(b) More than \$2,400 and the not farm profit is less than \$1,600, enter \$1,600			
7. Enter here and on line 8(b), below, the amount on line 5 (or line 6, if you use the optional method)			

Computation of Social Security Self-Employment Tax

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

SCHEDULE D
(Form 1040)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

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

1972

Name(s) as shown on Form 1040

Samuel and Phyllis Ruby

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

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

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

7. Capital gain distributions	7	
8. Enter gain if applicable from line 4(a)(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)

WEEKLY WORK PLAN/TIME REPORT

SALESMAN WES. KOISIN and Co. Inc.

NUMBER 1972

WEEK ENDING 1 1

COMPANIES	Present Customer	AMOUNT	PRICE	CONTRACT			APPLIED NET FUTURE PRICE	DATE SOLD	NET SALE PRICE		COMMENTS AND EXPENSE	NOTES	GROSS
				ITEM	DATE	PRICE			PRICE	HR			
W. W. MAVER Co.		62 1/2											
10.16 - 93-05%	ST	5.000	62 1/2	11-17-71		2165.29		1-6-72	3103.40	60	(62.00)		
10.17 - 93-04%	ST	2.000	74 1/2	1-27-71		1547.62		1-17-72	1564.00	76			16
10.18 - 93-04%	ST	3.000	74 1/2	12-27-71		2321.40		1-17-72	2352.95	76 1/2			32
10.19 - 93-04%	ST	5.000	56 1/4	1-20-71		2886.00		1-6-72	2914.00	57 1/2			76
10.20 - 93-04%	ST	10.000	57 1/2	1-6-72		593.00		1-17-72	654.00	64 1/2			64 1/2
10.21 - 93-04%	ST	200 Sh.	22 1/2	1-19-72		4534.00		2-2-72	4111.00	21 1/2	(372.00)		
10.22 - 93-04%	ST	200 Sh.	15 1/2	1-19-72		3084.00		2-9-72	3297.00	16 3/4			203
10.23 - 93-04%	ST	100 Sh.	22	1-20-72		2744.00		2-9-72	2497.00	15 1/2			25
10.24 - 93-04%	ST	200 Sh.	11 1/2	2-2-72		2347.00		2-11-72	2019.00	16 1/2	(272.00)		
10.25 - 93-04%	ST	100 Sh.	18 1/2	2-11-72		1914.00		3-13-72	1921.00	19 1/2			19
10.26 - 93-04%	ST	200 Sh.	18 1/2	2-9-72		3741.00		3-13-72	3727.00	19	(14.00)		
10.27 - 93-04%	ST	200 Sh.	12 1/2	2-9-72		2630.00		3-13-72	2168.00	11 1/2	(462.00)		
10.28 - 93-04%	ST	100 Sh.	11 1/2	2-2-72		1174.00		3-13-72	911.00	9 1/2	(263.00)		
10.29 - 93-04%											(1457.00)		1210
TOTALS													

Samuel D. and Myllis Ruby

WEEKLY WORK PLAN/TIME REPORT

SALESMAN W.E.S. VOISIN & Co., Inc.

NUMBER _____

WEEK ENDING PAGE II

CUSTOMER NAME	Present Customer	SHARES	PRICE	CONTRACT DATE	PURCHASE PRICE	REVENUE			COMMENTS AND EXPENSE
						BOOKED DATE	NET SALES PRICE	PRICE	
ST. JAMES	ST	500	113 1/2	3-13-72	7558 00	4-28-72	7785 00	16 1/4	(103 00)
ST. JAMES (Cont.)	ST	2000	53 1/2	4-28-72	1161 00	5-22-72	10 38 00	52 1/2	(103 00)
ST. JAMES (Cont.)	ST	2000	57 1/2	4-28-72	1161 00	5-22-72	1116 00	55 00	(45 00)
ST. JAMES (Cont.)	ST	8000	56 1/2	4-28-72	4643 00	5-22-72	4303 00	53 00	(340 00)
ST. JAMES	ST	200	14 1/2	3-13-72	3023 00	7-17-72	3603 00	18 1/2	50 00
ST. JAMES	ST	100	9 1/2	8-10-72	1012 00	8-24-72	1057 00	10 1/2	45 00
ST. JAMES	ST	100	18	8-10-72	1835 00	8-24-72	2033 00	20 3/4	19 00
ST. JAMES	ST	200	15	8-24-72	3061 00	9-6-72	3732 00	19 00	6 00
ST. JAMES	ST	100	27 1/2	5-22-72	2835 00	9-18-72	1950 00	19 1/2	(885 00)
ST. JAMES	ST	100	27 1/2	6-9-72	2809 00	9-18-72	1913 00	19 1/2	(896 00)
ST. JAMES	ST	80	14 1/2	7-18-72	1193 00	10-3-72	1145 00	14 1/2	(47 00)
ST. JAMES	ST	100	14 1/2	9-18-72	1489 00	10-11-72	1519 00	15 1/2	3 00
ST. JAMES	ST	100	14 1/2	9-18-72	1489 00	10-11-72	1531 00	15 1/2	4 00
ST. JAMES	ST	100	10 1/2	3-31-72	1102 00	1-19-72	1074 00	11 00	(29 00)
TOTALS									(29 00) (274 00)

WEEKLY WORK PLAN/TIME REPORT

SALESMAN

BACHE and Co. 1972

NUMBER

CONNECTIONS

TRANS

[illegible]

TOTALS

RECEIVED

5/4/73



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
RAYMOND AND ELLA			RUDY		322 12 7997
Address (Include last care and/or address if different from yours)					
16210 Yucca St. #203					
City, State, Zip Code					
San Diego, California					
ZIP CODE				OCCUPATION	STATUS
				Self Employed	Wife's Homeowner
8. Dependents—Do not list yourself, your spouse or person who qualifies you as head of household					
NAME (Include last care and/or address if different from yours) RELATIONSHIP					
Fred, Brian, Ellen, Thomas					
Enter Number > 5					
9. Blind (refer to instructions) Number of blind exemptions claimed > 6					
7. Total dependent and blind exemptions (add lines 5 and 6) 7					
10. Wages, salaries, tips, and other employee compensation. (Attach Copy 2 of Form(s) W-2 to front. If unavailable, attach explanation)					
11. Dividends. Enter total (if over \$500, complete and attach Schedule B(540))					
12. Interest. Enter total (if over \$500, complete and attach Schedule B(540))					
13. Income from real estate, dividends and interest (from page 2, line 41)					
14. Total (add lines 10, 11 and 13)					
15. Adjusted gross income (subtract line 13 from line 14)					
16. If you are not filing a return AND line 15 is under \$10,000, add tax to Tax Table and enter on line 17.					
17. If you are filing a return AND line 15 is \$10,000 or more complete lines 18 and 19.					
18. Standard Deduction. Enter standard deduction (from page 2, line 56)					
19. Taxable income (subtract line 18 from line 15). Figure your tax on this amount by using the appropriate Tax Rate					
20. Total tax (from page 2, line 56) Tax Table, Tax Rate Schedule C, Schedule B(540)					
21. Federal Income Tax. Single—\$25. Married couple or head of household—\$50					
22. Other taxes—Total on line 7 above, x \$8					
23. Total taxes (add lines 21 and 22)					
24. Total tax (subtract line 23 from line 20)					
25. Other taxes (from page 2, line 59)					
26. Total tax liability (subtract line 24 from line 25)					
27. Total California income tax withheld (attach Form(s) W-2 or DE-2P to front)					
28. 1972 California estimated tax payments					
29. Excess California 891 tax withheld (attach Form DE 1964 to face of return)					
30. Total payments (add lines 26, 27 and 29)					
31. If line 26 is larger than line 29, enter BALANCE DUE. Pay in full. Mail payment with return to Franchise Tax Board, Sacramento, CA 95837.					
32. If line 29 is larger than line 26, enter OVERPAYMENT. Mail return to P.O. Box 13-540, Sacramento, CA 95813.					
33. Line 31 to be (a) REFUND. (Allow at least six weeks for your refund)					
(b) Credited on 1973 estimated tax					

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

Do not write in these spaces

Sign
Spouse's signature

Your signature—if filing jointly, BOTH must sign

Date

EDWARD L. LAMBERT

TAX CONSULTANT

29855 VENTURA BLVD., SUITE 100

ENCINO, CALIF. 91316

TEL (213) 881-7300

S.S. 568 40-9527

P

E

A

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

Check ☐ Never married ☐ Legal separation (interlocutory decree does not qualify) Date _____
 or ☐ Widow(or) Date _____ ☐ Final divorce/dissolution Date _____
 Individual who qualified you as head of household (Do not list this individual as a dependent on page 1, line 5):
 Name _____ Relationship _____ Age _____ Did this person qualify as your dependent for
 the year 1972? _____ Did this person reside in your home for the entire taxable year? _____ If not, explain circumstances _____

33	(for line 1) (attach Schedule B (540))		59	6,969 40
34	(for line 1) (attach Schedule B (540))	(1,000 00)		
35	(for line 1) (attach Schedule B (540))		34	(1,000 00)
36	(for line 1) (attach Schedule B (540))		35	
37	(for line 1) (attach Schedule B (540))		36	
38	(for line 1) (attach Schedule B (540))		37	
39	(for line 1) (attach Schedule B (540))		38	
40	(for line 1) (attach Schedule B (540))		39	
41	(for line 1) (attach Schedule B (540))		40	
	(for line 1) (attach Schedule B (540))		41	5,969 40

42	(for line 1) (attach Schedule B (540))		42	
43	(for line 1) (attach Schedule B (540))		43	
44	(for line 1) (attach Schedule B (540))		44	
45	(for line 1) (attach Schedule B (540))		45	
46	(for line 1) (attach Schedule B (540))		46	
47	(for line 1) (attach Schedule B (540))		47	

48	(for line 1) (attach Schedule B (540))		48	
49	(for line 1) (attach Schedule B (540))		49	
50	(for line 1) (attach Schedule B (540))		50	
51	(for line 1) (attach Schedule B (540))		51	
52	(for line 1) (attach Schedule B (540))		52	
53	(for line 1) (attach Schedule B (540))		53	
54	(for line 1) (attach Schedule B (540))		54	
55	(for line 1) (attach Schedule B (540))	2,000 00	55	
56	(for line 1) (attach Schedule B (540))		56	

57	(for line 1) (attach Schedule B (540))		57	
58	(for line 1) (attach Schedule B (540))		58	
59	(for line 1) (attach Schedule B (540))		59	

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



CALIFORNIA

ITEMIZED DEDUCTIONS

Attach to Form 540

TAXABLE

1972

YEAR

Shown on Form 540

Samuel and Phyllis Ruby

322 12 7997

Itemized Deductions. You have a choice between the deduction for itemized deductions or take a standard deduction on Schedule D on Form 540. On separate returns of a husband and wife,

If one spouse itemizes deductions, the other may not use the Tax Table or elect the standard deduction. If you choose to itemize your deductions, complete the appropriate items below.

Contributions

22. Cash—including checks, money orders, etc. (itemize)

23

23. Total cash contributions

23

24. Other than cash (see instructions). Enter total here

24

25. Total—Add lines 23 and 24. Maximum deduction may not exceed 30% of adjusted gross income. Enter here and on Form 540, page 2

25

200.00

Interest Expenses

26. Home mortgage

26

27. Installment purchases

27

28. Other (itemize)

28

29. Total—Add lines 26, 27 and 28. Enter here and on Form 540, page 2

29

3,232.00

Miscellaneous Deductions

Casualty or Theft Losses—See instructions

NOTE: If you had more than one casualty or theft loss occurrence, omit lines 30 through 33 and follow instructions for guidance.

30. Less before adjustment

30

31. Insurance reimbursement

31

32. \$100 limitation

32

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



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 540.

On Form 540, 540NR, or 540NR-EZ
Business name: **Samuel H. & Mary Ann Ruby**

Social Security Number

322 12 7997

1. Business activity: **Real Service**; product: _____
(For example: retail—hardware; wholesale—tobacco; services—legal; manufacturing—furniture; etc.)

2. Owner: **Samuel H. Ruby** G. Federal employer identification number: _____

3. Address: **5610 Van Nuys Blvd. Van Nuys, California**

(ZIP code)

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

5. Was your 501, 512, 520 and 532 for the calendar year filed (if required)? ☐ Yes ☒ No

6. Are the business located within the boundaries of the city, town, etc. indicated? ☒ Yes ☐ No

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

8. How many months of the taxable year did you own this business? **12**

9. Attach all applicable books and schedules must be attached to:

	SCHEDULE ATTACHED
1. Gross receipts or sales \$ _____ Less returns and allowances \$ _____ Balance >	
2. Cost of goods sold (Schedule C-1, line C) and/or operations (attach schedule)	
3. Gross profit (subtract line 2 from line 1)	
4. Gross income from the business	
5. Total deductions (add lines 6 and 4)	
6. Net profit (subtract line 5 from line 3)	
7. Net business and business property (explain in Schedule C-3)	
8. Net business property	
9. Net income (explain in Schedule C-3)	
10. Deductions and wages not included on line 3, Schedule C-1 (include any paid to yourself)	
11. Charitable	
12. Federal pretend fees	
13. Contributions	
14. Deduction (attach statement)	
15. Deduction and profit-sharing plans (see Instructions for line 15(a))	
16. Deduction for 501 program (see Instructions for line 15(b))	
17. Deduction on business liability	
18. Deduction arising from sales of services	
19. Deduction	
20. Total other business expenses (add lines 19(a) through 19(o))	
21. Total deductions (add lines 6 through 19)	
22. Net profit (or loss) (subtract line 20 from line 5). Enter here and on page 2, Form 540 or Form 540NR	6,969 40



CAPITAL GAINS AND LOSSES

Attach to Form 540 or 540NR

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

322 12 7997

Part I - Assets Held for More Than One Year

a. Description of property and date acquired (no., day, yr.)	b. Date acquired (no., day, yr.)	c. Date sold (no., 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 (if any)
SCHEDULE ATTACHED					(4,496.00)
					4,496.00

Carryover from partnerships and fiduciaries
Carryover from short-term capital loss carryover from preceding taxable years (attach statement)
Carryover from loss, lines 1, 2 and 3 200.00

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

Schedule D (540) (attach copy)					
Carryover from partnerships and fiduciaries					
Carryover from loss, lines 6 and 7					

Part III - Assets Held for More Than Five Years

Schedule D (540) (attach copy)					
Carryover from partnerships and fiduciaries					
Carryover from short-term capital loss carryover from preceding taxable years (attach statement)					
Carryover from loss, lines 10, 11 and 12					

Carryover from capital gains and losses

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)

Carryover (13,322.00)

1040

US

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

1971

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

Please print or type

First name and initial (If joint return, use first names and middle initials of both): **SAMUEL AND PHYLLIS** Last name: **RURY** 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: **349 18 1420**

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

Filing Status—check only one:

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

Exemptions

- Regular / 65 or over / Blind
- 7 Yourself ☐ ☐ ☐ Enter number of boxes checked ▶ 2
- 8 Spouse (applies only if item 7 or 6 is checked) ☒ ☐ ☐ Enter number ▶ 4
- 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

12 Wages, salaries, tips, etc. (Attach Forms W-2 to back. If unavailable, attach explanation) 12

13a Dividends (see pages 6 and 11 of instr.) \$ **42.50** 13b Less exclusion \$ **42.50** Balance ▶ 13c **-0-**
(If gross dividends and other distributions are over \$100, list in Part I of Schedule B.)

14 Interest. [If \$100 or less, enter total without listing in Schedule B.] 14 **178 36**
[If over \$100, enter total and list in Part II of Schedule B]

15 Income other than wages, dividends, and interest (from line 40) 15 **6,350 33**

16 Total (add lines 12, 13c, 14 and 15) 16 **6,529 12**

17 Adjustments to income (such as "sick pay," moving expense, etc. from line 45) 17

18 Adjusted gross income (subtract line 17 from line 16) 18 **6,529 12**

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

19 Tax (Check if from: ☐ Tax Tables 1-13, ☐ Tax Rate Sch. X, Y, or Z, ☒ Sch. D, ☐ Sch. G or ☐ Form 4726) 19 **-0-**

20 Total credits (from line 54) 20

21 Income tax (subtract line 20 from line 19) 21 **-0-**

22 Other taxes (from line 60) 22 **551 27**

23 Total (add lines 21 and 22) 23 **551 27**

24 Total Federal income tax withheld (attach Forms W-2 or W-2P to back) 24

25 1971 Estimated tax payments (include 1970 overpayment allowed as a credit) 25

26 Other payments (from line 64) 26

27 Total (add lines 24, 25, and 26) 27

28 If line 23 is larger than line 27, enter BALANCE DUE Pay in full with return. Make check or money order payable to Internal Revenue Service ▶ 28 **551 27**

29 If line 27 is larger than line 23, enter OVERPAYMENT ▶ 29

30 Line 29 to be: (a) **REFUNDED** Allow at least six weeks for your refund check ▶ (b) Credited on 1972 estimated tax ▶

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

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

EDWARD L. LAMBERT

Signature of preparer (other than taxpayer, preparer, or all information of which he has any knowledge)

Date

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

Address **1003 VENTURA BLVD., SUITE 510**
ENCINO, CALIF. 91316
Tel. (213) 981 4020

Please attach Copy B of Form W-2 to back

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

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

32 (a) NAME	(b) Relationship	(c) Months lived in your home: If born or died during year, write B or D.	(d) Did de- pendent have income of \$675 or more?	(e) Amount W-2 fur- nished for dependent's support. If 100% write ALL.	(f) Amount furnished by OTHERS includ- ing dependent.
				\$	\$

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

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

34 Business income or (loss) (attach Schedule C)	34	7,350	33
35 Net gain or (loss) from sale or exchange of capital assets (attach Schedule D)	35	(1,000)	00
36 Net gain or (loss) from Supplemental Schedule of Gains and Losses (attach Form 4797)	36		
37 Pensions and annuities, rents and royalties, partnerships, estates or trusts, etc. (attach Schedule E)	37		
38 Farm income or (loss) (attach Schedule F)	38		
39 Miscellaneous income: (a) Fully taxable pensions and annuities 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 <input type="checkbox"/> if Form 4625 is attached	57		
58 Social security tax on unreported tip income (attach Form 4137)	58		
59 Uncollected employee social security tax on tips (from Forms W-2)	59		
60 Total (add lines 55, 56, 57, 58, and 59). Enter here and on line 22 ▶	60	551	27

PART VII.—Other Payments

61 Excess FICA tax withheld (two or more employers—see instructions on page 8)	61		
62 Credit for Federal tax on special fuels, nonhighway gasoline and lubricating oil (attach Form 4136)	62		
63 Regulated Investment Company Credit (attach Form 2439)	63		
64 Total (add lines 61, 62, and 63). Enter here and on line 26 ▶	64		

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

1971

Department of the Treasury
Internal Revenue Service

► Attach to Form 1040.

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

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.) ►	4,010 99

IDENTIFICATION NO. 522-12-1745

ADDRESS _____

YEAR ENDED

ENCINO CALIFORNIA 91316

Samuel and Phyllis Ruby

SUPPLEMENT TO SCHEDULE C

Income		
Less: Sales Tax		\$43,479.18
		<u>174.63</u>
		\$43,304.55

Cost of Goods Sold		
Beginning inventory	\$ 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	<u>800.00</u>	<u>25,536.17</u>
Adjusted Gross Profit		\$17,768.38

Expenses		
Casual labor	\$ 48.12	
Rent	1,459.87	
Payroll	3,640.03	
Telephone	148.00	
Insurance	190.50	
Advertising	43.70	
Accounting	175.00	
Miscellaneous	27.04	
Equipment	74.03	
Maintenance/repairs	136.19	
Taxes/licenses	558.06	
Hosiery	130.04	
Auto	317.14	
Linen	17.83	
Donations	<u>24.00</u>	<u>6,989.55</u>
Less: Depreciation		<u>\$10,778.83</u>
		<u>(3,428.50)</u>
NET PROFIT		\$ 7,350.33

DEPRECIATION

Equipment	4/70	\$10,000.00	\$2,000.00	5 Yr. SL	\$2,000.00
Covenant not to Compete		5,000.00	1,000.00	5 Yr. SL	1,000.00
Leasehold Imp.		3,000.00	428.50	7 Yr. SL	<u>428.50</u>
(Bal. of Lease)					\$3,428.50

Computation of Social Security Self-Employment Tax

1971

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

▶ 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 <input type="checkbox"/> and enter zero on this line		
(e) From service with a foreign government or international organization		
(f) Other (director's fees, etc.). Specify		
9 Total net earnings (or loss) from self-employment reported on line 8. (If line 9 is less than \$400, you are not subject to self-employment tax. Do not fill in rest of page.)	7,350	33
10 The largest amount of combined wages and self-employment earnings subject to social security tax is	\$7,800	00
11 (a) Total "FICA" wages as indicated on Form W-2		
(b) Unreported tips, if any, subject to FICA tax from Form 4137, line 9		
(c) Total of lines 11(a) and 11(b)		
12 Balance (subtract line 11(c) from line 10)		
13 Self-employment income—line 9 or 12, whichever is smaller	7,350	33
14 If line 13 is \$7,800, enter \$585.00; if less, multiply the amount on line 13 by .075	551	27
15 Railroad employee's and railroad employee representative's adjustment for hospital insurance benefits tax from Form 4469		
16 Self-employment tax (subtract line 15 from line 14). Enter here and on Form 1040, line 55	551	27

Capital Gains and Losses

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

1971

Name(s) as shown on Form 1040

Samuel and Phyllis Rubv

Social security number

3 12 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)
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 (loss) here				14	(15,522 00)
15	If line 14 shows a gain—					
	(a) Enter 50% of line 13 or 50% of line 14, whichever is smaller (see Part VI for computation of alternative tax). Enter zero if there is a loss or no entry on line 13				15(a)	
	(b) Subtract line 15(a) from line 14. Enter here and on line 35, Form 1040				15(b)	
16	If line 14 shows a loss—See Instruction I.					
	► Omit lines 16(a) and 16(b) and go to Part IV if losses are shown on lines 12(a) and 13.					
	► Otherwise,					
	(a) Enter one of the following amounts:					
	(i) If amount on line 5 is zero or a net gain, enter 50% of amount on line 14;					
	(ii) If amount on line 13 is zero or a net gain, enter amount on line 14; or,					
	(iii) If amounts on line 5 and line 13 are net losses, enter amount on line 5 added to 50% of amount on line 13				16(a)	
	(b) Enter here and on line 35, Form 1040, the smaller of:					
	(i) The amount on line 16(a);					
	(ii) \$1,000 (\$500 if married and filing a separate return—if losses are shown on lines 4(a) and 5, see Instruction K for a higher limit not to exceed \$1,000); or,					
	(iii) Taxable income, as adjusted (see instruction J)				16(b)	(1,000 00)

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

SALESMAN

Barber & Co.

WEEKLY WORK PLAN/TIME REPORT

PHYLIS RUDY

21.5 Interest Paid Margin

WEEK ENDING

Stocks Acquired 'A'

CUSTOMER NAME	REVENUE	TYPE BUSINESS	Planned	CONTRACT				APPLICATION	REVENUE BOOKED		CALL HRS		COMMENTS AND EXPENSE NOTES
				PREM	INTL	TEL	PRO		ONE TIME	MONTHLY	HR		
Description		Date Acquired						Date					
TRB Bines Corp	20	12-15-70						5-8-71	3,107	2,933			Gain or Loss 174-
Wooden Co.	150	12-31-70						1-6-71	3,218	3,100			218-
Tyler Corp.	200	1-6-71						1-19-71	3,132	2,557			275-
Tyler Corp.	50	1-6-71						1-19-71	777	718			61-
US AM Fletcher	700	1-19-71						1-22-71	4,078	3,591			479-
Equity Funding	300	1-22-71						2-3-71	4,300	3,781			522-
Tyler Corp.	100	2-3-71						2-16-71	2,772	2,400			125-
Ordway Inc.	300	2-4-71						2-17-71	1,999	1,930			69-
CO Inc	200	2-3-71						2-26-71	2,390	2,352			38-
Leasco	34.80	300 2-17-71						3-4-71	2,414	2,536			(122-)
Key Serv (VPR)	50	2-16-71						3-4-71	514	538			(14-)
Key Serv.	200	2-16-71						3-4-71	2,112	2,074			68-
Lucky Fried Co.	200	3-4-71						3-10-71	4,318	3,776			541-
ing Tiger	100	3-12-71						3-12-71	4,113	3,155			(52-)
Public Pict	200	3-11-71						3-26-71	2,904	3,413			(1554-)
Public Pict	50	3-11-71						3-26-71	723	870			(47-)
Shred Aircraft	300	3-26-71						4-6-71	3,314	3,445			(76-)
TOTALS													

(over)

SALESMAN

Becho & Co

S. D. Ruby
WEEKLY WORK PLAN/TIME REPORTPhyllis S. Ruby
NUMBER 411

WEEK ENDING 11/11/71

CUSTOMER NAME	S. Ruby Customer	TYPE BUSINESS	Planned	CONTRACT				APPLICATION	REVENUE BOOKED		CALL HRS		COMMENTS AND EXPENSE NOTES
				PREM	INTL	TEL	PRO		ONE TIME	MONTHLY	HR	+	
DESCRIPTION		Date Account						Date					
Ats Nat'l Gen'l Corp	400	3-9-71						4-30-71	1,355	1,338			20-
Ats Nat'l Gen'l Corp	400	3-9-71						5-14-71	771	667			72-
Englewood Bt Sys	100	2-24-71						5-14-71	480	450			(370-)
Ats Locals Theatre	100	4-30-71						6-1-71	2,316	2,041			275-
Ats Nrdh Wst Tm	200	4-6-71						6-4-71	3,535	2,955			580-
Ats Nrdh Wst Tm	50	6-1-71						6-4-71	380	338			42-
Ats Whittaker Corp	100	5-14-71						6-1-71	457	555			(98-)
Ats Whittaker Corp	200	5-14-71						8-24-71	934	1,145			(171-)
Republic Corp	200	6-4-71						8-24-71	1,034	1,645			(611-)
Salitron Devices	100	4-6-71						8-24-71	1,304	1,952			(648-)
Resorts Tutnall	300	6-4-71						8-24-71	1,443	2,422			(979)
Ats Nrdh Wst Tm	200	8-24-71						11-10-71	3,411	5,448			(1037)
TOTALS													

TOTALS

WEEKLY WORK PLAN/TIME REPORT

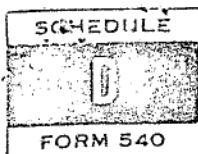
SALESMAN

Merrill Lynch Pierce & Smith

WEEK ENDING

1 1

CUSTOMER NAME	Present Contract	TYPE BUSINESS Date	Planned	CONTRACT				APPLICATION Date	REVENUE BOOKED		CALL HRS		COMMENTS AND EXPENSE NOTES
				PREM	INTL	TEL	PRO		ONE TIME	MONTHLY	HR	+	
Description	5/1	Acquired						Sold	Price	Price			Winner (Loss)
Merill Lynch	5/1	9-15-71						1-9-72	4022	1402			(24-) (24-)
Leis, Vaisin & Co., Inc								SAMUEL D. Ruby (only)					
Natl Gen'l Corp	5000	9-15-71						10-4-71	3023-	2927-			36-
ny Sub 93-40%													
Natl Gen'l Corp	5000	9-14-71						10-8-71	3051-	3017-			34-
ny Sub 93-40%													
Amex Airways	5000	10-8-71						10-21-71	2657-	2446-			212-
86-4.50%									2675	2713			(38-)
Amex Airways	5000	9/14-71						11-4-71	2675	2713			
86 4.50%									27				
Order Corp	5000	10-13-71						11-18-71	2716-	2610-			106-
8-93-50%													
Natl Gen'l Corp	5000	11-19-71						12-17-71	6537-	5880-			157-
ny Sub 93-40%									TOTAL	100			(124800)



CALIFORNIA
CAPITAL GAINS AND LOSSES

TAXABLE
1971
YEAR

Attach to Form 540 or 540NR

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

Name as shown on Form 540 or 540NR
Samuel and Phyllis Rubv

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

12. Combine the amounts shown on lines 5 and 11, and enter the net gain (or loss) here (15,522.00)

13. If line 12 shows a gain—

- (a) Enter 50% of line 11 or 50% of line 12, whichever is smaller. Enter zero if there is a loss or no entry on line 11
- (b) Subtract line 13(a) from line 12. Enter here and on line 32, Form 540 (line 33, Form 540NR)

14. If line 12 shows a loss—

- (a) Add lines 4 and 10 (if lines 4 and 10 are blank, enter a zero here and on lines 14(b) and 14(c) and go to line 14(d))
- (b) Combine lines 3 and 9—if gain, enter gain; if loss, enter zero
- (c) Enter smallest of (i) line 14(a) less line 14(b); (ii) the amount of taxable income on Form 540 or 540NR, computed without capital gains and or losses—determine this figure via a side computation; or (iii) \$1,000
- (d) Combine lines 3 and 9—if loss, enter loss; if gain, enter zero here and on line 14(e) and go to line 14(f)
- (e) Enter smallest of (i) the amount of taxable income on Form 540 or 540NR, computed without capital gains and or losses, less line 14(c)—determine this figure via a side computation; (ii) \$1,000 (\$500 if married and filing separately); (iii) if line 3 is zero or shows a gain, 50% of line 14(d); (iv) if line 9 is zero or shows a gain, amount on line 14(d); or (v) if lines 3 and 9 show losses, line 3 added to 50% of line 9
- (f) Enter here, and on line 32, Form 540 (line 33, Form 540NR), the sum of lines 14(c) and 14(e)—(Do not enter an amount greater than \$1,000) (1,000.00)

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

See Instructions on Back



CALIFORNIA

INDIVIDUAL INCOME TAX RETURN

TAXABLE
1971
YEAR

For Calendar Year 1971
or Fiscal Year Begun

1971 and Ended

1972

DO NOT WRITE ON THIS LINE

FIRST NAME(S) AND INITIAL(S) Please Type PRESENT HOME ADDRESS (Number and street, or rural route) or 16250 Bircher Street Print CITY, TOWN OR POST OFFICE Granada Hills	LAST NAME RUBY	Your social security number 322 12 7997	Spouse's social security number 349-18-1420
STATE California		County Los Angeles	ZIP CODE

NAME AND ADDRESS OF EMPLOYER AT TIME OF FILING

Self Employed

FILING STATUS—Check Only One:

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

Claim your appropriate exemption on line 16

BLIND and/or DEPENDENT EXEMPTIONS:

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

Income

8. Wages, salaries, tips, etc. (before payroll deductions) if more than two employers, attach list
Employer's name Where employed (city and state)

9. Dividends. Enter total here (complete and attach Schedule B (540), if total is over \$100)

10. Interest. Enter total here (complete and attach Schedule B (540), if total is over \$100)

11. Other income (from page 2, line 40)

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

13. Adjustments to income (from page 2, line 46)

14. Adjusted gross income (subtract line 13 from line 12)

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

15. Tax from (check one): ☐ Tax Table, ☒ Tax Computation (page 2, Part IV) or ☐ Schedule G (540), line 21 15 25.60

16. Personal Exemption. Single—\$25. Married couple or head of household—\$50

17. Multiply total number of exemptions on line 7 above, by \$8

18. Total exemptions (add lines 16 and 17)

19. Tax liability (subtract line 18 from line 15—not less than zero)

20. Other credits (from page 2, line 62)

21. Net tax (subtract line 20 from line 19)

22. Tax forgiveness—20% of line 21 (use Part V on page 2; if reporting income on Schedule D (540))

NOTE: You must file your return and pay any tax due (line 27) by the due date to be entitled to this forgiveness

23. Net tax liability (subtract line 22 from line 21—if \$1.00 or less, enter zero)

24. Tax on preference income (see instructions) check here ☐, if Schedule P (540) is attached

25. Total tax liability (add lines 23 and 24)

26. 1971 California estimated tax payment (include 1970 overpayment allowed as a credit)

Balance Due or Refund 27. Balance due—if any (subtract line 26 from line 25)

PAY IN FULL WITH RETURN

28. Overpayment—if any (subtract line 25 from line 26)

OVERPAYMENT

29. Portion of line 28 you wish to apply on 1972 estimated tax

30. Refund—if any (subtract line 29 from line 28)

REFUND

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

Sign here

Your signature—if filing jointly, BOTH must sign

Date



Signature of preparer other than taxpayer

Address

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

NW 88326 DocId:32245535 Page 105

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

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

Individual who qualified you as head of household:

Name _____ Relationship _____ Age _____ Gross income \$ _____

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

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

PART II—Other Income

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

PART III—Adjustments to Income

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

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

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

PART V—Tax Forgiveness

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

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

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

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

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



ITEMIZED DEDUCTIONS

Attach to Form 540

Name as shown on Form 540

Samuel and Phyllis Ruby

Social Security Number

322 12 7997

Itemized vs. Standard Deduction—You have a choice between two deduction methods. You can either itemize your deductions or take a standard deduction as explained in the 540 Instructions. On separate returns of a husband and wife,

if one spouse itemizes deductions, the other may not use the Tax Table or claim the standard deduction. If you choose to itemize your deductions, complete the appropriate items below.

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

1. One half (but not more than \$150) of insurance premiums for medical care
2. Medicine and drugs
3. Enter 1% of adjusted gross income shown on Form 540
4. Subtract line 3 from line 2. Enter difference (if less than zero, enter zero)
5. Enter balance of insurance premiums for medical care not entered on line 1
6. Other medical and dental expenses (attach itemized list)
7. Total—(Add lines 4, 5 and 6)
8. Enter 3% of adjusted gross income shown on Form 540
9. Subtract line 8 from line 7. Enter difference (if less than zero, enter zero)
10. Total—(Add lines 1 and 9)

1		
2		
3		
4		
5		
6		
7		
8		

9
10 150 00

Child Adoption Expense

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

11
12
13

Taxes

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

14
15
16
17
18
19
20
21 743 31

Contributions

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

22
23
24
25

Interest Expense

26. Home mortgage
27. Installment purchases
28. Other (itemize)

26
27
28
29 2,617 68

Miscellaneous Deductions

30. For child care, alimony, union dues, casualty losses, etc.—See instructions (itemize)

30
31 500 00

31. Total miscellaneous deductions

32. Total deductions—(Add lines 10, 13, 21, 25, 29 and 31). Enter total here and on Form 540, page 2, in space provided

32 4,010 99

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

Name (If joint return, give first names and initials of both) SAMUEL & PHYLLIS RUBY	Last name RUBY	COUNTY OF RESIDENCE LOS ANGELES	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 no. 349 18 1420
City, town or post office, State and ZIP code GRANADA HILLS CALIF	Occupation Yours S/E Spouse's HIW		

Filing Status—check only one:

1 ☐ Single

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

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

4 ☐ Unmarried Head of Household

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

Exemptions

6a Yourself ☒ ☐ ☐ Enter number of boxes checked **2**

b Spouse ☒ ☐ ☐

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

d Number of other dependents (from line 27) **5**

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	10c	-0-
	10b Less exclusion \$ 92		
	Balance 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: <input type="checkbox"/> Schedule D <input checked="" type="checkbox"/> Schedule G <input type="checkbox"/> Tax Tables 1-12 <input type="checkbox"/> Tax Rate Schedule X, Y, or Z <input type="checkbox"/> Form 4726 OR <input type="checkbox"/> Form 4972	16	1095
	17 Total credits (from line 54)	17	
	18 Income tax (subtract line 17 from line 16)	18	1095
	19 Other taxes (from line 61)	19	396
	20 Total (add lines 18 and 19)	20	1491
	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 <input type="checkbox"/> if Form 2210, Form 2210F, or statement is attached. See instructions on page 8.)	23	1491
	24 If line 22 is larger than line 20, enter amount OVERPAID	24	
	25 Amount of line 24 to be REFUNDED TO YOU	25	
	26 Amount of line 24 to be credited on 1974 estimated tax	26	

Note: 1972 Presidential Election Campaign Fund Designation.—Check ☐ if you did not designate \$1 of your taxes on your 1972 return, but now wish to do so. If joint return, check ☐ if spouse did not designate on 1972 return but now wishes to do so.

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

Sign here

Your signature _____ Date _____

Preparer's signature (other than taxpayer) _____ Date _____

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

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

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

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

Part II Income other than Wages, Dividends, and Interest

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

Part III Adjustments to Income

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

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

44 Adjusted gross income (from line 15)	44	16541
45 (a) If you itemize deductions, enter total from Schedule A, line 41 and attach Schedule A (b) If you do not itemize deductions, enter 15% of line 44, but do NOT enter more than \$2,000. (\$1,000 if line 3 checked)	45	5165
46 Subtract line 45 from line 44	46	11376
47 Multiply total number of exemptions claimed on line 7, by \$750	47	3750
48 Taxable income. Subtract line 47 from line 46	48	7626

(Figure your tax on the amount on line 48 by using Tax Rate Schedule X, Y, or Z, or if applicable, the alternative tax from Schedule D, income averaging from Schedule G, maximum tax from Form 4726, or special averaging from Form 4972.) Enter tax on line 16.

Part V Credits

49 Retirement income credit (attach Schedule R)	49	
50 Investment credit (attach Form 3468)	50	
51 Foreign tax credit (attach Form 1116)	51	
52 Credit for contributions to candidates for public office—see instructions on page 9	52	
53 Work Incentive (WIN) credit (attach Form 4374)	53	
54 Total credits (add lines 49, 50, 51, 52, and 53). Enter here and on line 17	54	

Part VI Other Taxes

55 Self-employment tax (attach Schedule SE)	55	396
56 Tax from recomputing prior-year investment credit (attach Form 4255)	56	
57 Tax from recomputing prior-year Work Incentive (WIN) credit (attach schedule)	57	
58 Minimum tax. Check here <input type="checkbox"/> if Form 4625 is attached	58	
59 Social security tax on tip income not reported to employer (attach Form 4137)	59	
60 Uncollected employee social security tax on tips (from Forms W-2)	60	
61 Total (add lines 55, 56, 57, 58, 59, and 60). Enter here and on line 19	61	396

Part VII Other Payments

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

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

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service

Itemized Deductions

▶ Attach to Form 1040.

1973

Name(s) as shown on Form 1040

SAMUEL & PHYLLIS RUBY

Your social security number

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) ▶	
17 Total (add lines 11, 12, 13, 14, 15, and 16). Enter here and on line 36 ▶	927

Interest Expense

18 Home mortgage	
19 Other (Itemize) ▶	
20 Total (add lines 18 and 19). Enter here and on line 37 ▶	3169

Contributions (See instructions on page 11 for examples.)

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

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

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

Miscellaneous Deductions (See instructions on page 12.)

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

Summary of Itemized Deductions

35 Total medical and dental—line 10	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

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

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

1973

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

Name(s) as shown on Form 1040

Social security number

SAMUEL & PHYLLIS RUBY

322 12 7997

A Principal business activity (see Schedule C Instructions) ▶ **SNACK BAR** ; product ▶ **FOOD**

B Business name ▶ **SNACK BAR** C Employer identification number ▶

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

City, State and ZIP code ▶ **VAN NUYS CA**

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

F Were you required to file Form W-3 or Form 1096 for 1973? (See Schedule C Instructions.)

If "Yes," where filed ▶ **FRESNO CA**

G Was an Employer's Quarterly Federal Tax Return, Form 941, filed for this business for any quarter in 1973?

H Method of inventory valuation ▶ **LIFO** Was there any substantial change in the manner of determining quantities, costs, or valuations between the opening and closing inventories? (If "Yes," attach explanation)

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

21 Net profit or (loss) (subtract line 20 from line 5). Enter here and on Form 1040, line 28. Also enter on Schedule SE, line 5(a) **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 \$
3	Cost of labor (do not include salary paid to yourself)	
4	Materials and supplies	
5	Other costs (attach schedule)	
6	Total of lines 1 through 5	
7	Less: Inventory at end of year	
8	Cost of goods sold and/or operations. Enter here and on line 2 above	

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

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

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

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

a. Group and guideline class or description of property	b. Date acquired	c. Cost or other basis	d. Depreciation allowed or allowable in prior years	e. Method of computing depreciation	f. Life or rate	g. Depreciation for this year
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	1000					1000

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

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

Did you claim a deduction for expenses connected with:

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

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

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

6					

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

Part III Summary of Parts I and II

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

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

17	Enter loss from line 5; if line 5 is zero or a gain, enter a zero	17	(2741)
18	Enter loss from line 13	18	(13322)
19	Enter gain, if any, from line 5; if line 5 is zero or a loss, enter a zero	19	-0-
20	Reduce loss on line 18 to the extent of the gain, if any, on line 19	20	(13322)
21	Combine lines 3 and 11 and if gain, enter gain; if zero or a loss, enter a zero 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 If line 47 does not exceed \$50,000 (\$25,000 if married filing separately), check here <input type="checkbox"/> and omit lines 48 through 54.	47	
48	Enter long-term gains from certain contracts and installment sales referred to as "certain subsection (d) gains" (see Instruction V)	48	
49	Enter amount from line 48 or \$50,000 (\$25,000 if married filing separately), whichever is larger If line 49 is equal to or greater than line 47, check here <input type="checkbox"/> and omit lines 50 through 54.	49	
50	Multiply amount on line 49 by 50%	50	
51	Add amounts on lines 46 and 50	51	
52	Tax on line 44 or 45, whichever is greater (use Tax Rate Schedule in instructions)	52	
53	Tax on the amount on line 51 (use Tax Rate Schedule in instructions)	53	
54	Subtract amount on line 53 from amount on line 52	54	
55	Tax on the amount on line 46 (use Tax Rate Schedule in instructions)	55	
56	If the block on line 47 or 49 is checked, enter 50% of line 45; otherwise enter 25% of line 49	56	
57	Alternative Tax—add amounts on lines 54 (if applicable), 55, and 56. If smaller than the tax figured on the amount on line 48, Form 1040, enter this alternative tax on line 16, Form 1040	57	

**SCHEDULE G
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Income Averaging

▶ See instructions on pages 3 and 4.
▶ Attach to Form 1040.

1973

Name(s) as shown on Form 1040

SAMUEL & PHYLLIS RUBY

Your social security number

322 12 7997

Taxable Income and Adjustments

	(a) Computation year 1973	(b) 1st preceding base period year 1972	(c) 2d preceding base period year 1971	(d) 3d preceding base period year 1970	(e) 4th preceding base period year 1969
1 Taxable income (see instruction 1)	7626	-0-	-0-	-0-	-0-
2 Income earned outside of the United States or within U.S. possessions and excluded under sections 911 and 931					
3 Excess community income and certain amounts received by owner-employees subject to a penalty under section 72(m)(5). See instruction 3					
4 Accumulation distributions subject to section 668(a). See Form 4970					
5 Adjusted taxable income or base period income. (Line 1 plus line 2, less lines 3 and 4.) If less than zero, enter zero	7626	-0-	-0-	-0-	-0-

Computation of Averagable Income

6 Adjusted taxable income from line 5, column (a)	6	7626-
7 30% of the sum of line 5, columns (b), (c), (d), and (e)	7	-0-
8 Averagable income (line 6 less line 7)	8	7626

Complete the remaining parts of this form only if line 8 is more than \$3,000. If \$3,000 or less, you do not qualify for income averaging. Do not fill in rest of form.



Computation of Tax

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

16-82358-1

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service

Computation of Social Security Self-Employment Tax

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

1973

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

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

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

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

SAMUEL RUBY

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.)
- (b) Partnerships, joint ventures, etc. (other than farming)
- (c) Service as a minister, member of a religious order, or a Christian Science practitioner. (Include rental value of parsonage or rental allowance furnished.) If you filed Form 4361, check here ☐ and enter zero on this line
- (d) Service with a foreign government or international organization
- (e) Other (director's fees, etc.). Specify ▶

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

7 Enter other adjustments (attach statement)

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

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

Note: You may use the nonfarm optional method (line 9 through line 11) only if line 8 is less than \$1,600 and less than two-thirds of your gross nonfarm profits,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)
- (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 profits² or \$1,600, whichever is smaller

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

4948

4948

4948

\$1,600 00

Part III Computation of Social Security Self-Employment Tax**12** Net earnings or (loss):

(a) From farming (from line 4)

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

13 Total net earnings or (loss) from self-employment reported on line 12. (If line 13 is less than \$400, you are not subject to self-employment tax. Do not fill in rest of form.)**14** The largest amount of combined wages and self-employment earnings subject to social security tax for 1973 is**15 (a)** Total "FICA" wages as indicated on Forms W-2

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

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

16 Balance (subtract line 15(c) from line 14)**17** Self-employment income—line 13 or 16, whichever is smaller**18** If line 17 is \$10,800, enter \$864.00; if less, multiply the amount on line 17 by .08**19** Railroad employee's and railroad employee representative's adjustment for hospital insurance benefits tax from Form 4469**20** Self-employment tax (subtract line 19 from line 18). Enter here and on Form 1040, line 55

You may use this space to make any needed computations

Supplemental Schedule of Gains and Losses
Sales, Exchanges and Involuntary Conversions under Sections 1231, 1245, 1250, etc.
To be filed with Form 1040, 1041, 1065, 1120, etc.—See Instruction A

1973

Name

SAMUEL & 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

(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

12248

12248

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

Lines 18 and 19 should be omitted if there are no dispositions of farm property or farmland; or, if this form is filed by a partnership.

10 Description of sections 1245, 1250, 1251, and 1252 property:				Date acquired (mo., day, yr.)	Date sold (mo., day, yr.)
(A)	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, sub- tract line 16(b) from line 15; OR, if farm- land, enter line 15 or line 18(a), which- ever is smaller (see instruction F.5)					
(c) Excess deductions account (see instruc- tion F.5)					
(d) Enter line 18(b) or line 18(c), whichever is smaller					
19 If section 1252 property:					
(a) Enter soil, water, and land clearing ex- penses made after 12/31/69					
(b) Enter amount from line 18(d), if any; otherwise, enter a zero					
(c) Enter excess, if any, of line 19(a) over line 19(b)					
(d) Line 19(c) times applicable percentage (see instruction F.5)					
(e) Line 15 less line 19(b)					
(f) Enter smaller of line 19(d) or line 19(e)					

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

20 Total of Property columns (A) through (E), line 15	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

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

1

2

3

4

5

6

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

Section B.—Long-term Capital Loss Carryover

- 7 Line 4 less line 5 (unless you checked the block on line 1, and followed the line 1 instruction).
- 8 Enter loss from line 13, Schedule D (Form 1040) for 1972; however, if such line is blank or shows a gain, check this block ☐, and OMIT lines 8 through 12, because no long-term capital loss carryover exists.
- 9 Enter gain from line 5, Schedule D (Form 1040) for 1972; however, if such line is blank or shows a loss, enter a zero.
- 10 Reduce loss on line 8 to extent of gain, if any, on line 9.
- 11 Multiply the amount on line 7 by 2.
- 12 Excess of amount on line 10 over amount on line 11.

7

8

9

10

11

12

Note: The amount on line 12 is your long-term capital loss carryover from 1972 to 1973 that is attributable to years beginning after 1969. Enter this amount on line 12(b), Schedule D (Form 1040) for 1973.

Part 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 <input checked="" type="checkbox"/> 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 $\times 2$ (If line 22 does not exceed line 21, enter zero.)	25	- 0 -
26 Loss carryover to 1973 (excess of line 24 over line 25—if line 24 does not exceed line 25, enter zero). Enter here and on line 12(b), Schedule D (Form 1040) for 1973		26 (13322)

ADDRESS

CALENDAR YEAR 19

73

SQC. SEC. NO

DEDUCTION SCHEDULE

MEDICAL		FEDERAL	STATE	CONTRIBUTIONS		FEDERAL	STATE
MEDICINE/DRUGS				PARTNERSHIP SHARE			
LESS 1% A.G.I. (Line 18 - 1040)				GIRL/BOY SCOUTS			
NET MED/DRUGS				HEART FUND/CANCER FUND			
H & A INS. (1/2 + EXCESS)		475		RED CROSS/UNITED FUND		150	
DR.				XMAS & EASTER SEALS			
DR.				MISC. ORGANIZED CHARITIES			
DR.				POLITICAL CONTRIBUTIONS			
DR.		730		CHURCHES			
DR.				OTHER THAN CASH			
DR.				CARRY OVER FROM PRIOR YRS.			
DR.				24 TOTAL CONTRIBUTIONS		150	150
DR.				CASUALTY OR THEFT LOSS(ES)			
PROSTHETIC APPLIANCES				LOSS BEFORE ADJUSTMENT			
HEARING AID				INSURANCE REIMBURSEMENT			
HOSPITAL				\$100 LIMITATION (PER CASUALTY)			
AMBULANCE				29 TOT. CAS. OR THEFT LOSS			
LABORATORIES				MISCELLANEOUS DEDUCTIONS			
TRAVEL FOR MED. 1000		60		INCOME TAX PREPARATION			
MEDICARE INS.				UNION/PROFESSIONAL DUES			
GLASSES				UNIFORMS/PROTEC. CLOTHING			
MEDICAL EXPENSES		1265	1265	SMALL TOOLS AND SUPPLIES			
LESS REIMBURSED BY INS.		496	499	LAUNDRY AND CLEANING			
LESS 3% ADJ. GROSS INC.		769	766	AUTO USE/DAMAGE			
+ 1/2 (TO \$150) OF H & A INS.		150	150	ALIMONY (SCHEDULE)			
10 TOTAL MEDICAL DED.		919	916	INVEST. COUNSEL & PUBS. (SCHED)			
TAXES				EMPLOYMENT AGENCY FEES			
REAL ESTATE		601		SAFE DEPOSIT BOX			
STATE & LOCAL GASOLINE		105		TEL. REQ. IN BUSINESS			
GENERAL SALES TAX		218		CHILD & DEP. CARE (Form 2441)			
STATE & LOCAL INCOME		0	XXXXX	34 TOTAL MISC. DED.			
PERSONAL PROPERTY				SUMMARY OF ITEMIZED DEDUCT.		FEDERAL	STATE
PERSONAL PROPERTY AUTO		3		35 TOT. DEDUCTIBLE MEDICAL & DENTAL EXPENSES (FROM LINE 10)			
STATE DISABILITY INS.		0		36 TOTAL TAXES (FROM LINE 17)			
SALES TAX AUTO				37 TOTAL INTEREST (Line 20)			
17 TOTAL TAXES		927	927	38 TOTAL CONTR. (Line 24)			
INTEREST (TO WHOM PAID)				39 CAS. & THEFT LOSS(ES) (Line 29)			
MORTGAGE		2570		40 TOTAL MISCELLANEOUS DEDUCTIONS (FROM LINE 34)			
SBA		22		41 TOTAL ITEMIZED DEDUCTIONS ENTER ON FORM 1040 LINE 45		5165	5162
INSTALLMENT LOANS				REMARKS			
1ST TRIFT		154					
BAY AREA		62					
MERRILL LUNCH		352					
WEIS VOISIN		9					
20 TOTAL INTEREST		3169	3169				

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

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	
NET PROFIT OR (LOSS) - FEDERAL RETURN		8552
		4948
NET PROFIT OR LOSS) - STATE RETURN (SEE DEPREC. SCHEDULE FOR DIFF.)		

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
COVENANT NOT TO COMPETE	4/70	5000		5000	3000	2000	S.L.	5YR	583
LEASEHOLD IMP.	4/70	3000		3000	1386	1614	S.L.	7YR	250
TOTALS		28000			10386				

Add 20% Additional Depreciation on Items Purchased THIS Year.

TOTAL DEPRECIATION THIS YEAR

2000



INDIVIDUAL
CALIFORNIA
INCOME TAX

TAXABLE YEAR
1973

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

Please Type or Print	FIRST NAME(S) AND INITIAL(S) 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 349 18 1420
	CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE GRANADA HILLS CALIF			OCCUPATION S/E
				Spouse's H/W

Filing Status - Check Only One		Exemption Credits	
1. <input type="checkbox"/> Single	6. Personal Exemption: If line 1 or 3 checked, enter \$25	6	50
2. <input checked="" type="checkbox"/> Married filing joint return	7. Dependents - Do not list person who qualifies you as head of household.		
3. <input type="checkbox"/> Married filing separate return—Enter spouse's full name	Name (include last name and/or address if different from yours) Relationship THOMAS - FRED		
4. <input type="checkbox"/> Head of Household—Enter name of qualifying individual	ELISA	Total Number 3	X \$8 7 24
5. <input type="checkbox"/> Widow(er) with dependent child. Enter year spouse died 19	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 <input type="checkbox"/> Schedule G, or <input type="checkbox"/> Schedule G-1	19	249
	20. Total exemption credits (from line 9, above)	20	74
	21. Tax liability (subtract line 20 from line 19—if line 20 is greater than line 19, enter zero)	21	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	125
	24. Special tax credit—from line 75 (see Instructions, page 2, for allowable credit)	24	53
	25. Net Tax liability (subtract line 24 from line 23—if line 24 is greater than line 23, enter zero)	25	122
	26. Tax on preference income (see instructions—attach Schedule P(540))	26	
	27. Total tax liability (add lines 25 and 26)	27	122

Your Pre-payment 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 13-540, Sacramento, CA 95813	34	
	35. Amount of line 34 to be REFUNDED. (allow at least six weeks for your refund)	35	
	36. Amount of line 34 to be credited on your 1974 estimated tax	36	

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

SIGN	Preparer's signature (other than taxpayer)	Date
HERE	Preparer's Employer — Identification (or SSA) Number	

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

See Instructions, Page 2, for Allowable Credit

37. Did you, on March 1, 1973, live in rented property which was your principal residence? ☐ Yes ☒ No If no, you may not claim this credit
38. Was the property you rented exempt from property tax? ☐ Yes ☐ No If yes, you may not claim this credit
39. Did you live with any other person who claimed you as a dependent for income tax purposes? ☐ Yes ☐ No If yes, you may not claim this credit
40. Did you or your spouse claim the homeowners' property tax exemption or receive public assistance? ☐ Yes ☐ No If yes, see page 2 of instructions

PART II - Other Income

41. Business income (or loss) (attach Schedule C(540)) 41 4948
42. Net gain (or loss) from sale or exchange of capital assets (attach Schedule D(540)) 42 (1000)
43. Net gain (or loss) from supplemental schedule of gains and losses (attach Schedule D-1(540)) 43 12248
44. Pensions and annuities 44
45. Rents and royalties } [Attach Schedule E Form (540)] 45
46. Partnerships } 46
47. Estates and trusts } 47
48. Farm income (or loss) (attach Schedule F(540)) 48
49. Miscellaneous income { (a) Fully taxable pensions and annuities (not reported on Schedule E(540)) (a) (b) Alimony (b) (c) Other (state nature and source) (c) Enter total of lines 49(a), (b) and (c) 49
50. Total (add lines 41 through 49). Enter here and on line 13 50 16196

PART III - Adjustments to Income

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

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

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

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

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

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

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



ITEMIZED DEDUCTIONS

Attach to Form 540

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
2. Medicine and drugs
3. Enter 1% of adjusted gross income shown on Form 540
4. Subtract line 3 from line 2. Enter difference (if line 3 is greater than line 2, enter zero)
5. Enter balance of insurance premiums for medical care not entered on line 1
6. Other medical and dental expenses:
(a) Doctors, dentists, etc.
(b) Hospitals
(c) Other (itemize)

150

475

730

60

1265

499

766

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)

SCA

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

3169

Contributions

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

150

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

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

150

Miscellaneous Deductions

Casualty or Theft Loss(es)—See Instructions

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

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

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



CALIFORNIA

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

TAXABLE
1973
YEAR

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

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

Name as shown on Form 540 or 540NR

SAMUEL EPHYLLIS RUBY

Social Security Number

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 \triangleright
2	Less: Cost of goods sold (Schedule C-1, line 29) and/or operations (attach schedule)
3	Gross profit
4	Other income (attach schedule)
5	TOTAL income (add lines 3 and 4)
DEDUCTIONS	
6	Depreciation (explain in Schedule C-3)
7	Taxes on business and business property (explain in Schedule C-2)
8	Rent on business property
9	Repairs (explain in Schedule C-2)
10	Salaries and wages not included on line 24, Schedule C-1 (exclude any paid to yourself)
11	Insurance
12	Legal and professional fees
13	Commissions
14	Amortization (attach statement)
15	(a) Pension and profit-sharing plans (see Instructions for line 15(a)) (b) Employee benefit programs (see Instructions for line 15(b))
16	Interest on business indebtedness
17	Bad debts arising from sales or services
18	Depletion
19	Other business expenses (specify): (a) _____ (b) _____ (c) _____ (d) _____ (e) _____ (f) _____ (g) _____ (h) Total other business expenses (add lines 19(a) through 19(g))
20	Total deductions (add lines 6 through 19) <u>SCHEDULE</u>
21	Net profit (or loss) (subtract line 20 from line 5). Enter here and on page 2, Form 540 or Form 540NR <u>4948</u>

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

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

[illegible]

a. Group and guideline class or description of property	b. Date acquired	c. Cost or other basis	d. Depreciation allowed or allowable in prior years	e. Method of computing depreciation	f. Life or rate	g. Depreciation for this year
1 Total additional first-year depreciation (do not include in items below)						
2 Asset Guideline Class System (See Note above)						
3 Other depreciation						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify)						
4 Totals						
5 Less: Amount of depreciation claimed elsewhere in Schedule C-1						
6 Balance—Enter here and on page 1, line 6						
Summary	Straight line	Declining balance	Sum of the years-digits	Units of production	Other (specify)	Total
7 Line 2, above						
8 Other						

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

☐ Yes ☒ No



CALIFORNIA

CAPITAL GAINS AND LOSSES

Attach to Form 540 or 540NR



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

Name as shown on Form 540 or 540NR

SAMUEL & PHYLLIS RUBY

Social Security Number

322 12 7997

PART I—Assets Held One Year or Less

a. Kind of property and description (Example, 100 shares of "Z" Co.)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Cost or other basis as adjusted, cost of subse- quent improvements (if not purchased, attach explanation) and ex- pense of sale	f. Gain or loss (d. less e.)
1. 400 INTER RECTIFIER	1/17/73	2/22/73	3218	3729	(511)
100 LEVITZ	10/11/72	4/13/73	1281	2797	(1516)
100 POTTER INST	3/19/73	6/29/73	348	695	(347)
100 ESSEX INT	4/13/73	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	1972 LOSS 17322 - 10000	
16. Enter unused capital loss carryover from preceding taxable years (attach computation)	(13322)	
17. Combine the amounts shown on lines 13, 14, 15 and 16		(16063)
18. If line 17 shows a gain, enter here and on page 2, Part II of Form 540 or 540NR		
19. If line 17 shows a loss, enter here and on page 2, Part II of Form 540 or 540NR the smallest of: (a) amount on line 17; (b) the taxable income for the taxable year (computed without regard to gains or losses from sale or exchange of capital assets; or (c) \$1,000 (\$500 in the case of a husband or wife filing a separate return).		(1000)



CALIFORNIA

SUPPLEMENTAL SCHEDULE OF GAINS AND LOSSES

(Sales or Exchanges Including Involuntary Conversions)

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

TAXABLE
1973
YEAR

Name as shown on Tax Return

SAMUEL & 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-

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

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

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

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

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

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

17.						

18. Combine the amounts on line 17, enter here

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

19.						

20. Combine the amounts on line 19, enter here

Section B-3 Property Held More Than Five Years

21.						

22. Combine the amounts on line 21, enter here

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

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

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

PART III Ordinary Gains and Losses

a. Kind of property and how acquired (if necessary, attach statement of descriptive details not shown below)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Depreciation allowed (or allowable) since acquisition	f. Cost or other basis, cost of subsequent improvements and expense of sale	g. Gain (or loss) (d. plus e. less f.)
24. Gain, if any, from line 14						12248
25. Loss, if any, from line 16						
26. Loss, if any, from line 23						
27.						

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

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

(b) For individual returns:

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

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

12248

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 or rural route) **16250 Bircher** **Spouse's social security number** **349 18 1420**
City, town or post office, State and ZIP code **Granada Hills, California** **Occupation** **Yours Self-Emp.** **Spouse's Housewife**

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

Exemptions Regular / 65 or over / Blind
 7 Yourself ☒ ☐ ☐ Enter number of boxes checked ▶ **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) ▶ **6**
 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 ▶ **13c**
 (Also list in Part I of Schedule B, if gross dividends and other distributions are over \$100)
 14 Interest. Enter total here (also list in Part II of Schedule B, if total is over \$100) ▶ **14**
 15 Income other than wages, dividends, and interest (from line 40) ▶ **15** **7,284 97**
 16 Total (add lines 12, 13c, 14 and 15) ▶ **16** **7,284 97**
 17 Adjustments to income (such as "discovery" moving expense, etc. from line 45) ▶ **17**
 18 Adjusted gross income (subtract line 17 from line 16) ▶ **18** **7,284 97**

See page 2 of instructions for rules under which the IRS will give your tax and surcharge.
 If you do not itemize deductions and line 18 is under \$10,000, use 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.
 19 Tax (Check if from: Tax Tables 1–15 ☐ Tax Rates, Schedule X, Y, or Z ☐ Schedule D ☐ or Schedule G ☐) ▶ **19** **117 53**
 20 Tax surcharge. See Tax Surcharge Tables A, B and C in instructions. If you claim retirement income credit, use Schedule R to figure surcharge. ▶ **20**
 21 Total (add lines 19 and 20) ▶ **21** **117 53**

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**

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

Foreign Accounts
(check
appropriate box)

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

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

33 (a) NAME	(b) Relation- ship	(c) Months lived in your home. If born or died during year write "B" or "D"	(d) Did depend- ent have income of \$625 or more?	(e) Amount YOU furnished for dependent's support, if 100% write "ALL"	(f) Amount furnished by OTHERS includ- ing dependent.
Wife				\$	\$

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	47	2,745	44
(b) If you do not itemize deductions, and line 46 is \$10,000 or more, enter \$1,000 (\$500 if married and filing separately)	48	4,539	53
48 Subtract line 47 from line 46	49	3,700	00
49 Multiply total number of exemptions claimed on line 11, by \$625	50	839	53
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	51	117	53
51 Tax. Enter here and on line 19 ▶			

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 <input type="checkbox"/> , if Form 4625 is attached	58		
59 Social security tax on unreported tip income (attach Form 4137)	59		
60 Uncollected employee social security tax on tips (from Forms W-2)	60		
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		

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

Department of the Treasury
Internal Revenue Service

► Attach to Form 1040.

1970

Name(s) as shown on Form 1040

Samuel and Phyllis Ruby

Your Social Security Number

322 12 7997

Schedule A—Itemized Deductions (Schedule B on back)

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

- 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.

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)

- 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

- 15 Total interest expense (Enter here and on line 20, below.) . . .

1,552 18

Taxes.—Real estate . . .
State and local gasoline (see gas tax tables)
General sales (see sales tax tables) . . .
State and local income . . .
Personal property . . .

Miscellaneous deductions for child care, alimony, union dues, casualty losses, etc. (see instructions on page 8).

- 10 Total taxes (Enter here and on line 18, below.) . . .

663 26

- 16 Total miscellaneous deductions (Enter here and on line 21, below.) . . .

100 00

Summary of Itemized Deductions

- 17 Total deductible medical and dental expenses (from line 9) . . .
- 18 Total taxes (from line 10) . . .
- 19 Total contributions (from line 14) . . .
- 20 Total interest expense (from line 15) . . .
- 21 Total miscellaneous deductions (from line 16) . . .

150 00

663 26

280 00

1,552 18

100 00

- 22 TOTAL ITEMIZED DEDUCTIONS. (Add lines 17 through 21. Enter here and on Form 1040, line 47) S/A ►

2,745 44

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	CONTRIBUTIONS		FEDERAL & STATE
1. ONE HALF OF MEDICAL INSURANCE (NOT OVER \$150.00)		150 00	150 00	CHURCHES		150 00
2. DRUGS AND MEDICINES				COMMUNITY CHEST/UNITED CRUSADE		
3. LESS: 1% OF ADJ. GROSS INCOME				SALVATION ARMY/GOODWILL INDUSTRIES		
4. NET DRUGS AND MEDICINES				RED CROSS		
5. DOCTORS/DENTISTS				XMAS & EASTER SEALS		
DR.				HEART FUND/CANCER FUND		
DR.				PARTNERSHIP RETURN		
DR.				PAYROLL DEDUCTION		
DR.				OTHER ORGANIZED CHARITIES:	100 00	
DR.				Boy Scouts	15 00	
DR.				Girl Scouts	15 00	
DR.						
DR.						
DR.						
DR.						
				TOTAL CONTRIBUTIONS	280 00	
				INTEREST (TO WHOM PAID)	FEDERAL & STATE	
				MORTGAGE LOAN		
				Colonial Mtg. Co.	1,133 10	
				INSTALLMENT LOAN		
				Goodbody Co.	120 32	
				Bache Co.	119 12	
MEDICARE				First Thrift	89 10	
HOSPITAL				Transworld	51 44	
				Revolving Charges (6%)	39 10	
LABORATORY						
BALANCE OF MEDICAL INSURANCE NOT DEDUCTIBLE ON TOP LINE						
				TOTAL INTEREST	1,552 18	
TRAVEL FOR MEDICAL				MISCELLANEOUS DEDUCTIONS	FEDERAL & STATE	
AMBULANCE				ALIMONY (EXPLAIN)		
GLASSES				SAFE DEPOSIT BOX FEE		
HEARING AID				UNION DUES		
PROSTHETIC APPLIANCES				SMALL TOOLS (GOOD 1 YEAR)		
MEDICAL EXPENSES				TOOLS DEPRECIATION		
LESS: REIMBURSED BY INSURANCE				SAFETY EQUIPMENT		
6. TOTAL				UNIFORMS (NOT GEN. WEAR)		
7. LESS: 3% OF ADJ. GROSS INCOME				LAUNDRY & CLEANING		
8. BALANCE (NOT LESS THAN ZERO)				AUTO MILEAGE (in)		
9. TOTAL MEDICAL DEDUCTIONS (LINE 1 PLUS LINE 8)		150 00	150 00	TELEPHONE EXPENSE (NOT REIMB.)		
TAXES	FEDERAL	STATE		EMPLOYMENT AGENCY FEES		
AUTO LICENSE (LESS REG. FEE)	42 00	42 00		DUES & SUBSCRIPTIONS		
SALES TAX + Large Items	170 00	170 00		INCOME TAX PREPARATION	50 00	
SALES TAX AUTO				OTHERS Financial Publ.	50 00	
REAL ESTATE TAX	311 26	311 26		TOTAL MISC. DEDUCTIONS	100 00	
PERSONAL PROPERTY TAX				CASUALTY LOSSES (EXPLAIN)	FEDERAL & STATE	
STATE INCOME TAX			x x x x			
GAS TAX 2000 GAL. @ .07 c GAL.	140 00	140 00				
				SUB TOTAL		
DISABILITY INSURANCE				LESS REIMBURSED BY INS.		
MISC. TAX	x x	x x		SUB TOTAL		
OTHERS:				LESS \$100.00 FOR EACH CASUALTY		
				TOTAL CASUALTY LOSSES		
TOTAL TAXES	663 26	663 26		TOTAL DEDUCTIONS	2,745 44	2,745 44

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service

Computation of Social Security Self-Employment Tax

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

1970

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

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

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

Samuel Ruby

Social security number

322 12 7997

Check applicable block

1 ☒ Male 2 ☐ Female

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

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

- | | | |
|---|-------|----|
| 1 Net profit (or loss) shown in Schedule C (Form 1040), line 26. (Enter combined amount if more than one business.) | 8,284 | 97 |
| 2 Net income (or loss) from excluded services or sources included on line 1 | | |
| Specify excluded services or sources..... | | |
| 3 Net earnings (or loss) from business self-employment (Subtract line 2 from line 1, and enter here and on line 1(a), Part III, below.) | | |

Part II Computation of Net Earnings from FARM Self-Employment

SE

A farmer may elect to compute net farm earnings using the **OPTIONAL METHOD** (line 3, below) **INSTEAD OF THE REGULAR METHOD** (line 2, below) if his gross profits are: (1) \$2,400 or less, or (2) more than \$2,400 and net profits are less than \$1,600. If your gross profits from farming are not more than \$2,400 and you elect to use the optional method, you need not complete lines 1 and 2.

Computation under Regular Method

- | | | |
|--|--|--|
| 1 Net farm profit (or loss) from: | | |
| (a) Schedule F, line 52 (cash method), or line 69 (accrual method) | | |
| (b) Farm partnerships | | |
| 2 Net earnings from self-employment from farming. Add lines 1(a) and (b) | | |

Computation under Optional Method

- | | | |
|--|--|--|
| 3 If gross profits from farming are: | | |
| (a) Not more than \$2,400, enter two-thirds of the gross profits | | |
| (b) More than \$2,400 and the net farm profit is less than \$1,600, enter \$1,600 | | |
| *Note.—Gross profits from farming are the total of the gross profits from Schedule F, line 28 (cash method), or line 67 (accrual method), plus the distributive share of gross profit from farm partnerships as explained in instructions for Schedule SE. | | |
| 4 Enter here and on line 1(b), Part III, below, the amount on line 2 (or line 3, if you use the optional method) | | |

Part III Computation of Social Security Self-Employment Tax

- | | | |
|---|---------|----|
| 1 Net earnings (or loss) from self-employment— | | |
| (a) From business (other than farming—from line 3, Part I, above) | | |
| (b) From farming (from line 4, Part II, above) | | |
| (c) From partnerships, joint ventures, etc. (other than farming) | | |
| (d) From service as a minister, member of a religious order, or a Christian Science practitioner. If you filed Form 4361, check here <input type="checkbox"/> and enter zero on this line | | |
| (e) From service with a foreign government or international organization | | |
| (f) Other (director's fees, etc.). Specify..... | | |
| 2 Total net earnings (or loss) from self-employment reported on line 1 | 8,284 | 97 |
| (If line 2 is less than \$400, you are not subject to self-employment tax. Do not fill in rest of page.) | | |
| 3 The largest amount of combined wages and self-employment earnings subject to social security tax is | \$7,800 | 00 |
| 4 (a) Total "FICA" wages as indicated on Form W-2 | | |
| (b) Unreported tips, if any, subject to FICA tax from Form 4137, line 9 | | |
| (c) Total of lines 4(a) and 4(b) | | |
| 5 Balance (subtract line 4(c) from line 3) | | |
| 6 Self-employment income—line 2 or 5, whichever is smaller | 7,800 | 00 |
| 7 If line 6 is \$7,800, enter \$538.20; if less, multiply the amount on line 6 by .069 | 538 | 20 |
| 8 Railroad employee's and railroad employee representative's adjustment for hospital insurance benefits tax from Form 4469 | | |
| 9 Self-employment tax (subtract line 8 from line 7). Enter here and on Form 1040, line 56 | 538 | 20 |

Samuel and Phyllis Ruby

SUPPLEMENT TO SCHEDULE C

Income:	\$32,657.34	
Less: Sales Tax	<u>153.39</u>	\$32,503.95

Beginning inventory		
Purchases - Beverages/milk	\$ 1,988.55	
Groceries	8,761.69	
Meat	1,893.83	
Bakery/bread	<u>2,412.82</u>	
	\$15,056.89	
Less: Ending inventory	<u>800.00</u>	14,256.89
Adjusted Gross Profit		<u>\$18,247.06</u>

Expenses:		
Rent	\$ 1,172.16	
Payroll	2,046.30	
Payroll taxes	202.92	
Travel to employees	215.00	
Miscellaneous expense	219.40	
Interest	419.10	
Accounting	225.00	
Telephone	78.45	
Repairs	121.40	
Insurance	150.00	
Linen	21.00	
Auto - 3,000 M.	360.00	
Office	360.00	
Cleaning/maintenance	50.00	
Depreciation	<u>3,321.36</u>	(8,962.09)
Net Profit		\$ 9,284.97

DEPRECIATION

Equipment	4/70	\$10,000.00	5 Yr.	\$2,000.00
Covenant Not To				
Compete		5,000.00	5 Yr.	1,000.00
Leasehold Imp.		3,000.00	7 Yr.	428.50
(7 Yr. Balance Lease)				
		April-December, 1970		<u>\$4,428.50</u>

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040.

1970

Samuel and Phyllis Ruby

322 : 12 : 7997

D

a. Kind of property. Indicate security, real estate, or other (specify)	b. Description (Examples: 100 sh. of "Z" Co., 2 story brick, etc.)	c. How acquired. Enter letter symbol (see Instr.)	d. Date acquired (mo., day, yr.)	e. Date sold (mo., day, yr.)	f. Gross sales price	g. Depreciation allowed (or allowable) since acquisition	h. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	i. Gain (or loss) (f plus g less h)
1								
SCHEDULE ATTACHED								(15,274.00)

- Long-term capital gains and losses—assets held more than 6 months**

[illegible]

- 15** If line 14 shows a gain—

- 16 If line 14 shows a loss—**

- (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)

17 Net gain (or loss) from line 15(b) or 16(f), Part I

- 18. Net gain (or loss) from line 22, Part III**

- 19 Total net gain (or loss), combine lines 17 and 18. Enter here and on line 36, Form 1040**

SUPPLEMENT TO SCHEDULE D

<u>Shares</u>	<u>Description</u>	<u>Sale Price</u>	<u>Purchase Price</u>	<u>Gain (Loss)</u>
200	Trans America Inc.	\$1,738.00	\$1,681.00	\$ 58.00
200	Tool Research and Eng.	3,147.00	4,534.00	(1,387.00)
100	Nat'l Health Ent.	615.00	1,724.00	(1,109.00)
100	Botany Ind.	541.00	1,105.00	(564.00)
100	Datatron Processing	336.00	529.00	(193.00)
200	Castleton Ind.	814.00	1,479.00	(665.00)
100	Computer Equipment	492.00	1,219.00	(727.00)
100	Computer Equipment	984.00	2,463.00	(1,479.00)
100	Computer Inv.	857.00	1,648.00	(791.00)
100	Computer Inv.	830.00	1,661.00	(831.00)
100	Adams Russell	492.00	1,194.00	(702.00)
100	Cinerama Inc.	432.00	967.00	(535.00)
100	Summit Org.	358.00	840.00	(482.00)
100	Summit Org.	480.00	840.00	(361.00)
100	Itel Corp.	1,685.00	1,660.00	25.00
100	Asamere Oil Co., Ltd.	1,512.00	1,507.00	5.00
100	Saxon Ind.	2,078.00	2,041.00	38.00
100	Saxon Ind.	2,078.00	2,041.00	38.00
100	Telex Corp.	1,980.00	2,269.00	(289.00)
100	Telex Corp.	1,980.00	2,269.00	(289.00)
100	Salem Corp.	1,193.00	1,495.00	(302.00)
100	Equity Funding Corp.	2,250.00	2,584.00	(334.00)
3 Units	General Mtg. Invest.	3,301.00	3,011.00	290.00
200	Nat'l Health Enterprises	1,107.00	3,499.00	(2,392.00)
100	Botany Industries	517.00	1,105.00	(589.00)
100	Computer Equip.	456.00	1,219.00	(763.00)
100	Technicolor Inc.	1,403.00	2,465.00	(1,062.00)
				NET LOSS
				(\$15,274.00)



CALIFORNIA
INDIVIDUAL INCOME TAX RETURN



For Calendar Year 1970 or Fiscal Year Begun

1970 and Ended

1971

Please Type or Print		FIRST NAME(S) AND INITIAL(S) SAMUEL AND PHYLLIS	LAST NAME RUBY	Your social security number 322 12 7997	S C M B P A
PRESENT HOME ADDRESS (Number and street, or rural route)		COUNTY Los Angeles		Spouse's social security number 349 18 1420	
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	
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. <input type="checkbox"/> Single	3. <input type="checkbox"/> Married, filing separate return—spouse's name:
	2. <input checked="" type="checkbox"/> Married, filing joint return	4. <input type="checkbox"/> Unmarried "head of household"—Complete Part I, page 2
Income	5. Wages, salaries, tips, etc. (before payroll deductions) if more than two employers, attach schedule Employer's name _____ Where employed (city and state) _____	
If joint return, include all income of both husband and wife	6. Dividends. Enter total here (also list in Schedule B (540), Part I, if total is over \$100) 6 • 20 60	
	7. Interest. Enter total here (also list in Schedule B (540), Part II, if total is over \$100) 7 •	
	8. Other income (from page 2, line 30) 8 8,284 97	
	9. Total (add lines 5, 6, 7 and 8) 9 8,305 57	
	10. Adjustments to income (from page 2, line 35) 10	
	11. Adjusted gross income (subtract line 10 from line 9) 11 • 8,305 57	

Your Tax, and Credits	• If you do not itemize deductions AND line 11 is under \$10,000, find your tax in Tax Table in instructions. Enter tax on line 12.	
	• If you itemize deductions OR line 11 is \$10,000 or more, go to Part IV on page 2 to figure tax.	
	12. Tax from (check one): Tax Table <input type="checkbox"/> , Tax Computation (page 2, Part IV) <input checked="" type="checkbox"/> , or Schedule G (540) <input type="checkbox"/>	12 51 00
	13. Exemption credits (from page 2, line 43)	13 82 00
	14. Tax liability (subtract line 13 from line 12)	14 None
	15. Total other credits (from page 2, line 49)	15
Balance Due or Refund	16. Net tax liability (subtract line 15 from line 14—If \$1.00 or less, enter "zero")	16 None
	17. 1970 California estimated tax payment or credit from 1969 (if any). If none, enter "zero"	17
	18. Balance due—If any (subtract line 17 from line 16) 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.

Sign here ▶ Your signature—if filing jointly, BOTH must sign Date _____ Signature of preparer other than taxpayer _____
Spouse's signature _____ Date _____ Address: **LAMBERT-MARKELL** Date _____
16633 VENTURA BLVD.
ENCINO, CALIF. 91316

• Make Remittance Payable to **FRANCHISE TAX BOARD—Mail to FRANCHISE TAX BOARD, SACRAMENTO, CALIFORNIA 95814.**

Do not write in these spaces	
T	
P	
I	
T	

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

Check ☐ Never married ☐ Final divorce/dissolution ☐ Separate maintenance ☐ Widow(er)
 one: Date Date Date

Individual who qualified you as head of household:

Name Relationship Age Gross income \$
 Is this person married? If yes, did he or she file a joint return with spouse? Did this person qualify as your dependent for the calendar year 1970? Did this person reside in your home for the entire taxable year? If not, explain circumstances

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

PART II—Other Income

22. Business income (or loss) (attach Schedule C (540))	22	•	8,284	97
23. Sale or exchange of property (attach Schedule D (540))	23	•	(1,000)	00
24. Pensions and annuities	24	•		
25. Rents and royalties	25	•		
26. Partnerships	26	•		
27. Estates or trusts	27	•		
28. Farm income (or loss) (attach Schedule F (540))	28	•		
29. Miscellaneous income (state nature and source)	29	•		
30. Total (add lines 22 through 29). Enter here and on page 1, line 8	30		7,284	97

PART III—Adjustments to Income

31. "Sick pay" if included on page 1, line 5 (attach statement)	31	•		
32. Moving expenses (attach statement)	32	•		
33. Employee business expense (attach statement)	33	•		
34. Military exclusion (maximum \$1,000—\$500 if separate return of husband or wife)	34	•		
35. Total adjustments (add lines 31 through 34). Enter here and on page 1, line 10	35			

PART IV—Tax Computation—If you do not use Tax Table or Income Averaging (Schedule G (540))

36. Adjusted gross income (from page 1, line 11)	36	•	7,305	57
37. If you itemize deductions, enter total from Schedule A (540), line 31 If you do not itemize deductions, and line 36 is \$10,000 or more, enter (a) \$1,000, if single, or married person filing separate return (b) \$2,000, if head of household, or married couple filing joint return	37	•	2,745	44
38. Taxable income (subtract line 37 from line 36)	38		4,539	33
39. Tax from Tax Rate Schedule in Instructions. Enter here and on page 1, line 12	39		51	00

PART V—Exemption Credits

40. Single—\$25. Married couple or head of household—\$50	40	•	50	00
41. Blind <input type="checkbox"/> Yourself <input type="checkbox"/> Your spouse—\$8 for each box checked	41	•		
42. Dependents—Do not list yourself, your spouse, or person who qualifies you as head of household NAME (and address if different from yours): Fred, Brian, Elisa, Thomas RELATIONSHIP: children				
Number of dependents listed 4 × \$8	42	•	32	00
43. Total exemption credits (add lines 40, 41 and 42). Enter here and on page 1, line 13	43		82	00

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

44. Income derived from sources within State of _____ and also taxable by California	44			
45. California adjusted gross income (from page 1, line 11)	45			
46. California tax liability (from page 1, line 14)	46			
47. Credit limitation—line 44 ÷ line 45 % (100% maximum) × line 46 (cannot exceed tax paid other state)	47	•		
48. Retirement income credit (attach Schedule R (540))	48	•		
49. Total (add lines 47 and 48). Enter here and on page 1, line 15	49			

PART VII—Reconciliation to Federal Return—If adjusted gross income on Federal return is different from line 11, page 1, explain below

Dividend Exclusion



CALIFORNIA

ITEMIZED DEDUCTIONS

Attach to Form 540

TAXABLE

1970

YEAR

Name as shown on Form 540

Samuel and Phyllis Ruby

Social Security Number

322 12 7997

Itemized vs. Standard Deduction—You have a choice between two deduction methods. You can either itemize your deductions or take a standard deduction as explained in the 540 Instructions. On separate returns of a husband and wife,

if one spouse itemizes deductions, the other may not use the Tax Table or claim the standard deduction. If you choose to itemize your deductions, complete the appropriate items below.

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

1. One half (but not more than \$150) of insurance premiums for medical care
2. Medicine and drugs
3. Enter 1% of adjusted gross income shown on Form 540
4. Subtract line 3 from line 2 (if less than zero, enter zero)
5. Other medical and dental expenses. Include balance of insurance premiums for medical care not deducted on line 1 (attach schedule)
6. Total—(Add lines 4 and 5)
7. Enter 3% of adjusted gross income shown on Form 540
8. Subtract line 7 from line 6 (if less than zero, enter zero)
9. Total—(Add lines 1 and 8)

1		
2		
3		
4		
5		
6		
7		

8		
9	150	00

Child Adoption Expense

10. Total expenses paid or incurred—Attach itemized list
11. Enter 3% of adjusted gross income shown on Form 540
12. Subtract line 11 from line 10—See instructions for maximum limitations

10		
11		
12		

Taxes

13. Real estate
14. State and local gasoline
15. General sales
16. Auto license—Excess of registration and weight fees (see instructions)
17. Personal property
18. State disability insurance (SDI)—Employer private disability plans do not qualify
19. Other (specify)
20. Total taxes—(Add lines 13 through 19)

13		
14		
15		
16		
17		
18		
19		
20	663	26

Contributions

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

21		
22		
23		
24	280	00

Interest Expense

25. Home mortgage
26. Installment purchases
27. Other (itemize)

25		
26		
27		
28	1,552	18

Miscellaneous Deductions

29. For child care, alimony, union dues, casualty losses, etc.—See instructions (itemize)

29		
30	100	00
31	2,745	44

30. Total miscellaneous deductions

31. Total deductions—(Add lines 9, 12, 20, 24, 28 and 30). Enter total here and on Form 540, page 2, in space provided S/A

(Rev. 1970)

Schedule B on reverse



CALIFORNIA

SALES OR EXCHANGES OF PROPERTY

Attach to Form 540 or 540NR

Name as shown on Form 540 or 540NR
Samuel and Phyllis RubySocial 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)

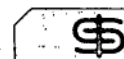
Part II—SALE OR EXCHANGE OF PROPERTY UNDER SECTIONS 18181-82

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						

IRS 7101 Sepulveda 989-2700
787-0211



Form 1040 Combined with Form 1040A

US

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



1969

For the year January 1–December 31, 1969, or other taxable year beginning 1969, ending 19

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 <input type="checkbox"/> Single | 4 <input type="checkbox"/> Unmarried Head of Household |
| 2 <input type="checkbox"/> Married filing joint return (even if only one had income) | 5 <input type="checkbox"/> Surviving widow(er) with dependent child |
| 3 <input type="checkbox"/> Married filing separate return and spouse is also filing a return. If this item checked give spouse's social security number in space provided above and enter first name here ▶ | 6 <input type="checkbox"/> Married filing separate return and spouse is not required to file |

Check boxes for exemptions which apply

7a Yourself	65 or over	Blind	Enter number of boxes checked ▶			
7b Spouse (only if her (his) income is included in this return or she (he) had no income)						
8 First names of your dependent children who lived with you						
Enter number ▶						
9 OTHER DEPENDENTS	(a) NAME—Enter figure 1 in the last column to right for each name listed (if more space is needed, use other side)	(b) Relation ship?	(c) Months lived in your home? See page 3 of instr.	(d) \$600 or more income?	(e) Support you furnished. If 100% write "ALL."	(f) Support furnished by dependent and others
10 Total exemptions from lines 7, 8, and 9 above. ▶ 6						

Your Income

11 Wages, salaries, tips, etc. Attach Forms W-2. If unavailable, explain on back	11	
12a Dividends (Total before exclusion) \$ 46- (If over \$100, list in Sch. B) Less 12b Exclusion \$ 200- Balance ▶	12c	0-
13 Interest (If over \$100, list in Schedule B, Part II)	13	4637-
14 Other income from Schedule C <input type="checkbox"/> , Schedule D <input type="checkbox"/> , Schedule E <input type="checkbox"/> , Schedule F <input type="checkbox"/>	14	
(Add lines 11 thru 14) (see back)		
15a Total \$ 4637- Less 15b Adjustments \$ 730- Adjusted Gross Income ▶	15c	907-

Your Tax and Surcharge

A If line 15c is \$5,000 or more, go to Schedule T, to figure tax and surcharge. (Omit lines 16a and 16b.)		
B Also go to Schedule T, to figure tax and surcharge if you itemize deductions; or claim retirement income credit, foreign tax credit, or investment credit; or if you owe self-employment tax or tax from recomputing prior year investment credit. (Omit lines 16a and 16b.)		
C If neither A nor B applies use Tax Tables instead of Schedule T. Complete lines 16a, 16b, and 16c. See paragraph D on back for rules under which the IRS will figure your tax and surcharge.		
16a Tax from Tax Table: A <input type="checkbox"/> , B <input type="checkbox"/> , or C <input type="checkbox"/> (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 <input type="checkbox"/> Nonhighway Federal gasoline tax—Form 4136, <input type="checkbox"/> Reg. Inv.—Form 2439	19	
20 1969 Estimated tax payments (include 1968 overpayment allowed as a credit)	20	90-
21 Total (add lines 17, 18, 19, and 20)	21	90-

Balance Due or Refund

22 If line 16c is larger than line 21, enter BALANCE DUE	22	
23 If line 21 is larger than line 16c, enter OVERPAYMENT	23	90-
24 Line 23 to be: (a) Credited on 1970 estimated tax ▶ \$; (b) Refunded ▶ \$		90-

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.

Sign here

Your signature	Date	Signature of preparer other than taxpayer, based on all information of which he has any knowledge.	Date
Spouse's signature (If filing jointly, BOTH must sign—even if only one had income)		Address	

Please attach Copy B of Form W-2 here

Please attach Check or Money Order here

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 (if plus g less h)
1	See Schedule Attached							(6,359-)

- 2 Enter your share of net short-term gain (or loss) from partnerships and fiduciaries
3 Enter unused short-term capital loss carryover from preceding taxable years (attach statement)
4 Net short-term gain (or loss) from lines 1, 2, and 3

(6,359-)

Long-term capital gains and losses—assets held more than 6 months (12 months or more for certain livestock)

- 5 Enter gain from Part II, line 3

Total long-term gross sales price

- 6a Enter your share of net long-term gain (or loss) from partnerships and fiduciaries
6b Enter your share of net long-term gain from small business corporations (Subchapter S)
7 Enter unused long-term capital loss carryover from preceding taxable years (attach statement)
8 Capital gain dividends (see Form 1040 Instructions, page 5)
9 Net long-term gain (or loss) from lines 5, 6a, 6b, 7, and 8

- 10 Combine the amounts shown on lines 4 and 9, and enter the net gain (or loss) here
11 If line 10 shows a GAIN—Enter 50% of line 9 or 50% of line 10, whichever is smaller. (Enter zero if there is a loss or no entry on line 9.) (See reverse side for computation of alternative tax.)

- 12 Subtract line 11 from line 10. Enter here and in Part IV, line 1, on reverse side
13 If line 10 shows a LOSS—Enter here and in Part IV, line 1, the smallest of the following: (a) the amount on line 10; (b) the amount on Form 1040, page 1, line 11b, computed without regard to capital gains or losses; or (c) \$1,000

(6,359-)
(6,359-)
1463
0-

Part II—GAIN FROM DISPOSITION OF DEPRECIABLE PROPERTY UNDER SECTIONS 1245 AND 1250—assets held more than 6 months (see instructions for definitions)

Where double headings appear, use the first heading for section 1245 and the second heading for section 1250.

a. Kind of property and how acquired (if necessary, attach statement of descriptive details not shown below—write 1245 or 1250 to indicate type of asset)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale
1				

f. Depreciation allowed (or allowable) since acquisition	g. Adjusted basis (e less sum of f-1 and f-2)	h. Total gain (d less g)	i. Ordinary gain (lessor of f-2 or h) (see instructions)	j. Other gain (h less i)
f-1. Prior to January 1, 1962 OR Prior to January 1, 1964	f-2. After December 31, 1961 OR After December 31, 1963			

- 2 Total ordinary gain. Enter here and in Part IV, line 2, on reverse side
3 Total other gain. Enter here and in Part I, line 5; however, if the gains do not exceed the losses when this amount is combined with other gains and losses from section 1231 property enter the total of column j in Part III, line 1

D

Tax Computation

Attach this schedule to your income tax return, Form 1040

\$
1969

Name (as shown on Form 1040)

Social Security Number

Tax Computation

1 Your adjusted gross income (from line 15c, Form 1040) 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 —

3 Subtract the amount on line 2 from the amount on line 1 and enter the balance here . . . 100 —

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 —

**SCHEDULE B
(Form 1040)**

Department of the Treasury
Internal Revenue Service

**Dividends and Interest
Income Schedule**

Attach this schedule to your income tax return, Form 1040

\$
1969

Name (as shown on page 1 of Form 1040)

Social Security Number

PART I—Dividends Income

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

PRELIMINARY PROOF

Total line 1

2 Capital gain distributions (see page 5 of instructions)

3 Nontaxable distributions (see page 5 of instructions)

4 Total (add lines 2 and 3)

5 Dividends before exclusion (line 1 less 4—not less than zero). Enter here and on Form 1040, line 12, in space provided

PART II—Interest Income (list payers and amounts below)

Earnings from savings and loan associations and credit unions

(W) Liberty Federal Savings
912 Oak Assoc. Chicago
" " " "
" " " "
" " " "

525 —
395 —
158 —
46 —

Other Interest (on bank deposits, bonds, tax refunds, etc.)

(W) Central National Bank
of Chicago

513 —

Total interest income. Enter here and on line 13

1637 —

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service

Itemized Deductions

Attach this schedule to your income tax return, Form 1040

\$
1969

Name (as shown on Form 1040)

Social Security Number

Itemized Deductions—You have a choice between two deduction methods. You can either itemize your actual deductions or take a standard deduction. Deductions may be itemized for charitable and other contributions, interest expense, medical expense, certain taxes, casualty losses, child care, and other items described in the instructions on back. If you take the standard deduction, you will get an

amount equal to 10 percent of the income you report on line 15c of Form 1040, but not less than \$200 plus \$100 for each exemption claimed on line 10 of Form 1040 (subtract \$100 if married and filing separately). The maximum standard deduction is \$1,000 (\$500 if married and filing separately). If you choose to itemize your deductions, fill in the appropriate spaces below.

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

- 1 One half of insurance premiums for medical care (but not more than \$150)
- 2 Medicine and drugs
- 3 Enter 1% of line 15c, Form 1040
- 4 Subtract line 3 from line 2 (not less than zero)
- 5 Itemize other medical, dental expenses (Include balance of insurance premiums not deducted on line 1)

Contributions.—Cash—including checks, money orders, etc. (Itemize)

Boy Scouts 15 -
Girl Scouts of Amer 15 -
Catholic Charities 10 -

Hosp. Ins Premiums 200 -

Dr. Reis 60 -

Dr. Strauss 42 -

Dr. Mendel 406 -

Dr. Robinson 25 -

Dr. Fox (Eye Exam)
(Brian, Fredy Sam)
Weiner 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) 4062

Taxes.—Real estate

State and local gasoline 22 -
General sales (See page 15 of instructions) 108 -
State and local income
Personal property

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 Deyon Bk 120 -

Secs 15 -

12 Total interest expense 135 -

Miscellaneous deductions for child care, alimony, union dues, casualty losses, etc. See instructions. 1968

Income Tax Preparation 25 -

10 Total taxes 130 -

13 Total miscellaneous 25 -

14 Total deductions (add lines 9, 10, 11d, 12, and 13—enter on Schedule T (Form 1040), line 2) 1392 -

1969

Samuel and Phyllis Rudy
11346 MONTGOMERY
Granada Hills, CALIF.

All Stocks
Acquired

To be attached to and made part of U.S Individual
Income Tax Form 1040, 1969

SHARES	DESCRIPTION	DATE ACQUIRED	DATE SOLD	SALE PRICE	PURCHASE PRICE	GAIN (LOSS)
	E. F. HUTTON and Co.					
200	MERCANTILE INDUSTRIES	10-68	1-69	3,303-	2,994-	309-
200	BOTANY INDUSTRIES	11-68	2-69	4,010-	3,726-	284-
200	MIDWESTERN FINANCIAL	10-68	2-69	1,466-	1,832-	(366-)
200	MIDWESTERN FINANCIAL	10-68	2-69	1,416-	1,832-	(416-)
200	VTR, INC.	3-69	5-69	5,325-	4,458-	867-
	McDONNELL & Co.					
100	WESTBURY FASHIONS	8-68	2-69	943-	853-	90-
100	IMPERIAL CORP. & AMER.	8-68	6-69	1,672-	1,749-	(77-)
	GOODBODY & Co.					
100	VOLUME MERCHANDISE	11-68	1-69	2,563-	2,645-	82-
300	PENNSYLVANIA ENG. CORP.	12-68	1-69	4,646-	3,809-	837-
200	BOTANY INDUSTRIES	11-68	2-69	4,010-	3,726-	284-
200	CINERAMA, INC.	1-69	2-69	2,627-	2,438-	189-
200	HENRY'S DRIVE-IN	2-69	10-69	2,463-	828-	(1,635-)
200	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-LEVIT					
100	HELENE CURTIS INDUSTRIES	12-68	10-69	1,338-	2,153-	(815-)
100	ALLIED ARTISTS PICTS	3-69	10-69	1,078-	1,257-	(179-)
100	VANGUARD INT., INC.	9-68	10-69	671-	1,219-	(548-)
100	TELEVISION MFG. AMER.	12-68	10-69	362-	739-	(377-)
100	NYTRONICS, INC.	6-69	11-69	1,647-	1,989-	(342-)
100	DIVERSIFIED IND.	6-69	12-69	1,722-	2,431-	(709-)
	BACHE & Co.					
100	UNITED PEECE & DYE WKS.	8-68	1-69	2,314-	2,343-	(29-)
100	SIBONEY CORP.	1-69	2-69	609-	588-	21-
100	SIBONEY CORP.	1-69	2-69	609-	600-	9-
400	MIDWESTERN FINANCIAL	8-68	2-69	2,932-	4,220-	(1,288-)
100	GENERAL BATTERY & CERAMIC	1-69	5-69	1,623-	1,484-	139-
100	GSC ENTERPRISES, INC.	2-69	5-69	979-	739-	240-
100	IMPERIAL CORP. & AMER.	8-68	6-69	1,573-	1,749-	(176-)
200	GENERAL BATTERY & CERAMIC	6-69	10-69	3,394-	2,893-	501-
100	TOOL RESEARCH & ENG.	6-69	10-69	2,464-	2,267-	197-
100	NYTRONICS	2-69	12-69	1,276-	3,059-	(1,783-)
	TOTAL			64,902-	68,155-	(6,357-)

69
JAMES L. MONTGOMERY
11346 MONTGOMERY
GRANADA HILLS, CALIF

To be attached and made a part of U.S. Individual Income Tax Form 1040
The below listed expenses are in connection with Schedule D
1969

INTEREST PAID ON MARGIN ACCOUNTS

BACHE & Co.	137-
McDONNELL & Co.	145-
COGAN-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 MILE	100-
TOTAL EXPENSES	730-

Please print or type

CO 322-12-7997
 SAMUEL & PHYLLIS RUBY
 11346 MONT GOMERY AVE
 GRANADA HILLS, CALIF 91344

349-18-1420 D036

Your social security number
 322 12 7997
 Your occupation
 514-EMPLOYED
 Spouse's social security number
 349 18 1420
 Spouse's occupation
 HSCWT

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. HAYNES - CHICAGO, ILL 60645

Name and address of employer at time of filing

Self

- Your Filing Status—** (Check only one)
- 1 ☐ Single
 - 2 ☒ Married filing joint return (even if only one had income)
 - 3 ☐ Married filing separate return and spouse is also filing a return. If this item checked give spouse's social security number in space provided above and enter first name here
 - 4 ☐ Unmarried Head of Household
 - 5 ☐ Surviving widow(er) with dependent child
 - 6 ☐ Married filing separate return and spouse is not filing a return

Please attach Copy B of Form W-2 to back

Check boxes for exemptions which apply		Regular	65 or over	Blind	Enter number of boxes checked	
7a Yourself	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		2
7b Spouse (applies only if line 2 or line 6 is checked)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
8 First names of your dependent children who lived with you FRED - BRIAN - ELISA - THOMAS						
Enter number 4						
9 OTHER DEPENDENTS	(a) NAME—Enter figure 1 in the last column to right for each name listed (if more space is needed, use other side)	(b) Relationship	(c) Months lived in your home. See instructions, B-2.	(d) \$600 or more income?	(e) Support you furnished. If 100% write "ALL."	(f) Support furnished by dependent and others
				\$	\$	
10 Total exemptions from lines 7, 8, and 9 above						6

Please attach Check or Money Order here

Your Income		Your Tax and Surcharge		Your Credits		Balance Due or Refund	
11 Wages, salaries, tips, etc. (Attach Form W-2 to back. If unavailable, explain on back)	11	0	-	19 Total Federal income tax withheld (attach Forms W-2 to back)	19	90	-
12a Dividends [Total before exclusion] \$ 46 [See item 2 on 1040-1]	12b Less Exclusion \$ 200	12c Balance	12c	20 Excess F.I.C.A. tax withheld (two or more employers—see R-2)	20		
13 Interest (Enter total here and if over \$100, also list in Schedule B, Part II)	13	1637	-	21 <input type="checkbox"/> Nonhighway Federal gasoline tax, Form 4136; <input type="checkbox"/> Reg. Inv., Form 2439	21		
14 Other income: Total from attached schedules (check schedules used—C <input type="checkbox"/> , D <input checked="" type="checkbox"/> , E <input type="checkbox"/> , F <input type="checkbox"/>)	14	0	-	22 1969 Estimated tax payments (include 1968 overpayment allowed as a credit)	22	90	-
15a Total [Add lines 11, 12c, 13 & 14] \$ 1637	15b Less Adjustments [See 1040-1] \$ 730	Adjusted Gross Income	15c	23 Total (add lines 19, 20, 21, and 22)	23	90	-
16 Tax from Tax Table (see tables on T-2 and T-3)		16	0	24 If line 18 is larger than line 23, enter BALANCE DUE. Pay in full with return		24	
17 Tax surcharge on line 16 (see T-1 for tax surcharge tables)		17	0	25 If line 23 is larger than line 18, enter OVERPAYMENT		25	90
18 Enter total of lines 16 and 17 OR amount from Schedule T, line 18, if applicable (check if from Tax Table A <input type="checkbox"/> , B <input type="checkbox"/> , C <input type="checkbox"/> , Tax Rate Sch. <input type="checkbox"/> , Sch. D <input type="checkbox"/> , or Sch. G <input type="checkbox"/>)		18		26 Line 25 to be: (a) Credited on 1970 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.

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

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

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service

Itemized Deductions

▶ See instructions on A-1 and A-2.
▶ If you use this schedule, attach it to Form 1040.

1969

Name as shown on Form 1040

Samuel & Phyllis Ruby

Social Security Number

322 12 7997

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

- 1 One half of insurance premiums for medical care (but not more than \$150) . . .
- 2 Medicine and drugs
- 3 Enter 1% of line 15c, Form 1040 . . .
- 4 Subtract line 3 from line 2. Enter difference (if less than zero, enter zero) . . .
- 5 Itemize other medical and dental expenses (include balance of insurance premiums for medical care not deducted on line 1)

Hosp Ins. Prens.

200 -

Dr. Reis

60 -

Dr. Strauss

42 -

Dr. Mendel

406 -

Dr. Robinson

25 -

Dr. Fox (Eye Exam)

75 -

(Fred, Brian, Samuel)

Weiner Optical

92 -

(4 pair glasses)

Contributions.—Cash—including checks, money orders, etc. (Itemize)

Boy Scouts & Amer.

15 -

Girl Scouts & Amer.

15 -

Catholic Charities

10 -

11 Total cash contributions

40 -

12 Other than cash (see instructions on A-1 for required statement). Enter total for such items here

13 Carryover from prior years (see instructions on A-2)

14 Total contributions (add lines 11, 12, and 13—see instructions on A-2 for limitation) ▶

40 -

Interest expense—Home mortgage

Installment purchases

Other (Itemize)

AUTO LOAN DEVON BANK

120 -

SEARS

15 -

15 Total interest expense ▶

135 -

Miscellaneous deductions for child care, alimony, union dues, casualty losses, etc. (see instructions on A-2)

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 -

1968 INCOME TAX PREPARATION

25 -

Taxes.—Real estate

State and local gasoline

General sales (see sales tax tables)

State and local income

Personal property

22 -

108 -

16 Total miscellaneous deductions ▶

25 -

17 TOTAL ITEMIZED DEDUCTIONS (add lines 9, 10, 14, 15, and 16—enter here and on Schedule T, line 2) ▶

10 Total taxes ▶

130 -

1,392 -

SCHEDULE D
(Form 1040)

Department of the Treasury
Internal Revenue Service

Sales or Exchanges of Property

- ▶ See instructions on D-1 and D-2.
▶ If you use this schedule, attach it to Form 1040.

1969

Name as shown on Form 1040

SAMUEL + PHYLLIS RUBY

Social Security Number

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, Schedule D, (line 15c, Form 1040, if tax table used) computed without capital gains or losses; or (c) \$1,000

0-

Part II—GAIN FROM DISPOSITION OF DEPRECIABLE PROPERTY UNDER SECTIONS 1245 AND 1250—assets held more than 6 months (see instructions on D-1 for definitions)

Where double headings appear, use the first heading for section 1245 and the second heading for section 1250.



a. Kind of property and how acquired (if necessary, attach statement of descriptive details not shown below—write 1245 or 1250 to indicate type of asset)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale
1				

f. Depreciation allowed (or allowable) since acquisition	g. Adjusted basis (e less sum of f-1 and f-2)	h. Total gain (d less g)	i. Ordinary gain (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

Tax Computation

1969

NS

ded by the
ns. This is
July T. Also

- If no entry is made on line 14, line 16, or line 17, keep this for your records
 If entry is made on line 14, line 16, or line 17, attach to form 1040

shown on Form 1040

Social Security Number

322	12	7997
-----	----	------

SAMUEL & PHYLLIS RUBY

—If your adjusted gross income is less than \$5,000 and you choose to take the standard deduction instead of itemizing your deductions, omit lines 2, 3, 4, and 5. Find your tax in the appropriate table (B on T-2 or C on T-3). Enter tax on line 6 below.

Enter tax on line 6 below.
 Enter on the line at the right the amount of your deduction figured under one of the following methods:

If you itemize deductions, enter the total from Schedule A, line 17

OR
figure your standard deduction as follows:

- (1) Enter 10 percent of line 1 but do not enter more than \$1,000 (\$500 if married and filing separately) . . .
- (2) Enter the sum of: \$200 (\$100 if married and filing separately) plus \$100 for each exemption claimed in line 10 of Form 1040, but do not enter more than \$1,000 (\$500 if married and filing separately) . . .

\$

Enter the larger of b(1) or b(2) on the line at the right. If your spouse files a separate return, determine your deduction in the same manner that she (he) has.

4

Subtract the amount on line 2 from the amount on line 1 and enter the balance here.
 Enter number of exemptions claimed on line 10, Form 1040, 6. Multiply this number by \$600, and
 enter the amount here.

Subtract the amount on line 4 from the amount on line 3 and enter the balance here. This is your taxable income. Figure tax on this amount by using the appropriate Tax Rate Schedule (I, II, or III) on

Enter tax on line 6 below

If you claim the retirement income credit, enter amount from Schedule R, line 12, here

Subtract line 7 from line 6

35 or more, multiply amount on line 8 by .10 and enter result here

Total (Add lines 6 and 9)

Retirement income credit from Schedule R, line 17 (attach Schedule R).

Investment credit (attach Form 3468).

foreign tax credit (attach Form 1116).

total credits (add lines 11, 12, and 13)

come tax (subtract line 14 from line 10)

self-employment tax (attach Schedule SE)

tax from recomputing prior-year investment credit (attach Form 4255)

total tax (add lines 15, 16, and 17). Enter here and on line 18, Form 1040 (make no entry on line 16 or 17, Form 1040). Attach Sch. T to Form 1040 only if you made an entry on line 14, 16, or 17 above.

Averaging.—If your income has increased substantially this year, it may be to your advantage to figure your tax liability under the "averaging method." Obtain Schedule G from an Internal Revenue Service office for full details.

(b) a joint return, or as a surviving husband or wife, with taxable income exceeding \$52,000, or (c) as a head of household with taxable income exceeding \$38,000.

Line 9—Tax Surcharge.—The rate for the calendar year 1969 is 10 percent. The tax surcharge is an addition to the regular income tax. See the Tax Surcharge Tables on T-1.

Credit for Foreign Taxes and Tax-Free Covenant Bonds.—You may claim these credits only if you itemize deductions.

To claim tax-free covenant bonds credit, enter the amount of credit above line 14, and write "covenant bonds" to left of the entry.

Line 16—Self-Employment Tax.—Enter amount shown on line 9, Part III, Schedule SE.

Line 17—Tax From Recomputing Prior Year Investment Credit.—Enter the amount by which the credit taken in a prior year or years exceeds the credit as recomputed due to early disposition of property. Attach Form 4255.

7	
If 8 or more there is not a	
10%	Mini-mum

[illegible]

T-3

Good body co 1976

Dividends

20.60

Interest

18.24

18.37

18.48

23.23

18.09

8.45

2.76

2.76

3.48

1.00

1.71

2.69

1.06

36-2586182

The Stanley-Oliver Mfg. Co.
1001 S. California Ave.
Chicago, Ill. 60612

Type or print EMPLOYER'S identification number, name, and address above.

WAGE AND TAX STATEMENT 1968

Copy C—For employee's records

FEDERAL INCOME TAX INFORMATION		SOCIAL SECURITY INFORMATION	
Federal income tax withheld	Wages paid subject to withholding in 1968 ¹	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			
<p>Samuel D. Ruby 6123 N. Hoyne Ave. Chicago, Ill. 60645</p>			
<p>Type or print EMPLOYEE'S name and address (including ZIP code) above.</p>			
<p>Uncollected Employee Tax on Tips . . . \$</p>			

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.

Type or print EMPLOYEE'S name and address (including ZIP code) above.

FORM W-2—U.S. Treasury Department, Internal Revenue Service

Form 1040

U.S. Individual Income Tax Return

U.S. Treasury Department, Internal Revenue Service

for the year January 1-December 31, 1968,

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)

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

Self-employed

City, town or post office, and State

Chicago Illinois

ZIP code

60645

Spouse's social security number

349 18 1420

Enter below name and address used on your return for 1967 (if same as above, write "Same"). If none filed, give reason. If changing from separate to joint or joint to separate returns, enter 1967 names and addresses.

Same

Spouse's occupation

Housewife

Your present employer and address

Self-employed

Your Filing Status—check only one:

1a ☐ Single1b ☒ Married filing joint return (even if only one had income)1c ☐ Married filing separately. If spouse is also filing a return, enter her (his) social security number in space provided above and give first name here1d ☐ Unmarried Head of Household1e ☐ Surviving widow(er) with dependent child

Your Exemptions Regular 65 or over Blind

2a Yourself ☒ ☐ ☐ Enter number of boxes checked2b Spouse ☒ ☐ ☐ 2

3a First names of your dependent children who lived with you Fred, Brian

Elisa Thomas

3b Number of other dependents (from page 2, Part I, line 3) 4

4 Total exemptions claimed 6

Income If joint return include all income of both husband and wife

Find tax from table OR

Figure tax using tax rate schedules

5 Wages, salaries, tips, etc. If not shown on attached Forms W-2 attach explanation

6 Other income (from page 2, Part II, line 8)

7 Total (add lines 5 and 6)

8 Adjustments to income (from page 2, Part III, line 5)

9 Total income ("adjusted gross income") (subtract line 8 from line 7)

10 If you do not itemize deductions and line 9 is under \$5,000, find tax in tables on pages 12-14 of instructions. Omit lines 11a, b, c, or d. Enter tax on line 12a.

11a If you itemize deductions, enter total from page 2, Part IV, line 17. If you do not itemize deductions, and line 9 is \$5,000 or more enter the larger of: (1) 10 percent of line 9; OR (2) \$200 (\$100 if married and filing separate return) plus \$100 for each exemption claimed on line 4, above. Deduction under (1) or (2) limited to \$1,000 (\$500 if married and filing separately).

11b Subtract line 11a from line 9. Enter balance on this line

11c Multiply total number of exemptions on line 4, above, by \$600

11d Subtract line 11c from line 11b. Enter balance on this line. (Figure your tax on this amount by using tax rate schedule on page 11 of instructions.) Enter tax on line 12a.

12a Tax (Check if from: Tax Table ☐, Tax Rate Schedule ☒, Sch. D ☐, or Sch. G ☐)

12b Tax surcharge. If line 12a is less than \$734, find surcharge from tables on page 10 of instructions. If line 12a is \$734 or more, multiply amount on line 12a by .075 and enter result. (If you claim retirement income credit, use Schedule B (Form 1040) to figure surcharge.)

12c Total (add lines 12a and 12b)

13 Total credits (from page 2, Part V, line 4)

14a Income tax (subtract line 13 from line 12c)

14b Tax from recomputing prior year investment credit (attach statement)

15 Self-employment tax (Schedule C-3 or F-1)

16 Total tax (add lines 14a, 14b, and 15)

17 Total Federal income tax withheld (attach Forms W-2)

18 Excess F.I.C.A. tax withheld (two or more employers—see page 5 of instr.)

19 ☐ Nonhighway Federal gasoline tax—Form 4136, ☐ Reg. Inv.—Form 2439

20 1968 Estimated tax payments (include 1967 overpayment allowed as a credit)

21 Total (add lines 17, 18, 19, and 20)

22 If payments (line 21) are less than tax (line 16), enter Balance Due. Pay in full with this return

23 If payments (line 21) are larger than tax (line 16), enter Overpayment

24 Amount of line 23 you wish credited to 1969 Estimated Tax

25 Subtract line 24 from line 23. Apply to: ☐ U.S. Savings Bonds, with excess refunded or ☐ Refund only

Balance Due or Refund

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

Sign here

Your signature

Date

Signature of preparer other than taxpayer

Date

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

Address

689-10-80159-1

(a) NAME (If more space is needed attach schedule)	(b) Relationship	(c) Months lived in your home. If born or died during year write "B" or "D"	(d) Did dependent have income of \$600 or more?	(e) Amount YOU furnished for dependent's support. If 100% write "ALL"	(f) Amount furnished by OTHERS including dependent.
1				\$	\$
2					
3 Total number of dependents listed above. Enter here and on page 1, line 3b					

Part II Income from sources other than wages, etc.

1a Gross dividends and other distributions on stock (list payers and amounts—write (H), (W), (J), for stock held by husband, wife, or jointly)

Sun Elect 20.00 New Ind 15.00
Coburn 52.50 Massey Ferg 41.58
Atlas 20.00 Eastern Air 12.52
Diversified Metals 6.00

ATI (H)

Total line 1a

167.58

1b Exclusion (see instructions).

100.00

1c Capital gain distributions (see page 5 of instructions).

1d Nontaxable distributions (see page 5 of instructions).

1e Total (add lines 1b, 1c, and 1d).

100.00

1f Taxable dividends (line 1a less line 1e—
not less than zero)

67.58

Interest (list payers and amounts below)

Earnings from savings and loan assoc. and credit unions.

Other interest (on bank deposits, bonds, tax refunds, etc.)

Devon Bank

15.60

2 Total interest income

15.60

3 Pensions and annuities, rents and royalties, partnerships, estates or trusts, etc. (attach Sch. B)

4 Business income or loss (attach Schedule C)

5 Sale or exchange of property (attach Schedule D)

6 Farm income or loss (attach Schedule F)

5,036.22

Miscellaneous income (state nature and source)

Business Loan

Oliver S. Isenberg

750.00

7 Total miscellaneous income

750.00

8 TOTAL (add lines 1f, 2, 3, 4, 5, 6, and 7)

Enter here and on page 1, line 6

5,869.40

Part III Adjustments to income

1 "Sick pay" if included in line 5, page 1 (attach Form 2440 or other required statement)

2 Moving expenses (attach Form 3903)

3 Employee business expense (attach Form 2106 or other statement)

716.83

4 Payments by self-employed persons to retirement plans, etc. (attach Form 2950SE)

5 TOTAL ADJUSTMENTS (lines 1 through 4).
Enter here and on page 1, line 8

716.83

Part IV Itemized deductions—Use only if you do not use tax table or standard deduction.

Medical and dental expense (not compensated by insurance or otherwise)—Attach itemized list.

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

2 Total cost of medicine and drugs

3 Enter 1% of line 9, page 1

4 Subtract line 3 from line 2 (not less than zero)

5 Other medical, dental expenses (include balance of insurance premiums for medical care not deductible on line 1)

6 Total (add lines 4 and 5)

7 Enter 3% of line 9, page 1

8 Subtract line 7 from line 6 (not less than zero)

9 Total (add lines 1 and 8)

Contributions.—Cash—including checks, money orders, etc. (itemize)

10 Total cash contributions

11 Other than cash (see instructions for required statement). Enter total of such items here

12 Carryover from prior years (see page 7 of instr.)

13 Total contributions (add lines 10, 11, and 12—see instructions for limitation)

Taxes.—Real estate

State and local gasoline

General sales (see page 15 of instructions)

State and local income

Personal property

14 Total taxes

Interest expense.—Home Mortgage

Installment purchases

Other (itemize)

15 Total interest expense

Miscellaneous deductions.—(see page 8 of instructions)

16 Total miscellaneous

17 TOTAL DEDUCTIONS (add lines 9, 13, 14, 15, and 16). Enter here and on page 1, line 11a

Part V Credits

1 Retirement income credit (Schedule B)

2 Investment credit (Form 3468)

3 Foreign tax credit (Form 1116)

4 TOTAL CREDITS (for page 1, line 13)

EXPENSE ACCOUNTS—If you had an expense allowance or charged expenses to your employer, check here and see page 6 of instructions

PREPARED BY.....
 DATE.....
 CHECKED:
 FOOTINGS BY.....
 EXTENSIONS BY.....
 SENIOR.....

Samuel and Phyllis Ruby
 6123 N. Hoyne
 Chicago, Illinois

To be attached to and made a part of U.S. Individual
 Income Tax Form 1040, 1968

Part III

The below listed expenses are in connection with
 my Schedule D.

Interest paid on margin accounts
 to:

McDonald
 E.E. Hutton
 Rothschild
 Bache

131.07
 15.38
 288.4
 79.29

Total Interest

254.68

Book, Periodicals and Services

127.75

Auto

Miles Traveled
 Less Personal
 Business
 at 10¢

6000
 4500
 1500

150.00

Telephone

96.00

Rent - Use of 1/4 of room

72.00

Desk and Book Case

\$165.00 at 10 years

16.50

Total Expenses

714.83

(Adjustments to Taxable Income)

PREPARED BY.....
 DATE.....
 CHECKED:
 FOOTINGS BY.....
 EXTENSIONS BY.....
 SENIOR.....

Samuel and Phyllis Ruby
 6123 N. Hoyne
 Chicago, Illinois

To be attached to and made a part of U.S. Individual
 Income Tax Form 1040, 1968.

Part III

The below listed expenses are in connection with
 my Schedule D.

Interest paid on margin accounts
 to:

McDonald
 E.F. Hutton
 Rothschild
 Bache

131.07
 15.38
 28.84
 79.29

Total Interest

254.58

Book, Periodicals and Services

127.75

Auto

Miles Travelled
 Less Personal
 Business
 at 10¢

6000
 4500
 1500

150.00

Telephone

96.00

Rent - Use of 1/4 of room

72.00

Desk and Book Case

\$165.00 at 10 years

Total Expenses

165.00
 714.83

(Adjustments to Income)

SCHEDULE D
(Form 1040)

U.S. Treasury Department
Internal Revenue Service

**Gains and Losses From Sales or Exchanges
of Property**

Attach this schedule to your income tax return, Form 1040

1968

Name as shown on page 1 of Form 1040

Samuel and Phyllis Ruby

Social Security Number

322 12 7997

Part I—CAPITAL ASSETS—Short-term capital gains and losses—assets held not more than 6 months

a. Kind of prop- erty. Indicate security, real estate, or other (Specify)	b. Description (Examples: 100 sh. of "Z" Co., 2 story brick, etc.)	c. How ac- quired. 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 improve- ments (if not purchased, attach explanation) and expense of sale	i. Gain or loss (f plus g less h)
1	<u>See Schedule Attached</u>							<u>5,036.22</u>

2 Enter your share of net short-term gain (or loss) from partnerships and fiduciaries

3 Enter unused short-term capital loss carryover from preceding taxable years (attach statement)

4 Net short-term gain (or loss) from lines 1, 2, and 3

5,036.22

Long-term capital gains and losses—assets held more than 6 months (12 months or more for certain livestock)

5 Enter gain from Part II, line 3

Total long-term gross sales price

6a Enter your share of net long-term gain (or loss) from partnerships and fiduciaries

6b Enter your share of net long-term gain from small business corporations (Subchapter S)

7 Enter unused long-term capital loss carryover from preceding taxable years (attach statement)

8 Capital gain dividends (see Form 1040 Instructions, page 5)

9 Net long-term gain (or loss) from lines 5, 6a, 6b, 7, and 8

10 Combine the amounts shown on lines 4 and 9, and enter the net gain (or loss) here

5,036.22

11 If line 10 shows a GAIN—Enter 50% of line 9 or 50% of line 10, whichever is smaller. (Enter zero if there is a loss or no entry on line 9.) (See reverse side for computation of alternative tax.)

12 Subtract line 11 from line 10. Enter here and in Part IV, line 1, on reverse side

5,036.22

13 If line 10 shows a LOSS—Enter here and in Part IV, line 1, the smallest of the following: (a) the amount on line 10; (b) the amount on Form 1040, page 1, line 11b, computed without regard to capital gains or losses; or (c) \$1,000

**Part II—GAIN FROM DISPOSITION OF DEPRECIABLE PROPERTY UNDER SECTIONS 1245 AND 1250—
assets held more than 6 months (see instructions for definitions)**

Where double headings appear, use the first heading for section 1245 and the second heading for section 1250.

a. Kind of property and how acquired (if necessary, attach statement of descriptive details not shown below—write 1245 or 1250 to indicate type of asset)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Cost or other basis, cost of subsequent improvements (if not purchased, attach expla- nation) and expense of sale
1				

f. Depreciation allowed (or allowable) since acquisition		g. Adjusted basis (e less sum of f-1 and f-2)	h. Total gain (d less g)	i. Ordinary gain (lesser of f-2 or h) OR (see instructions)	j. Other gain (h less i)
f-1. Prior to January 1, 1962 OR Prior to January 1, 1964	f-2. After December 31, 1961 OR After December 31, 1963				

2 Total ordinary gain. Enter here and in Part IV, line 2, on reverse side

3 Total other gain. Enter here and in Part I, line 5; however, if the gains do not exceed the losses when this amount is combined with other gains and losses from section 1231 property enter the total of column j in Part III, line 1

1040

U.S. Individual
Income Tax ReturnU.S. Treasury Department Internal Revenue Service
for the year January 1-December 31, 1967,

1967

or other taxable year beginning

1967, ending 19

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

ZIP code

City, town or post office, and State

Chicago, Illinois

Your occupation

Engineer

Spouse's social security number

349 18 1420

Spouse's occupation

Housewife

Enter below name and address used on your return for 1966 (if same as above, write "Same"). If none filed, give reason. If changing from separate to joint or joint to separate returns, enter 1966 names and addresses.

Same

Your present employer and address Stanley-Oliver Mfg. Co., Chicago, Illinois

Spouse's present employer and address, if joint return

Your Filing Status—check only one:

1a ☐ Single1b ☒ Married filing joint return (even if only one had income)1c ☐ Married filing separately. If spouse is also filing a return, enter her (his) social security number in space provided above and give first name here1d ☐ Unmarried Head of Household1e ☐ Surviving widow(er) with dependent child

Your Exemptions Regular 65 or over Blind

2a Yourself ☒ ☐ ☐ Enter number of boxes checked 22b Spouse ☒ ☐ ☐

3a First names of your dependent children who lived with you

Fred, Brian

Elise, Thomas

3b Number of other dependents (from page 2, Part I, line 3)

4 Total exemptions claimed 6

Income

If joint return include all income of both husband and wife

Find tax from table OR

Figure tax using tax rate schedules

5 Wages, salaries, tips, etc. If not shown on attached Forms W-2 attach explanation

6 Other income (from page 2, Part II, line 8)

7 Total (add lines 5 and 6)

8 Adjustments to income (from page 2, Part III, line 5)

9 Total income (subtract line 8 from line 7)

10 If you do not itemize deductions and line 9 is less than \$5,000, find your tax from tables in instructions. Do not use lines 11a, b, c, or d. Enter tax on line 12.

11a If you itemize deductions, enter total from page 2, Part IV, line 17 if you do not itemize deductions, and line 9 is \$5,000 or more enter the larger of: (1) 10 percent of line 9; OR (2) \$200 (\$100 if married and filing separate return) plus \$100 for each exemption claimed on line 4, above. Deduction under (1) or (2) limited to \$1,000 (\$500 if married and filing separately).

11b Subtract line 11a from line 9

11c Multiply total number of exemptions on line 4, above, by \$600

11d Subtract line 11c from line 11b. Enter balance on this line. (Figure your tax on this amount by using tax rate schedule on page 11 of instructions.) Enter tax on line 12.

12 Tax (from either Tax Table, see line 10, or Tax Rate Schedule, see lines 11a-11d)

13 Total credits (from page 2, Part V, line 4)

14a Income tax (subtract line 13 from line 12)

14b Tax from recomputing prior year investment credit (attach statement)

15 Self-employment tax (Schedule C-3 or F-1)

16 Total tax (add lines 14a, 14b, and 15)

17 Total Federal income tax withheld (attach Forms W-2)

18 Excess F.I.C.A. tax withheld (two or more employers—see page 5 of instr.)

19 ☐ Nonhighway Federal gasoline tax—Form 4136, ☐ Reg. Inv.—Form 2439

20 1967 Estimated tax payments (include 1966 overpayment allowed as a credit)

21 Total (add lines 17, 18, 19, and 20)

22 If payments (line 21) are less than tax (line 16); enter Balance Due. Pay in full with this return

23 If payments (line 21) are larger than tax (line 16), enter Overpayment

24 Amount of line 23 you wish credited to 1968 Estimated Tax

25 Subtract line 24 from line 23. Apply to: ☐ U.S. Savings Bonds, with excess refunded or ☒ Refund only

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

Sign here

Your signature

Date

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

Signature of preparer other than taxpayer

Date

Address

650-16-79330-1

Please attach Copy B of Form W-2 here

Please attach Check or Money Order here

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

Name and address as shown on page 1 of Form 1040
Samuel and Phyllis Ruby, 6123 W. Hayme, 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 "2" 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	-	2694.81	(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

(12/4/71)

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

Stack	Beth Steel	A	2-65	9-67	5538.56	5504.07	34.49
Stack	AMF	A	6-63	9-67	2269.95	1873.50	396.45
Stack	Jupiter	A	4-63	10-67	558.73	537.25	22.48

Total long-term gross sales price

6 Enter the full amount of your share of net long-term gain (or loss) from partnerships and fiduciaries

7 Enter unused long-term capital loss carryover from preceding taxable years (attach statement)

8 Capital gain dividends (see Form 1040 Instructions, page 6)

9 Net long-term gain (or loss) from lines 5, 6, 7, and 8

453.42

10 Combine the amounts shown on lines 4 and 9, and enter the net gain (or loss) here

11 If line 10 shows a **GAIN**—Enter 50% of line 9 or 50% of line 10, whichever is smaller. (Enter zero if there is a loss or no entry on line 9.) (See reverse side for computation of alternative tax.)

12 Subtract line 11 from line 10. Enter here and in Part IV, line 1, on reverse side

13 If line 10 shows a **LOSS**—Enter here and in Part IV, line 1, the smallest of the following: (a) the amount on line 10; (b) the amount on page 1, line 11b, Form 1040, computed without regard to capital gains and losses; or (c) \$1,000 . . .

188.48)

Part II—GAIN FROM DISPOSITION OF DEPRECIABLE PROPERTY UNDER SECTIONS 1245 AND 1250—
assets held more than 6 months (see instructions for definitions)

where double headings appear, use the first heading for section 1245 and the second heading for section 1250.

a. Kind of property and how acquired (if necessary, attach statement of descriptive details not shown below—write 1245 or 1250 to indicate type of asset)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale
1				

[illegible]

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. .

Part III Exemptions Complete only for dependents claimed on line 3b, page 1

(a) NAME (if more space is needed attach schedule)	(b) Relationship	(c) Months lived in your home. If born or died during year write "B" or "D"	(d) Did dependent have income of \$300 or more?	(e) Amount YOU furnished for dependent's support. If 100% write "ALL"	(f) Amount furnished by OTHERS including dependent.
1				\$	\$
2					
3 Total number of dependents listed above. Enter here and on page 1, line 3b					

Part IV Income from sources other than wages, etc.

1a Gross dividends and other distributions on stock (list payers and amounts—write (H), (W), (J), for stock held by husband, wife, or jointly)

Bethlehem Steel (H)	168.75	
Amer. Mch. & Found. (H)	67.50	
Total line 1a		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).

100.00	
--------	--

1e Total (add lines 1b, 1c, and 1d)

1f Taxable dividends (line 1a less line 1e—
not less than zero)

136.25	
--------	--

Interest (list payers and amounts below)

Earnings from savings and loan assoc. and credit unions.

Other interest (banks, bonds, tax refunds, etc.)

1st Natl. Bank of Lincolnwood 48.87

2 Total interest income

3 Pensions and annuities, rents and royalties, partnerships, estates or trusts, etc. (attach Sch. B)

4 Business income or loss (attach Schedule C)

5 Sale or exchange of property (attach Schedule D)

6 Farm income or loss (attach Schedule F)

Miscellaneous income (state nature and source)

7 Total miscellaneous income

8 TOTAL (add lines 1f, 2, 3, 4, 5, 6, and 7). Enter here and on page 1, line 6

Part V 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 VI 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	257.00
S.H.	16.00
U.S.Y.	20.00

10 Total cash contributions

11 Other than cash (see instructions for required statement). Enter total of such items here

12 Carryover from prior years (see page 8 of instr.)

13 Total contributions (add lines 10, 11, and 12—see instructions for limitation)

Taxes.—Real estate

State and local gasoline

General sales (see page 15 of instructions)

State and local income

Personal property

14 Total taxes

Interest expense.—Home Mortgage

Other (itemize)

Reynolds

Frechling

Misc.

15 Total interest expense

Miscellaneous deductions.—(see page 9 of instructions)

Week Tails

16 Total miscellaneous

17 TOTAL DEDUCTIONS (add lines 9, 13, 14, 15, and 16). Enter here and on page 1, line 11a

18 TOTAL CREDITS (for page 1, line 13)

EXPENSE ACCOUNTS—If you had an expense allowance or charged expenses to your employer, check here ☐ and see page 7 of instructions.

36-2586182

The Stanley-Oliver Mfg. Co.
1001 S. California Ave.
Chicago, Ill. 60612

Type or print EMPLOYER'S identification number, name, and address above.

WAGE AND TAX STATEMENT 1967

Copy C—For employee's records

FEDERAL INCOME TAX INFORMATION		SOCIAL SECURITY INFORMATION	
Federal income tax withheld	Wages ¹ paid subject to withholding in 1967	F.I.C.A. employee tax withheld ²	Total F.I.C.A. wages paid in 1967
349.60	6,750.00	290.40	6,600.00
Type or print EMPLOYEE'S social security number			
322 12 7997			
Type or print EMPLOYEE'S name and address (including ZIP code) above:			
Samuel D. Ruby 6123 N. Hoyne Ave. Chicago, Ill. 60645			
Type or print EMPLOYEE'S name and address (including ZIP code) above:			
Uncollected Employee Tax on Tips . . . \$			

FORM W-2—U.S. Treasury Department, Internal Revenue Service

16-79087-1

JFK ASSASSINATION COLLECTION
IDENTIFICATION FORMAgency: HSCA
Record Number: 7310093

Record Series: NUMBERED FILES

Agency File Number: 004876

Originator: ~~Citizen~~ Ruby, Samuel

From: Ruby, Samuel.....R

To:R

Title:R

Date: 1-24-78

Pages: 169

Subjects: Ruby, Sam.....R

1.....R

2.....R

3.....Ruby, Jack Background Associates and Relatives

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:



INDIVIDUAL CALIFORNIA INCOME TAX

TAXABLE YEAR
1976

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

Check ☒ Calendar Year
One: ☐ Fiscal Year Ending 1977

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

FOR PRIVACY NOTIFICATION
SEE PAGE 2 OF INSTRUCTIONS

Your Social Security Number
122-22-7997
Spouse's Social Security Number
122-22-7997

OCCU- PATION Yours **S/E**
Spouse's **S/E**

FILING STATUS	1 <input type="checkbox"/> Single (Check Only One)	EXEMPTION CREDITS	6 Personal { If line 1 or 3 checked, enter \$25 } { If line 2, 4 or 5 checked, enter \$50 }	6	50	00
	2 <input checked="" type="checkbox"/> Married filing joint return (even if only one had income)		7 Dependents — Do not list the person who qualifies you as head of household	7	15	00
	3 <input type="checkbox"/> Separate return of married person—Enter spouse's social security number and full name here		8 Blind (see instructions) Number of blind exemptions _____ x \$8	8	00	00
	4 <input type="checkbox"/> Head of Household—Enter name of qualifying individual		9 Total exemption credits (add lines 6, 7 and 8) Enter here and on line 20	9	06	00
	5 <input type="checkbox"/> Widow(er) with dependent child (Year spouse died 19__)					

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) <input type="checkbox"/> Tax Table <input checked="" type="checkbox"/> Tax Rate Schedule <input type="checkbox"/> Income Averaging Schedule (G or G-1)	19	23	
20 Total exemption credits (from line 9, above)	20	66	
21 Tax liability (subtract line 20 from line 19—if line 20 is greater than line 19, enter zero)	21	0-	
22 Other credits (from line 68—including Special Low Income Tax Credit)	22		
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.	31	0-	
Mail return to: FRANCHISE TAX BOARD SACRAMENTO, CA 95867	PAY IN FULL →		
32 If line 25 is smaller than line 30, enter amount OVERPAID	32	0-	
33 Amount of line 32 to be REFUNDED TO YOU. Allow at least six weeks.	33	0-	
Mail return to: FRANCHISE TAX BOARD P.O. BOX 13-540 SACRAMENTO, CA 95813			
34 Amount of line 32 to be credited on your 1977 ESTIMATED TAX	34		

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

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

SIGN

Your signature

Date

Preparer's signature (other than taxpayer)

Date

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

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

PART II - Other Income

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

PART III - Adjustments to Income

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

PART IV - Itemized Deductions

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

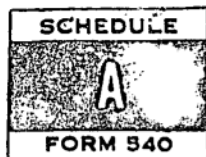
PART V - Other Credits - SEE INSTRUCTIONS FOR EACH CREDIT CLAIMED BELOW

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

PART VI - Other Taxes

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

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



CALIFORNIA

ITEMIZED DEDUCTIONS

Attach to Form 540



Name as shown on Form 540

S & P Ruby

Social Security Number

53657124 799

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)

2577

Contributions

- 21(a). Cash contributions for which you have receipts, canceled checks, etc.

- (b). Other cash contributions. List donees and amounts

SCH

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

100

Casualty or Theft Loss(es)

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

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

0

Miscellaneous Deductions

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

0

Child Care and Adoption Expense

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

0

SCHEDULE

B

FORM 540



CALIFORNIA

DIVIDEND AND INTEREST INCOME

Attach to Form 540

TAXABLE

1976

YEAR

Same as shown on Form 540

Social Security Number

S & P RUBY

PART I—DIVIDEND INCOME

B

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

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

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

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

Total dividends

Nontaxable distributions

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

PART II—INTEREST INCOME

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

Interest on the following obligations is exempt from tax:

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

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

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

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

Interest income—List payers and amounts

NOTE ON WOODLEY BISTRO

4959

UAC

17

TRANS WORLD

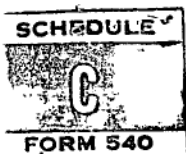
11

WORLD

17

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

5195



CALIFORNIA

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

TAXABLE
1976
YEAR

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

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

me as shown on Form 540 or 540NR

Social Security Number

Name and Address of Business

B Federal Employer I.D. No.

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

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

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

Method of inventory valuation ▶ COST

Method of inventory valuation FIFO

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

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

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..

9 Cost of goods sold (subtract line 8 from line 7)

9 Gross profit (subtract line 9 from line 1)

1 Other income (attach schedule)

2 Total Income (add lines 10 and 11).

OTHER BUSINESS DEDUCTIONS

3 Depreciation (explain in Schedule C-1 or attach Schedule)

4 Taxes on business and business property (explain in Schedule C-2 or attach Schedule)

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)

2 Retirement plans, etc. (other than your share, see instructions)

23 Interest on business indebtedness.

74 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)

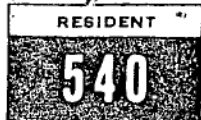
27 Total of lines 13 thru 26.

28 Net profit (or loss) (subtract line 27 from line 12). Enter here and on Page 2, Form 540 or 540NR

[illegible]



Attach to Form 540 or 540NR



INDIVIDUAL CALIFORNIA INCOME TAX

TAXABLE YEAR
1975

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

Check ☒ Calendar Year
One: ☐ Fiscal Year Ending 1976

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

LAST NAME

SAMUEL & PHYLLIS RUBY

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

CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE

**16250 BIRCHER ST
GRANADA HILLS CA**

FOR FEDERAL PRIVACY ACT NOTIFICATION SEE PAGE 2 OF INSTRUCTIONS

Your Social Security Number

Spouse's Social Security Number

349 18 1920

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

FILING STATUS—Check Only One:

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

EXEMPTION CREDITS

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

10 Wages, salaries, tips and other employee compensation { Attach copy 2 of Form(s) W-2 to face of this return. If unavailable, see instructions, Page 6 }

11 Dividends—before federal exclusion. Enter total (if over \$400, complete and attach Schedule B(540))

12 Interest. Enter total (if over \$400, complete and attach Schedule B(540))

13 Income other than wages, dividends and interest (from line 48)

14 Total (add lines 10, 11, 12 and 13)

15 Adjustments to income (from line 55)

16 Adjusted gross income (subtract line 15 from line 14)

- If line 1 or 3 is checked and line 16 is \$4,000 or less, enter zero tax on line 23.
- If line 2, 4, or 5 is checked and line 16 is \$8,000 or less, enter zero tax on line 23.
- If you do NOT itemize deductions AND line 16 is under \$15,000, find tax in Tax Table and enter on line 19.
- If you itemize deductions OR line 16 is \$15,000 or more, complete lines 17 and 18.

17 Deductions: Itemized (from line 62) OR STANDARD (\$1,000 if line 1 or 3 checked—\$2,000 if line 2, 4 or 5 checked)

18 Taxable income (subtract line 17 from line 16) Compute tax from Tax Rate Schedule—Enter tax on line 19

19 Tax from (check one) Tax Table ☐ Tax Rate Schedule ☒ Income Averaging Schedule (G or G-1) ☐

20 Total exemption credits (from line 9, above)

21 Tax liability (subtract line 20 from line 19—if line 20 is greater than line 19, enter zero)

22 Other credits (from line 65)

23 Net tax liability (subtract line 22 from line 21—if line 22 is greater than line 21, enter zero)

24 Tax on preference income (see instructions—attach Schedule P(540))

25 Total tax liability (add lines 23 and 24)

26 Total California income tax withheld (attach W-2 or W-2P to face of this return)

27 Renter's credit—if you lived in rented property on March 1, 1975, complete Part 1 on page 2

28 1975 California estimated tax payments

29 Excess California SDI tax withheld (attach Form DE 1964 to face of this return)

30 Total prepayment credits (add lines 26 thru 29)

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

Pay in full and mail with return to: **FRANCHISE TAX BOARD
SACRAMENTO, CA 95867**

PAY IN FULL →

32 If line 25 is smaller than line 30, enter amount OVERPAID

33 Amount of line 32 to be REFUNDED TO YOU. Allow at least six weeks.

Mail return to: **FRANCHISE TAX BOARD
P.O. BOX 13-540
SACRAMENTO, CA 95813**

34 Amount of line 32 to be credited on your 1976 ESTIMATED TAX

ESTIMATED TAX

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

SIGN

Your signature

Date

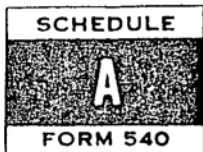
Preparer's signature (other than taxpayer)

Date

HERE

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

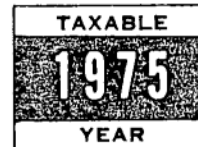
Date



CALIFORNIA

ITEMIZED DEDUCTIONS

Attach to Form 540



Name as shown on Form 540

SAMUEL & PHYLLIS RUBY

Social Security Number

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

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

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

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

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) **SC H**

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 **SC H**
26. Other than cash—See instructions for required statement
27. Carryover from 1974—See instructions
28. Total—(Add lines 24, 25, 26, and 27. Maximum deduction may not exceed 20% of adjusted gross income. Enter here and on Form 540, line 60) **150**

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

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

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

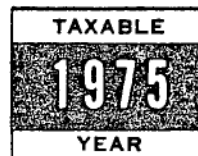
39. Total—Add lines 33, 34, 35, 36, 37, and 38. (Enter here and on Form 540, line 61)



CALIFORNIA

CAPITAL GAINS AND LOSSES

Attach to Form 540 or 540NR



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

Name as shown on Form 540 or 540NR

Social Security Number

SAMUEL & PHYLLIS RUBY

PART I—Assets Held One Year or Less

a. Kind of property and description (Example, 100 shares of "Z" Co.)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Cost or other basis as adjusted, cost of subse- quent improvements (if not purchased, attach explanation) and ex- pense of sale	f. Gain or loss (d. less e.)
1. <i>1974 LOSS CARRYOVER (20,360) USED 1974 10000</i>					
2. Enter gain (or loss), if applicable, from line 18, Schedule D-1 (540) (attach copy)					
3. Enter your share of net gain or loss from partnerships and fiduciaries					
4. Net gain or loss, combine lines 1, 2 and 3					

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

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

PART III—Assets Held More Than Five Years

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

PART IV—Summary of Capital Gains and Losses

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

*3318**(19360)**(16042)**(10000)*



CALIFORNIA

SUPPLEMENTAL SCHEDULE OF GAINS AND LOSSES

(Sales or Exchanges Including Involuntary Conversions)

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

TAXABLE
19 <u>75</u>
YEAR

Name as shown on Tax Return

SAMUEL R. PHYLLIS RUBY

Identifying number as shown on return

[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) <u>WOOLEY BISTRO COFFEE SHOP</u>	<u>4/1/74</u>	<u>9/2/75</u>
(B)		
(C)		
(D)		

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

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

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

NAME SAMUEL & PHYLLIS RUBY CALENDAR YEAR 19 75
 ADDRESS [REDACTED] SOC. SEC. NO. [REDACTED]

DEDUCTION SCHEDULE

MEDICAL	STATE	FEDERAL	CONTRIBUTIONS	STATE	FEDERAL
2 MEDICINE/DRUGS			21a CASH CONTRIBUTIONS		
3 LESS 1% A.G.I. (Line 18 - 1040)			21b PARTNERSHIP SHARE		
4 NET MED/DRUGS			GIRL/BOY SCOUTS		
5 H & A INS. (% + EXCESS)		682	HEART FUND/CANCER FUND		
6a DR.			RED CROSS/UNITED FUND		150
DR.			XMAS & EASTER SEALS		
DR.		877	MISC. ORGANIZED CHARITIES		
DR.			CHURCHES		
DR.					
DR.					
DR.					
DR.					
6b HOSPITAL			22 OTHER THAN CASH		
PROSTHETIC APPLIANCES			23 CARRY OVER FROM PRIOR YRS.		
HEARING AID			24 TOTAL CONTRIBUTIONS	150	150
6c AMBULANCE			CASUALTY OR THEFT (LOSS(ES))		
LABORATORIES			25 LOSS BEFORE ADJUSTMENT		
TRAVEL FOR MED. 1000		70	26 INSURANCE REIMBURSEMENT		
MEDICARE INS.			27		
GLASSES			28 (\$100 LIMITATION PER CAS.)		
7 MEDICAL EXPENSES	1629	1629	29 TOT. CAS. OR THEFT LOSS		
LESS REIMBURSED BY INS.			MISCELLANEOUS DEDUCTIONS		
8 LESS 3% ADJ. GROSS INC.	270	258	30 ALIMONY		
9	1359	1371	31 UNION/PROFESSIONAL DUES		
1+1% (TO \$150) OF H & A INS.	150	150	32 CHILD & DEP. CARE (Form 2441)		
10 TOTAL MEDICAL DED.	1509	1521	33 INCOME TAX PREPARATION		
TAXES			UNIFORMS/PROTEC. CLOTHING		
11 STATE & LOCAL INCOME	-0-	932	SMALL TOOLS AND SUPPLIES		
12 REAL ESTATE		48	LAUNDRY AND CLEANING		
13 STATE & LOCAL GASOLINE		205	AUTO USE/DAMAGE		
14 GENERAL SALES TAX			INVEST. COUNSEL & PUBS. (Sched.)		
15a PERSONAL PROPERTY		22	EMPLOYMENT AGENCY FEES		
15b PERSONAL PROPERTY AUTO		-0-	SAFE DEPOSIT BOX		
16 SALES TAX AUTO			TEL. REQ. IN BUSINESS		
			POLITICAL CONTRIBUTIONS		
			34 TOTAL MISC. DED.		
			SUMMARY OF ITEMIZED DED.	STATE	FEDERAL
17 TOTAL TAXES	1207	1207	35 TOT. DEDUCTIBLE MEDICAL & DENTAL EXPENSES (FROM LINE 10)		
INTEREST (TO WHOM PAID)			36 TOTAL TAXES (From Line 17)		
18 MORTGAGE		2519	37 TOTAL INTEREST (Line 20)		
			38 TOTAL CONTR. (Line 24)		
19 INSTALLMENT LOANS MISC		50	39 CAS. & THEFT LOSS(ES) (Line 29)		
TRANSWORLD		186	40 TOTAL MISCELLANEOUS DEDUCTIONS (FROM LINE 34)		
SBA		7			
FEDCO		100	41 TOTAL ITEMIZED DEDUCTIONS ENTER ON FORM 1040 LINE 45	5723	5735
			REMARKS		
20 TOTAL INTEREST	2837	2857			

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

[illegible]

540

**INDIVIDUAL
CALIFORNIA
INCOME TAX**

1974

For calendar year or
Taxable year ending _____ 197

NAME (If joint return, give first names and initials of both) SAMUEL & PHYLLIS		LAST NAME RUBY		Your Social Security Number [REDACTED]	
PRESENT HOME ADDRESS (Number and street, including apartment number, or rural route) 16250 BIRCHER ST				Spouse's Social Security Number [REDACTED]	
CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE GRANADA HILLS CA				OCCU- PATION Yours Spouse's	S/E S/E

EXEMPTION CREDITS

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

- 6 Personal If line 2, 4 or 5 checked, enter \$50
- 7 Dependents — Do not list yourself, your spouse or the person who qualifies you as head of household. Enter name and relationship.
- ELISA
THOMAS
- Total Number 2 × \$8
- 8 Blind (refer to instructions) Number of blind exemptions 0 × \$8
- 9 Total exemption credits (add lines 6, 7 and 8) Enter here and on line 20 0

Total Number \blacktriangleright 2 \times \$8

exemptions ▶ _____ × \$8

8) Enter here and on line 20

- | | | |
|----|--|--|
| 10 | Wages, salaries, tips and other employee compensation | Attach copy 2 of Form(s) W-2 to face of this return. If unavailable, attach explanation. |
| 11 | Dividends—before federal exclusion. Enter total (if over \$400, complete and attach Schedule B(540)) | |
| 12 | Interest. Enter total (if over \$400, complete and attach Schedule B(540)) | |
| 13 | Income other than wages, dividends and interest (from line 48) | |
| 14 | Total (add lines 10, 11, 12 and 13) | |
| 15 | Adjustments to income (from line 54) | |
| 16 | Adjusted gross income (subtract line 15 from line 14) | |

- If you do NOT itemize deductions AND line 16 is under \$10,000, find tax in Tax Table and enter on line 19.
- If you itemize deductions OR line 16 is \$10,000 or more, complete lines 17 and 18.

- 17 Deductions: Itemized (from line 61) OR Standard (\$1,000 if line 1 or 3 checked—\$2,000 if line 2, 4 or 5 checked)
- 18 Taxable income (subtract line 17 from line 16) Compute tax from Tax Rate Schedule—Enter tax on line 19
-
- 19 Tax from (check one) Tax Table ☐ Tax Rate Schedule ☒ Income Averaging Schedule (G or G-1) ☐
- 20 Total exemption credits (from line 9, above)
- 21 Tax liability (subtract line 20 from line 19—if line 20 is greater than line 19, enter zero)
- 22 Other credits (from line 65—Includes special low income tax credit)
- 23 Net tax liability (subtract line 22 from line 21—if line 22 is greater than line 21, enter zero)
- 24 Tax on preference income (see instructions—attach Schedule P(540))
- 25 Total tax liability (add lines 23 and 24)

- 26 Total California income tax withheld (attach Form(s) W-2 or W-2P to face of this return)
- 27 Renter's credit—if you lived in rented property on March 1, 1974, complete Part 1 on page 2
- 28 1974 California estimated tax payments
- 29 Excess California SDI tax withheld (attach Form DE 1964 to face of this return)
- 30 Total prepayment credits (add lines 26 thru 29)

- 31 If line 25 is larger than line 30, enter BALANCE DUE. If it is equal to line 30, enter zero.
Pay in full and mail with return to: **FRANCHISE TAX BOARD**
SACRAMENTO, CA 95867
- 32 If line 25 is smaller than line 30, enter amount OVERPAID
Mail return to: **FRANCHISE TAX BOARD**
P.O. BOX 13-540
SACRAMENTO, CA 95813
- 33 Amount of line 32 to be REFUNDED. (Allow at least six weeks) _____ **REFUND TO YOU** _____
- 34 Amount of line 32 to be credited on your 1975 ESTIMATED TAX _____ **34** |

PAY IN FULL →

Do not write in these spaces

1

F

1

14

1

SIGN

Your signature

Date _____

Preparer's signature (other than taxpayer)

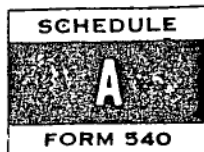
Date _____

83717 VANOWEN STREET

Address (and Zip code)

~~MAN BUYS, CA.~~

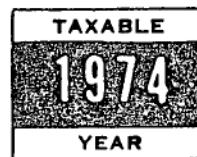
1483 Preparer's FEIN (or SSA) No



CALIFORNIA

ITEMIZED DEDUCTIONS

Attach to Form 540



Name as shown on Form 540

SAMUEL & PHYLLIS RUBY

Social Security Number

2992

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)

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

1386

Child Adoption Expense

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

-0-

Taxes

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

21. Total taxes—(Add lines 14 through 20. Enter here and on Form 540, page 2, line 57)

940

Interest Expense

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

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

2992

Contributions

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

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

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

150

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

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

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

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



CALIFORNIA

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

TAXABLE
1974
YEAR

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

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

Name as shown on Form 540 or 540NR

Social Security Number

SAM & PHYLLIS RUBY

A. Principal business activity

SERVICE

product SNACK BAR

(See Instructions for "Item A.")

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

B. Business name

WOODLEY BISTRO COFFEE SHOP

Federal employer identification number

95-2651578

D. Business address

14055 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)				5.64	
21	Net profit (or loss) (subtract line 20 from line 5). Enter here and on page 2, Form 540 or Form 540NR				9934	

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

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



CALIFORNIA

CAPITAL GAINS AND LOSSES

Attach to Form 540 or 540NR



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

Name as shown on Form 540 or 540NR

Social Security Number

SAMUEL & PHYLLIS RUBY

PART I—Assets Held One Year or Less

a. Kind of property and description (Example, 100 shares of "Z" Co.)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Cost or other basis as adjusted, cost of subse- quent improvements (if not purchased, attach explanation) and ex- pense of sale	f. Gain or loss (d. less e.)
1. LOANTO SUMMIT EAGLE CORPORATION					(1000)
100 CHIEFTAIN INDEX	11/2/73	6/10/74	653	1382	(729)
100 CHIEFTAIN DEVEL	11/2/73	6/19/74	678	1382	(704)
2. Enter gain (or loss), if applicable, from line 18, Schedule D-1 (540) (attach copy)					
3. Enter your share of net gain or loss from partnerships and fiduciaries					
4. Net gain or loss, combine lines 1, 2 and 3					(2433)

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

5.					
100 TESORO PET	5/22/72	2/16/74	1622	2847	(2225)
100 UNITROPE	5/15/72	8/19/74	358	1532	(1174)
100 RCA	2/22/73	8/23/74	1053	3052	(2000)
6. Enter gain (or loss), if applicable, from line 20, Schedule D-1 (540) (attach copy)					
7. Enter your share of net gain or loss from partnerships and fiduciaries					
8. Net gain or loss, combine lines 5, 6 and 7					(4406)

PART III—Assets Held More Than Five Years

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

PART IV—Summary of Capital Gains and Losses

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

MEDICAL		STATE	FEDERAL	CONTRIBUTIONS		STATE	FEDERAL
2 MEDICINE/DRUGS				21 PARTNERSHIP SHARE			
3 LESS 1% A.G.I. (Line 18 - 1040)				GIRL/BOY SCOUTS			
4 NET MED/DRUGS				HEART FUND/CANCER FUND			
5 H & A INS. (½ + EXCESS)			504	RED CROSS/UNITED FUND		150	
6a DR.				XMAS & EASTER SEALS			
DR.				MISC. ORGANIZED CHARITIES			
DR.			930	POLITICAL CONTRIBUTIONS			
DR.				CHURCHES			
DR.							
DR.							
DR.							
DR.							
				22 OTHER THAN CASH			
				23 CARRY OVER FROM PRIOR YRS.			
6b HOSPITAL				24 TOTAL CONTRIBUTIONS	150		150
PROSTHETIC APPLIANCES				CASUALTY OR THEFT LOSS(ES)			
HEARING AID				25 LOSS BEFORE ADJUSTMENT			
				26 INSURANCE REIMBURSEMENT			
6c AMBULANCE				27 Difference (not less than zero)			
LABORATORIES				28 (\$100 LIMITATION PER CAS.)			
TRAVEL FOR MED. 10000			70	29 TOT. CAS. OR THEFT LOSS			
				MISCELLANEOUS DEDUCTIONS			
MEDICARE INS.				30 ALIMONY			
GLASSES				31 UNION/PROFESSIONAL DUES			
7 MEDICAL EXPENSES			1504	32 CHILD & DEP. CARE (Form 2441)			
LESS REIMBURSED BY INS.				33 INCOME TAX PREPARATION			
8 LESS 3% ADJ. GROSS INC.			268	UNIFORMS/PROTEC. CLOTHING			
9			1236	SMALL TOOLS AND SUPPLIES			
+ ½ (TO \$150) OF H & A INS.			150	LAUNDRY AND CLEANING			
10 TOTAL MEDICAL DED.	1386		1386	Auto Use _____ Mi			
TAXES				INVEST. COUNSEL & PUBS. (Schedule)			
11 STATE & LOCAL INCOME			122	EMPLOYMENT AGENCY FEES			
12 REAL ESTATE			727	SAFE DEPOSIT BOX			
13 STATE & LOCAL GASOLINE			48	TEL. REQ. IN BUSINESS			
14 GENERAL SALES TAX			141				
15a PERSONAL PROPERTY							
15b PERSONAL PROPERTY AUTO			24				
16 STATE DIS. INS. H W							
SALES TAX AUTO				34 TOTAL MISC. DED.			
				SUMMARY OF ITEMIZED DED.			
17 TOTAL TAXES	440		1062	35 TOT. DEDUCTIBLE MEDICAL & DENTAL EXPENSES (FROM LINE 10)			
INTEREST (TO WHOM PAID)				36 TOTAL TAXES (From Line 17)			
18 MORTGAGE			2543	37 TOTAL INTEREST (Line 20)			
				38 TOTAL CONTR. (Line 24)			
19 INSTALLMENT LOANS				39 CAS. & THEFT LOSS(ES) (Line 29)			
MERRILL LYNCH			263	40 TOTAL MISCELLANEOUS DEDUCTIONS (FROM LINE 34)			
TRANS AMER. SBA			170				
			16	41 TOTAL ITEMIZED DEDUCTIONS ENTER ON FORM 1040 LINE 45	5468		5590
				REMARKS			
20 TOTAL INTEREST	2992		2992				

NAME SAM & PHYLLIS RUBY D. NO. _____
 ADDRESS ~~322-112-1112~~ SOC. SEC. NO. _____

CALENDAR YEAR 19 74

FISCAL YEAR ENDING _____

19 _____

SCHEDULE OF PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

PRINCIPAL BUSINESS ACTIVITY

BUSINESS NAME

EMPLOYERS NO.

BUSINESS ADDRESS

TOTAL RECEIPTS

INVENTORY AT BEGINNING OF YEAR

MERCHANDISE PURCHASED

LABOR

TOTAL

INVENTORY AT END OF YEAR

GROSS PROFIT

GROSS INCOME

OTHER BUSINESS DEDUCTIONS

ADVERTISING

AUTO AND TRUCK EXPENSE 12000 MI AT 15¢

BAD DEBTS

CASH SHORT

COMMISSIONS

DELIVERY

DEPRECIATION (SCHEDULE ATTACHED)

DUES AND SUBSCRIPTIONS

ENTERTAINMENT AND PROMOTIONAL

INSURANCE

INTEREST

JANITOR SERVICE

LAUNDRY

LEGAL AND ACCOUNTING

MAINTENANCE

OFFICE SUPPLIES AND EXPENSE

RENT

REPAIRS

SALARIES AND WAGES

SALARIES OFFICERS

SUPPLIES

TAXES AND LICENSES

TAXES - PAYROLL

TELEPHONE

TRAVEL

UTILITIES

PARKING

NET PROFIT OR (LOSS) - FEDERAL RETURN

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

(#) 1534
 (W) 2400

CALENDAR YEAR 19 /
FISCAL YEAR ENDING

I.D. NO.
OR
SOC. SEC.

NAME JAMES HAYES DUDY
ADDRESS _____

SCHEDULE OF DEPRECIATION / AMORTIZATION

[illegible]

RESIDENT



INDIVIDUAL CALIFORNIA INCOME TAX

TAXABLE YEAR

1972

For year 1972, or other taxable year beginning

, 1972, ending

, 1973

FEDERAL AND LEGAL(S)

LAST NAME

Your social security number

RUBY

Wife's number, if joint return

Address (including apartment number, or rural route)

16200 1st Ave S 2000

ZIP CODE

OCCU-
PATIONYours Self
Wife's Homemaker

City, State, and Zip

San Diego, California

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, Elise, Thomas

Enter
Number 5

6. Blind (refer to instructions)

Number of blind exemptions claimed 6

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

7

8. Attach Form(s) W-2, or (other employee) compensation.

(Attach Copy 2 of Form(s) W-2 to
front of this return, and to each other)

9. Attach Form(s) 1041 (if over \$500, complete and attach Schedule D(1041))

10. Attach Form(s) 1041 (if over \$500, complete and attach Schedule D(1041))

11. Attach Form(s) 1041 (if over \$500, complete and attach Schedule D(1041))

12. Attach Form(s) 1041 (if over \$500, complete and attach Schedule D(1041))

13. Attach Form(s) 1041 (if over \$500, complete and attach Schedule D(1041))

14. Attach Form(s) 1041 (if over \$500, complete and attach Schedule D(1041))

15. Attach Form(s) 1041 (if over \$500, complete and attach Schedule D(1041))

16. Attach Form(s) 1041 (if over \$500, complete and attach Schedule D(1041))

17. Attach Form(s) 1041 (if over \$500, complete and attach Schedule D(1041))

18. Attach Form(s) 1041 (if over \$500, complete and attach Schedule D(1041))

19. Attach Form(s) 1041 (if over \$500, complete and attach Schedule D(1041))

20. Attach Form(s) 1041 (if over \$500, complete and attach Schedule D(1041))

21. Attach Form(s) 1041 (if over \$500, complete and attach Schedule D(1041))

22. Attach Form(s) 1041 (if over \$500, complete and attach Schedule D(1041))

23. Attach Form(s) 1041 (if over \$500, complete and attach Schedule D(1041))

24. Attach Form(s) 1041 (if over \$500, complete and attach Schedule D(1041))

25. Attach Form(s) 1041 (if over \$500, complete and attach Schedule D(1041))

26. Attach Form(s) 1041 (if over \$500, complete and attach Schedule D(1041))

27. Attach Form(s) 1041 (if over \$500, complete and attach Schedule D(1041))

28. Attach Form(s) 1041 (if over \$500, complete and attach Schedule D(1041))

29. Attach Form(s) 1041 (if over \$500, complete and attach Schedule D(1041))

30. Attach Form(s) 1041 (if over \$500, complete and attach Schedule D(1041))

31. Attach Form(s) 1041 (if over \$500, complete and attach Schedule D(1041))

32. Attach Form(s) 1041 (if over \$500, complete and attach Schedule D(1041))

33. Attach Form(s) 1041 (if over \$500, complete and attach Schedule D(1041))

34. Attach Form(s) 1041 (if over \$500, complete and attach Schedule D(1041))

35. Attach Form(s) 1041 (if over \$500, complete and attach Schedule D(1041))

36. Attach Form(s) 1041 (if over \$500, complete and attach Schedule D(1041))

37. Attach Form(s) 1041 (if over \$500, complete and attach Schedule D(1041))

38. Attach Form(s) 1041 (if over \$500, complete and attach Schedule D(1041))

39. Attach Form(s) 1041 (if over \$500, complete and attach Schedule D(1041))

40. Attach Form(s) 1041 (if over \$500, complete and attach Schedule D(1041))

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

Do not write in these spaces

Sign

Your signature—if filing jointly, BOTH must sign

Date

EDWARD L. LAMBERT

TAX CONSULTANT

19800 VINTAGE BLVD, SACRAMENTO, CA 95813

P

E

SCHEDULE

FORM 540

CALIFORNIA

ITEMIZED DEDUCTIONS

Attach to Form 540

TAXABLE

19 72

YEAR

Name of taxpayer

Samuel and Phyllis Ruby

Social Security Number

If one spouse itemizes deductions, the other may not use the Tax Table or claim the standard deduction. If you choose to itemize your deductions, complete all appropriate items below.

If one spouse itemizes deductions, the other may not use the Tax Table or claim the standard deduction. If you choose to itemize your deductions, complete all appropriate items below.

1. Enter 1% of adjusted gross income (line 2) on Form 540	1	0.00
2. Subtract line 1 from line 2. Enter difference	2	
3. Enter 1% of adjusted gross income (line 2) on Form 540	3	
4. Subtract line 3 from line 2. Enter difference	4	
5. Enter 1% of adjusted gross income (line 2) on Form 540	5	
6. Subtract line 5 from line 4. Enter difference	6	
7. Enter 1% of adjusted gross income (line 2) on Form 540	7	
8. Subtract line 7 from line 6. Enter difference	8	
9. Enter 1% of adjusted gross income (line 2) on Form 540	9	
10. Subtract line 9 from line 8. Enter difference	10	150.00
11. Enter 1% of adjusted gross income (line 2) on Form 540	11	
12. Subtract line 11 from line 10. Enter difference	12	
13. Enter 1% of adjusted gross income (line 2) on Form 540	13	
14. Subtract line 13 from line 12. Enter difference	14	
15. Real estate	15	
16. State and local gasoline	16	
17. General sales	17	
18. Auto license—Excess of registration and weight fees (see instructions)	18	
19. Personal property	19	
20. State disability insurance (SSI)—Employer or private disability premiums not qualify	20	
21. Total taxes—(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)

23. Total cash contributions

24. Other than cash (see instructions). Enter total here

25. Total—(Add lines 23 and 24. Maximum deduction may not exceed 30% of adjusted gross income. Enter here and on Form 540, page 2)

Interest Expense

26. Home mortgage

27. Investment purchases

28. Other (itemize)

29. Total—(Add lines 26, 27 and 28. Enter here and on Form 540, page 2)

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

31. Insurance reimbursement

32. \$100 limitation

33. Add lines 31 and 32

34. Casualty or theft loss. (Line 30 less line 33)

35. Child Care—See instructions

36. Other—For education, alimony, union dues, etc.—See instructions

37. Total miscellaneous deductions—Add lines 34, 35 and 36. (Enter here and on Form 540, page 2)

SCHEDULE
FORM 540



CALIFORNIA

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

TAXABLE
19 72
YEAR

Attach Schedule C-1 (Profit or Loss from Business, Form 540NR)

Partnerships, joint ventures, etc., must file on Form 540NR

Social Security Number

 1. Name of business (or "Trade Name") **Food Service**

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

 2. Business address **Snack Bar**

 3. Business address **5418 Van Nuys Blvd. Van Nuys, California**

(ZIP code)

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

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

6. Is this business located within the boundaries of the city, town, etc. indicated?

☒ Yes ☐ No

7. Did you own this business at the end of the taxable year?

☒ Yes ☐ No

8. How many months of the taxable year did you own this business?

12

9. Attach Schedule C-1 and schedules must be filed in.

10. Attach Schedule C-1 and schedules must be filed in.

11. Attach Schedule C-1 and schedules must be filed in.

12. Attach Schedule C-1 and schedules must be filed in.

13. Attach Schedule C-1 and schedules must be filed in.

14. Attach Schedule C-1 and schedules must be filed in.

15. Attach Schedule C-1 and schedules must be filed in.

16. Attach Schedule C-1 and schedules must be filed in.

17. Attach Schedule C-1 and schedules must be filed in.

18. Attach Schedule C-1 and schedules must be filed in.

19. Attach Schedule C-1 and schedules must be filed in.

20. Attach Schedule C-1 and schedules must be filed in.

21. Attach Schedule C-1 and schedules must be filed in.

22. Attach Schedule C-1 and schedules must be filed in.

23. Attach Schedule C-1 and schedules must be filed in.

24. Attach Schedule C-1 and schedules must be filed in.

25. Attach Schedule C-1 and schedules must be filed in.

26. Attach Schedule C-1 and schedules must be filed in.

27. Attach Schedule C-1 and schedules must be filed in.

28. Attach Schedule C-1 and schedules must be filed in.

29. Attach Schedule C-1 and schedules must be filed in.

30. Attach Schedule C-1 and schedules must be filed in.

31. Attach Schedule C-1 and schedules must be filed in.

32. Attach Schedule C-1 and schedules must be filed in.

33. Attach Schedule C-1 and schedules must be filed in.

34. Attach Schedule C-1 and schedules must be filed in.

35. Attach Schedule C-1 and schedules must be filed in.

36. Attach Schedule C-1 and schedules must be filed in.

37. Attach Schedule C-1 and schedules must be filed in.

38. Attach Schedule C-1 and schedules must be filed in.

39. Attach Schedule C-1 and schedules must be filed in.

40. Attach Schedule C-1 and schedules must be filed in.

41. Attach Schedule C-1 and schedules must be filed in.

42. Attach Schedule C-1 and schedules must be filed in.

43. Attach Schedule C-1 and schedules must be filed in.

44. Attach Schedule C-1 and schedules must be filed in.

45. Attach Schedule C-1 and schedules must be filed in.

46. Attach Schedule C-1 and schedules must be filed in.

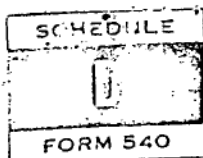
47. Attach Schedule C-1 and schedules must be filed in.

48. Attach Schedule C-1 and schedules must be filed in.

49. Attach Schedule C-1 and schedules must be filed in.

50. Attach Schedule C-1 and schedules must be filed in.

51. Attach Schedule C-1 and schedules must be filed in.



CALIFORNIA
CAPITAL GAINS AND LOSSES

Attach to Form 540 or 540NR

TAXABLE
1971
YEAR

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

Name as shown on Form 540 or 540NR

Samuel and Phyllis Ruby

Social Security Number

SHORT-TERM—ASSETS HELD NOT MORE THAN 6 MONTHS

a. Kind of property and description (Example, 100 shares of "Z" Co.)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Cost or other basis, as adjusted, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	f. Gain or loss (d less e)
1.					
SCHEDULE ATTACHED					(1,248.00)
2. Enter your share of net short-term gain (or loss) from partnerships and fiduciaries					
3. Enter net gain (or loss), combine lines 1 and 2					
4. Enter unused short-term capital loss carryover from preceding taxable years (attach statement)					
5. Net short-term gain (or loss), combine lines 3 and 4					

LONG-TERM—ASSETS HELD MORE THAN 6 MONTHS

6.					
7. Enter gain if applicable from line 4, Schedule D-1 (Form 540) (attach copy)					
8. Enter your share of net long-term gain (or loss) from partnerships and fiduciaries					
9. Net gain (or loss), combine lines 6 through 8					(14,274.00)
10. Enter unused long-term capital loss carryover from preceding taxable years (attach statement)					
11. Net long-term gain (or loss), combine lines 9 and 10					(15,522.00)
12. Combine the amounts shown on lines 5 and 11, and enter the net gain (or loss) here					
13. If line 12 shows a gain—					
(a) Enter 50% of line 11 or 50% of line 12, whichever is smaller. Enter zero if there is a loss or no entry on line 11					
(b) Subtract line 13(a) from line 12. Enter here and on line 32, Form 540 (line 33, Form 540NR)					
14. If line 12 shows a loss—					
(a) Add lines 4 and 10 (if lines 4 and 10 are blank, enter a zero here and on lines 14(b) and 14(c) and go to line 14(d))					
(b) Combine lines 3 and 9—if gain, enter gain; if loss, enter zero					
(c) Enter smallest of (i) line 14(a) less line 14(b); (ii) the amount of taxable income on Form 540 or 540NR, computed without capital gains and or losses—determine this figure via a side computation; or (iii) \$1,000					
(d) Combine lines 3 and 9—if loss, enter loss; if gain, enter zero here and on line 14(e) and go to line 14(f)					
(e) Enter smallest of (i) the amount of taxable income on Form 540 or 540NR, computed without capital gains and or losses, less line 14(c)—determine this figure via a side computation; (ii) \$1,000 (\$500 if married and filing separately); (iii) if line 3 is zero or shows a gain, 50% of line 14(d); (iv) if line 9 is zero or shows a gain, amount on line 14(c); or (v) if lines 3 and 9 show losses, line 3 added to 50% of line 9					
(f) Enter here, and on line 32, Form 540 (line 33, Form 540NR), the sum of lines 14(c) and 14(e)—(Do not enter an amount greater than \$1,000)					(1,000.00)

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



ITEMIZED DEDUCTIONS

Attach to Form 540

Name as shown on Form 540

Samuel and Phyllis Ruby

Social Security Number

Itemized vs. Standard Deduction—You have a choice between two deduction methods. You can either itemize your deductions or take a standard deduction as explained in the 540 Instructions. On separate returns of a husband and wife,

if one spouse itemizes deductions, the other may not use the Tax Table or the standard deduction. If you choose to itemize your deductions, complete the appropriate items below.

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

1. One half (but not more than \$150) of insurance premiums for medical care
2. Medicine and drugs
3. Enter 1% of adjusted gross income shown on Form 540
4. Subtract line 3 from line 2. Enter difference (if less than zero, enter zero)
5. Enter balance of insurance premiums for medical care not entered on line 1
6. Other medical and dental expenses (attach itemized list)
7. Total—(Add lines 4, 5 and 6)
8. Enter 3% of adjusted gross income shown on Form 540
9. Subtract line 8 from line 7. Enter difference (if less than zero, enter zero)
10. Total—(Add lines 1 and 9)

1	
2	
3	
4	
5	
6	
7	
8	

9
10 **150 00**

Child Adoption Expense

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

11
12
13

Taxes

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

14
15
16
17
18
19
20
21 **743 31**

Contributions

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

22
23
24
25

Interest Expense

26. Home mortgage
27. Installment purchases
28. Other (itemize)

26
27
28
29 **2,617 68**

29. Total—(Add lines 26, 27 and 28)

Miscellaneous Deductions

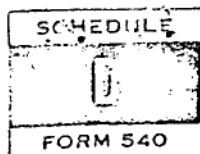
30. For child care, alimony, union dues, casualty losses, etc.—See instructions (itemize)

30
31 **500 00**

31. Total miscellaneous deductions

32. Total deductions—(Add lines 10, 13, 21, 25, 29 and 31). Enter total here and on Form 540, page 2, in space provided

32 **4,010 90**



CALIFORNIA

CAPITAL GAINS AND LOSSES

Attach to Form 540 or 540NR

TAXABLE

1971

YEAR

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

Name as shown on Form 540 or 540NR

Samuel and Phyllis Rubv

Social Security Number

SHORT-TERM—ASSETS HELD NOT MORE THAN 6 MONTHS

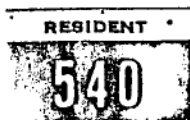
a. Kind of property and description (Example, 100 shares of "Z" Co.)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Cost or other basis, as adjusted, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	f. Gain or loss (d less e)
1.					
SCHEDULE ATTACHED					(1,248.00)
2. Enter your share of net short-term gain (or loss) from partnerships and fiduciaries					
3. Enter net gain (or loss), combine lines 1 and 2					
4. Enter unused short-term capital loss carryover from preceding taxable years (attach statement)					
5. Net short-term gain (or loss), combine lines 3 and 4					

LONG-TERM—ASSETS HELD MORE THAN 6 MONTHS

6.					
7. Enter gain if applicable from line 4, Schedule D-1 (Form 540) (attach copy)					
8. Enter your share of net long-term gain (or loss) from partnerships and fiduciaries					
9. Net gain (or loss), combine lines 6 through 8					
10. Enter unused long-term capital loss carryover from preceding taxable years (attach statement)					(14,274.00)
11. Net long-term gain (or loss), combine lines 9 and 10					
12. Combine the amounts shown on lines 5 and 11, and enter the net gain (or loss) here					(15,522.00)
13. If line 12 shows a gain—					
(a) Enter 50% of line 11 or 50% of line 12, whichever is smaller. Enter zero if there is a loss or no entry on line 11					
(b) Subtract line 13(a) from line 12. Enter here and on line 32, Form 540 (line 33, Form 540NR)					
14. If line 12 shows a loss—					
(a) Add lines 4 and 10 (if lines 4 and 10 are blank, enter a zero here and on lines 14(b) and 14(c) and go to line 14(d))					
(b) Combine lines 3 and 9—if gain, enter gain; if loss, enter zero					
(c) Enter smallest of (i) line 14(a) less line 14(b); (ii) the amount of taxable income on Form 540 or 540NR, computed without capital gains and or losses—determine this figure via a side computation; or (iii) \$1,000					
(d) Combine lines 3 and 9—if loss, enter loss; if gain, enter zero here and on line 14(e) and go to line 14(f)					
(e) Enter smallest of (i) the amount of taxable income on Form 540 or 540NR, computed without capital gains and or losses, less line 14(c)—determine this figure via a side computation; (ii) \$1,000 (\$500 if married and filing separately); (iii) if line 3 is zero or shows a gain, 50% of line 14(d); (iv) if line 9 is zero or shows a gain, amount on line 14(d); or (v) if lines 3 and 9 show losses, line 3 added to 50% of line 9					
(f) Enter here, and on line 32, Form 540 (line 33, Form 540NR), the sum of lines 14(c) and 14(e)—(Do not enter an amount greater than \$1,000)					(1,000.00)

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

See Instructions on Back



INDIVIDUAL CALIFORNIA INCOME TAX

TAXABLE YEAR
1973

for the year January 1-December 31, 1973, or other taxable year beginning _____, 1973, ending _____, 19

Case	FIRST NAME(S) AND INITIAL(S) SAMUEL & PHYLLIS	LAST NAME RUBY	Your Social Security Number [REDACTED]
Address	PRESENT HOME ADDRESS (Number and street, including apartment number, or rural route) 16250 BIRCHER ST		Spouse's Social Security Number [REDACTED]
City	CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE GRANADA HILLS CALIF	OCCUPATION S/E	Yours HW

Filing Status - Check Only One 1. <input type="checkbox"/> Single 2. <input checked="" type="checkbox"/> Married filing joint return 3. <input type="checkbox"/> Married filing separate return—Enter spouse's full name _____ 4. <input type="checkbox"/> Head of Household—Enter name of qualifying individual _____ 5. <input type="checkbox"/> Widow(er) with dependent child. Enter year spouse died 19____		Exemption Credits (If line 1 or 3 checked, enter \$25) 6. Personal Exemption: (If line 2, 4 or 5 checked, enter \$50) _____ 7. Dependents - Do not list person who qualifies you as head of household. Name (Include last name and/or address if different from yours) Relationship THOMAS - FRED ELISA Total Number 3 X \$8 8. Blind (refer to instructions) Number of blind exemptions 3 X \$8 9. Total exemption credits (add lines 6, 7 and 8) Enter here and on line 20 below 74	
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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	

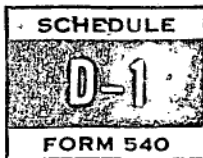
Your Tax and Credits	19. Tax—If an averaging method is used, check appropriate box <input type="checkbox"/> Schedule G, or <input type="checkbox"/> Schedule G-1	19	249
	20. Total exemption credits (from line 9, above)	20	74
	21. Tax liability (subtract line 20 from line 19—if line 20 is greater than line 19, enter zero)	21	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 Pre-payment 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 13-540, Sacramento, CA 95813	34	
	35. Amount of line 34 to be REFUNDED. (allow at least six weeks for your refund)	35	
	36. Amount of line 34 to be credited on your 1974 estimated tax	36	

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

SIGN	_____ Your signature	_____ Date	_____ Preparer's signature (other than taxpayer)	_____ Date
	_____ Address (and Zip code)			_____ Preparer's Employer — Identification (or SSA) Number



CALIFORNIA

SUPPLEMENTAL SCHEDULE OF GAINS AND LOSSES

(Sales or Exchanges Including Involuntary Conversions)

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

TAXABLE

1973

YEAR

Name as shown on Tax Return

SAMUEL L PHYLIS RUBY

Identifying number as shown on return

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.

(A) SNACK BAR

(B)

(C)

(D)

Date acquired
(mo., day, yr.)

4/70

Date sold
(mo., day, yr.)

8/13/73

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-



CALIFORNIA

INDIVIDUAL INCOME TAX RETURN



For Calendar Year 1970 or Fiscal Year Begun

1970 and Ended

1971

FIRST NAME(S) AND INITIAL(S) SAMUEL AND PHYLLIS		LAST NAME RUBY		Your social security number 240 1430		S C M B P A
PRESENT HOME ADDRESS (Number and street, or rural route) 16250 Bircher		COUNTY Los Angeles		Spouse's social security number 240 1430		
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
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. <input type="checkbox"/> Single 2. <input checked="" type="checkbox"/> Married, filing joint return 3. <input type="checkbox"/> Married, filing separate return—spouse's name: _____ 4. <input type="checkbox"/> Unmarried "head of household"—Complete Part I, page 2						

Income If joint return, include all income of both husband and wife	5. Wages, salaries, tips, etc. (before payroll deductions) if more than two employers, attach schedule Employer's name _____ Where employed (city and state) _____		5	
	6. Dividends. Enter total here (also list in Schedule B (540), Part I, if total is over \$100)		6	20 60
	7. Interest. Enter total here (also list in Schedule B (540), Part II, if total is over \$100)		7	
	8. Other income (from page 2, line 30)		8	8,284 97
	9. Total (add lines 5, 6, 7 and 8)		9	8,305 57
	10. Adjustments to income (from page 2, line 35)		10	
	11. Adjusted gross income (subtract line 10 from line 9)		11	8,305 57

Your Tax, and Credits	• If you do not itemize deductions AND line 11 is under \$10,000, find your tax in Tax Table in instructions. Enter tax on line 12. • If you itemize deductions OR line 11 is \$10,000 or more, go to Part IV on page 2 to figure tax.		12	51 00
	12. Tax from (check one): Tax Table <input type="checkbox"/> , Tax Computation (page 2, Part IV) <input checked="" type="checkbox"/> , or Schedule G (540) <input type="checkbox"/>		13	82 00
	13. Exemption credits (from page 2, line 43)		14	None
	14. Tax liability (subtract line 13 from line 12)		15	
	15. Total other credits (from page 2, line 49)		16	None
	16. Net tax liability (subtract line 15 from line 14—If \$1.00 or less, enter "zero")		17	None
	Balance Due or Refund	17. 1970 California estimated tax payment or credit from 1969 (if any). If none, enter "zero"		18
18. Balance due—If any (subtract line 17 from line 16) PAY IN FULL WITH RETURN		19		
19. Overpayment—If any (subtract line 16 from line 17) OVERPAYMENT		20		
20. Portion of line 19 you wish to apply on 1971 estimated tax		21		
21. Refund—If any (subtract line 20 from line 19) REFUND				

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

Sign here

Your signature—if filing jointly, BOTH must sign

Date

Signature of preparer other than taxpayer

Spouse's signature

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.**

Do not write in these spaces

T
P
I
T



CALIFORNIA

ITEMIZED DEDUCTIONS

Attach to Form 540

TAXABLE
1970
YEAR

Name as shown on Form 540

Samuel and Phyllis Ruby

Social Security Number

Itemized vs. Standard Deduction—You have a choice between two deduction methods. You can either itemize your deductions or take a standard deduction as explained in the 540 Instructions. On separate returns of a husband and wife,

if one spouse itemizes deductions, the other may not use the Tax Table or claim the standard deduction. If you choose to itemize your deductions, complete the appropriate items below.

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

1. One half (but not more than \$150) of insurance premiums for medical care
2. Medicine and drugs
3. Enter 1% of adjusted gross income shown on Form 540
4. Subtract line 3 from line 2 (if less than zero, enter zero)
5. Other medical and dental expenses. Include balance of insurance premiums for medical care not deducted on line 1 (attach schedule)
6. Total—(Add lines 4 and 5)
7. Enter 3% of adjusted gross income shown on Form 540
8. Subtract line 7 from line 6 (if less than zero, enter zero)
9. Total—(Add lines 1 and 8)

1			
2			
3			
4			
5			
6			
7			
8			
9		150	00

Child Adoption Expense

10. Total expenses paid or incurred—Attach itemized list
11. Enter 3% of adjusted gross income shown on Form 540
12. Subtract line 11 from line 10—See instructions for maximum limitations

10			
11			
12			

Taxes

13. Real estate
14. State and local gasoline
15. General sales
16. Auto license—Excess of registration and weight fees (see instructions)
17. Personal property
18. State disability insurance (SDI)—Employer private disability plans do not qualify
19. Other (specify)
20. Total taxes—(Add lines 13 through 19)

13			
14			
15			
16			
17			
18			
19			
20		663	26

Contributions

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

21			
22			
23			
24		280	00

Interest Expense

25. Home mortgage
26. Installment purchases
27. Other (itemize)

25			
26			
27			

28. Total—(Add lines 25, 26 and 27)

28		1,552	18
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Miscellaneous Deductions

29. For child care, alimony, union dues, casualty losses, etc.—See instructions (itemize)

29			
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30. Total miscellaneous deductions

30		100	00
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31. Total deductions—(Add lines 9, 12, 20, 24, 28 and 30). Enter total here and on Form 540, page 2, in space provided S/A.

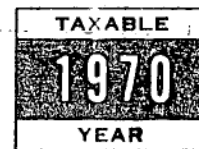
31		2,745	14
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CALIFORNIA

SALES OR EXCHANGES OF PROPERTY

Attach to Form 540 or 540NR



Name as shown on Form 540 or 540NR
 Samuel and Phyllis Ruby

Social Security Number

Part I—CAPITAL ASSETS

SHORT-TERM—ASSETS HELD NOT MORE THAN 6 MONTHS

a. Kind of property (if necessary, attach statement of descriptive details not shown below)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Depreciation allowed (or allowable) since acquisition (attach schedule)	f. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	g. Gain or loss (d plus e less f)
1.			SCHEDULE ATTACHED			(15,274.00)
2. Enter your share of net short-term gain (or loss) from partnerships and fiduciaries						
3. Enter unused short-term capital loss carryover from preceding taxable years (attach statement)						
4. Net short-term gain (or loss) from lines 1, 2 and 3						

LONG-TERM—ASSETS HELD MORE THAN 6 MONTHS

5. Enter gain (if any) from line 16, Part II						
6. Enter your share of net long-term gain (or loss) from partnerships and fiduciaries						
7. Enter unused long-term capital loss carryover from preceding taxable years (attach statement)						
8. Net long-term gain (or loss) from lines 5, 6 and 7						(15,274.00)
9. Combine the amounts shown on lines 4 and 8 and enter the net gain (or loss) here						
10. If line 9 shows a GAIN, enter 50% of line 8 or 50% of line 9, whichever is smaller. (Enter zero if there is a loss or no entry on line 8)						
11. Subtract line 10 from line 9, Enter here and on line 17, Part III						
12. If line 9 shows a LOSS, enter here and on line 17, Part III the 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 E-- SHAREHOLDERS SHARE OF INCOME AND CREDITS
(If additional space is needed, attach schedule)

(1) Name and Address of Each Shareholder	(2) Social Security Number	(3) Number of Shares
(a) <u>GEORGE MARCUS</u> <u>1301 MIAMI GARDENS DR, N. MIAMI, FLA 33162</u>	<u>[REDACTED]</u>	<u>7500</u>
(b) <u>EARL RUBY</u> <u>4380 STONEY RIVER DR, BIRMINGHAM, ALA 35202</u>	<u>[REDACTED]</u>	<u>7500</u>
(c)		
(d)		
(e)		
(f)		
(g)		
(h)		
(i)		
(j)		

(4) Amount taxable as ordinary income (schedule K, line 9, U.S. 1120-S)	(5) Distributive income from page 1 line 8, or page 2, schedule B, line 8	(6) Amount to be used by shareholder on MI-1040 (enter on page 2, schedule 1 line 29 or on page 2, schedule 2 line 37) difference between column 4 and column 5 (see instructions)
(a) \$ <u>32,036.39</u>	\$ <u>32,380.38</u>	\$ <u>32,380.38</u>
(b) <u>32,036.38</u>	<u>32,380.38</u>	<u>32,380.38</u>
(c)		
(d)		
(e)		
(f)		
(g)		
(h)		
(i)		
(j)		

SCHEDULE E-- SHAREHOLDERS SHARE OF INCOME AND CREDITS
 (If additional space is needed, attach schedule)

(1) Name and Address of Each Shareholder	(2) Social Security Number	(3) Number of Shares
(a) <u>GEORGE MARCUS</u> <u>1301 MIAMI GARDENS DR, N. MIAMI, FLA, 33166</u>	1-3-45	7500
(b) <u>EARL RUBY</u> <u>4380 STONEY RIVER DR, BIRMINGHAM, MICH 48010</u>	1-3-45	7500
(c)		
(d)		
(e)		
(f)		
(g)		
(h)		
(i)		
(j)		

Reference copy, JFK Collection: HSCA (RG 233)

(4) Amount taxable as ordinary income (schedule K, line 9, U.S. 1120-S)	(5) Distributive income from page 1, line 6, or page 2, schedule B, line 6	(6) Amount to be used by shareholder on MI-1040 (enter on page 2, schedule 1, line 29 or on page 2, schedule 2, line 37) difference between column 4 and column 5 (see instructions)
(a) \$ 32,036.39	\$ 32,380.38	\$ 32,380.38
(b) 32,036.38	32,380.38	32,380.38
(c)		
(d)		
(e)		
(f)		
(g)		
(h)		
(i)		
(j)		

SCHEDULE F - SHAREHOLDERS SHARE OF INCOME AND CREDITS
(If additional space is needed, attach schedule)

(1) Name and Address of Each Shareholder	(2) Social Security Number	(3) Number of Shares	(4) Amount taxable as ordinary income (schedule K, total of lines 4 and 8, U.S. 1120-S)
(a) EARL RUBY 1300 STONY RIVER DR. BIRM. MI.	[REDACTED]	7500	46,840.04
(b) ESTATE OF GEORGE MARCUS 60 N. WASHINGTON #1150 CHICAGO, ILL. 60602		7500	46,840.05
(c)			
(d)			
(e)			
(f)			
(g)			
(h)			
(i)			
(j)			

(5) Distributive Income from page 1, line 5, or page 2, schedule B, line 6	(6) Amount to be used by share- holder on MI-1040 (enter on page 2, schedule 1, line 34 or on page 2, schedule 2, line 43) difference between column 4 and column 5 (See instructions)	(7) Enter here and on form MI-1040, page 1, line 22 each shareholder's pro- portionate share of per- sonal property taxes paid on inventories or the credit for franchise fees paid. (See instructions)	(8) Enter here and on form MI-1040, each shareholder's proportionate share of Single business tax paid. (See instructions)
(a) 46,840.04			
(b) 46,840.05			
(c)			
(d)			
(e)			
(f)			
(g)			
(h)			
(i)			
(j)			

Reference copy, JFK Collection: HSCA (RG 233)

SCHEDULE F - SHAREHOLDERS SHARE OF INCOME AND CREDITS
(If additional space is needed, attach schedule)

(1) Name and Address of Each Shareholder	(2) Social Security Number	(3) Number of Shares	(4) Amount taxable as ordinary income (schedule K, total of lines 4 and 8, U.S. 1120-S)
(a) EARL RUBY 4380 STONEY RIVER BIRM. MI	446 05 2123	500	19,730.16
(b) ESTATE OF GEORGE MARCUS 61 W. WASHINGTON - ILEO 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
INDIVIDUAL RETURN — **NONRESIDENT**

1976

or other taxable year beginning 1976, ending 19

PLEASE
PRINT
OR
TYPE

First Name and Initial Last Name
Earl R. and Marge Ruby

(If joint return of husband and wife, use first names and middle initials of both)

Home Address (Number and Street or Rural Route)

18135 Livernois

City, Town or Post Office

Detroit,

State

Michigan

Postal Zip Code

48221

Your Social Security Number

XXXXXXXXXX

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

1. YOURSELF

Regular

☒

65 or over

☐

Blind

☐

Enter
number of
exemptions
checked

SPOUSE

☒

☐

☐

2. Enter first names of each of your DEPENDENT CHILDREN who lived with you:

Enter No.

3. OTHER
DEPENDENTS

NAME
Enter figure 1 in the last column to
right for each name listed

Relationship

Months lived in
your home during
1976

4. Total exemptions from lines 1, 2 and 3; enter here and on line 15 below.

2

INCOME (If joint return, include all income of both husband and wife)

5. Enter GROSS income from employers for wages, salaries, commissions, tips, etc. — indicate (W) for wife

Employer's Name

Where employed (City and State)

COBO CLEANERS, INC. DETROIT, MICH.

COBO-RUMAR SALES, INC. DETROIT, MICH.

Total wages reported
on DW-2 or W-2

\$ 164,200.00

16,500.00

180,700.00

Detroit Income Tax
Withheld

\$ 970.00

110.00

1,080.00

WAGES, ETC., EARNED
IN DETROIT

\$ 82,100.00

8,250.00

90,350.00

6. TOTALS

7. Rental income (or loss) from tangible property in the City of Detroit — from page 2, Schedule B, line 4

8. Other income (or loss) from partnerships, etc. — from page 2, Schedule F, line 4

9. Gain (or loss) from sale or exchange of tangible property in the City of Detroit — from page 3, Schedule E, line 10

10. Net profit (or loss) from business — from page 3, Schedule C, line 8

11. Income (or loss) — TRUSTS AND ESTATES ONLY — from page 4, Schedule G, line 7 (see instructions for exemption to enter on line 15)

12. Total (add lines 6 through 11 of last column)

13. Less: Deductions from page 2, Schedule M, line 5 (if none, enter zero)

14. Total (line 12 less line 13)

15. Less Amount for Exemptions: Enter number of exemptions from line 4 above 2 and multiply by \$600

16. TOTAL INCOME SUBJECT TO TAX

17. CITY OF DETROIT TAX: Multiply line 16 by .005 (½%)

PAYMENTS AND CREDITS

18. a. Tax withheld by employer — from line 6 above — ATTACH Forms DW-2 or W-2

b. Payments and credits on 1976 Declaration of Estimated Detroit Income Tax

c. Other Credits — explain in attached statement (See Instructions)

19. TOTAL — Add Lines 18a, b, and c

TAX DUE OR REFUND

20. If your payments (line 19) are larger than your tax (line 17), enter amount of OVERPAYMENT

21. Check box if you wish overpayment on line 20 to be: (A) ☐ Credited on 1977 Estimated Tax or (B) ☒ Refunded.

22. If your tax (line 17) is larger than your payments (line 19) enter amount of BALANCE DUE Pay in full with this return

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

SIGN HERE

(Taxpayer's signature and date)

(Signature of preparer other than taxpayer)

(Date)

SIGN HERE

(Spouse's signature and date) (If joint return, BOTH HUSBAND AND WIFE MUST SIGN)

GORDON L. HOLLANDER, P.C.

CERTIFIED PUBLIC ACCOUNTANT

Schedule of Partners or Shareholders— Partnership, Subchapter S Corp., Professional Corp.

See instructions on reverse side

1976 ☐[illegible]

Calendar Year 19 76
OR FISCAL YEAR
Beginning 19
Ending 19

THIS NUMBER WHEN SUBMITTING PAYMENT, OR IN CORRESPONDENCE

FOR OFFICE USE ONLY

☒ INDIVIDUAL (Check)
☐ FIDUCIARY (One)

RUBY EARL & MARGIE
18135 LIVERNOIS AVE
DETROIT MI

48221

6 9 8 8 5 5

Husband's Social Security No.

Wife's Social Security No.

Employer Identification No.

Mo. Day Yr.
09 30 76

Retroactive Date

Intangible Account Number
698855

Type County
007 82

City K C
1

File Date
76 12

If this return is for an Estate, give Probate.

File No. County Date of Death

POSTED:

AUDITED:

Computation of Tax Due

LINE NO.	AMOUNT	TAX
1. Accounts and Notes Receivable (non-income producing only)		1.
2. Less Accounts and Notes Payable		2.
3. Balance Taxable @ 1/10th of 1%		3.
4. Accounts and Notes Receivable (income producing only)		4.
5. Less Accounts and Notes Payable (use only that portion, if any, not used in Line 2)		5.
6. Balance Taxable		6.
7. Income applicable to balance		7.
8. Tax @ 3 1/2% of Income (Line 7) or 1/10th of 1% of Balance (Line 6), whichever is greater.		8.
9. Stocks and Bonds - - - - - Schedule A, Column 9.		9. 2,376.23
10. Mortgages and Land Contracts - - - - - Schedule B, Column 8.		10.
11. Annuities - - - - - Schedule C, Column 9.		11.
12. Beneficiary Return (attach copy hereto)		12.
13. TOTAL		13. 2,376.23
14. Less Statutory deduction (\$175.00 or \$350.00 by husbands and wives filing joint return)		14. 350.00
15. BALANCE DUE		15. 2,026.23
16. Cash on Hand or in Transit as of retroactive date (include cash in safety deposit boxes)		16.
17. Bank Deposits in Banks Located Outside of Michigan {or Withdrawn from Mich. Banks or Ass'ns. after RETROACTIVE DATE.}		17.
18. Savings in Building and Loan Ass'ns. Located Outside of Michigan		18.
19. TOTAL		19.
20. TAX @ 20c per \$1000.00 of Line 19		20.
21. TOTAL TAX DUE (Line 15 plus Line 20)		21. 2,026.23
22. Less Advance Payment of Tax		22.
23. TOTAL TAX DUE		23. 2,026.23
24. Penalties & Interest: Penalty % S ; Interest % Months, S		24.
25. TOTAL AMOUNT DUE WITH THIS RETURN (Due on or before April 30) Or Four Months after End of Authorized Fiscal Year		25. 2,026.23

Make Remittance Payable To: 'STATE OF MICHIGAN' Write your Intangible Account No. on your check.
Mail To: MICHIGAN DEPARTMENT OF TREASURY, TREASURY BUILDING, LANSING, MICHIGAN 48922

Business or Profession of Taxpayer: SALES	Amount Single Business Tax Paid:	Single Business Tax Account No.:	Telephone Number: 863.0400
Year of Last Return Filed: 1975	Address of Last Return: SAME		
Check which Method your return is Computed by. <input checked="" type="checkbox"/> RETROACTIVE DATE <input type="checkbox"/> MONTHLY AVERAGE		NOTE: If this return is from a Trustee, attach a list of Names and Addresses of Beneficiaries and Date of Creation of Trust.	

I declare under the penalties imposed by Act No. 301 P.A. of 1939, as Amended, that this return, including any accompanying schedules and statements has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

Prepared By:

GORDON L. HOLLANDER, P.C.
CERTIFIED PUBLIC ACCOUNTANT

Signature

Signature

Title: (State whether Individual, Owner, Executor, Administrator, Trustee, etc.)

MICHIGAN INDIVIDUAL INCOME TAX RETURN

for 1975, or taxable year beginning _____, 1975, ending _____, 19 _____

First name and initial (if joint return, use first names and initials of both) Earl R. and Marge		Last name Ruby	Your social security number [REDACTED]
Home address (number and street or rural route) 18135 Livernois		City, town or post office, and State Detroit, Michigan	ZIP code 48221
Residency Status during tax year: <input checked="" type="checkbox"/> Resident <input type="checkbox"/> Non-resident <input type="checkbox"/> Part-year resident, from _____ to _____		Your occupation Sales	
		Spouse's social security no. _____	
		Spouse's occupation _____	

1. Filing Status: A <input type="checkbox"/> Single B <input checked="" type="checkbox"/> Married, filing jointly C <input type="checkbox"/> Married, filing separately (see instructions, page 2)	1. Exemptions: (a) Enter here the number of exemptions claimed on your federal income tax return 4 (b) Special exemption for paraplegics & quadriplegics. [See Instructions] 4 (c) TOTAL EXEMPTIONS, add lines 1(a) and 1(b) 8
--	---

2. STATE CAMPAIGN FUND Do you wish to designate \$2.00 of your taxes for this fund? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO If joint return, does your spouse wish to designate \$2.00? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	NOTE: If you check the 'YES' boxes it will not increase your tax or reduce your refund.
--	--

3. Adjusted gross income as defined in the Internal Revenue Code and which should be reported on Federal Form 1040, line 15, or 1040 A, line 12 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. 2009
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.		2009
15. Income tax, subtract line 14 from line 10 (if line 14 is greater than line 10, enter 'NONE')	15.		7,497 89
16. Credits from any MI-1040 CR form. (see page 9 of instructions)	16.		

Do not complete lines 17 thru 21 if you have claimed a credit on line 16.

17. Household income from line 56	17.	
18. Enter 1975 homestead property tax or amount from line 59	18.	
19. Tax not eligible for credit, enter 3.5% (.035) of line 17	19.	
20. Subtract line 19 from line 18, if line 19 is greater, enter 'NONE'	20.	
21. Property tax credit, 60% (.60) of line 20, (\$500.00 maximum)	21.	
22. Personal property tax paid on inventory. <input checked="" type="checkbox"/> X 39% (.39)	22.	

PAYMENTS		
23. Michigan tax withheld (attach State copy of W-2)	23.	2,157 50
24. Michigan estimated tax payments	24.	4,000 00
25. 1974 overpayment credited to 1975	25.	
26. Add lines 16, 22, 23, 24, and 25, or lines 21, 22, 23, 24, and 25	26.	6,157 50
27. If line 26 is less than line 15, enter BALANCE OF TAX DUE HERE	27.	1,340 39
28. If line 26 is greater than line 15, enter AMOUNT OVERPAID	28.	
29. Amount of line 28 to be REFUNDED TO YOU	29.	
30. Amount of line 28 to be credited to 1976 estimated tax	30.	

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.

NOTE: If all of overpayment (line 28) is to be refunded (line 29), make no entry on line 30.

Sign Here Your signature _____ Date _____	Signature of preparer other than taxpayer GORDON L. HOLLANDER, P.C. CERTIFIED PUBLIC ACCOUNTANT 10075 WEST TEN MILE ROAD
---	--

1. Your estimate of 1976 income tax

2. Exemptions (number of allowable exemptions times \$1,500.00)

3. Subtract line 2 from line 1. (This is your estimated taxable income)

4. Estimated tax (line 3 times .046 or 4.6%)

5. LESS: Total estimated tax credit for Michigan City income taxes, personal property tax on inventories,
Michigan homestead property taxes and contributions to Michigan colleges and universities

6. Subtract line 5 from line 4. Enter here and on line 1 below



MICHIGAN DECLARATION OF ESTIMATED INCOME TAX FOR INDIVIDUALS- 1976

FORM
MI-1040-ES

For calendar year 1976 or fiscal year ending _____, 19____ STATE OF MICHIGAN
Department of Treasury

Please print or type	First name and initial (if joint declaration, use names and initials of both)	Last name	Your social security number
	Address (number and street)		Spouse's social security number
	City, State, and ZIP code		

1. Your estimate of 1976 income tax

2. Estimated income tax withheld and to be withheld during entire year of 1976

3. ESTIMATED TAX (line 1 less line 2). (If less than \$100, no declaration is required)

4. COMPUTATION OF INSTALLMENT. Check proper box below and enter amount indicated.

If this declaration is due to be filed on: ☐ April 15, 1976, enter 1/4 of line 3; ☐ September 15, 1976, enter 1/2 of line 3
☐ June 15, 1976, enter 1/3 of line 3; ☐ Jan. 15, 1977, enter amount on line 3

5. If you had an overpayment on your 1975 income tax return which you elected to have applied as a credit against your 1976 estimated tax, enter the amount here

6. To apply entire overpayment credit to this installment and any excess to the next, enter here the amount on line 5. To spread credit evenly to each installment, divide it by number of installments and enter results here

7. Amount to be paid with this declaration at time of filing (line 4 less line 6)

8. Note: The payment of the estimated tax (line 3 less any 1975 overpayment credit) with this return eliminates the filing of quarterly estimates. Enter lump sum payment here

I have examined this declaration and to the best of my knowledge it is correct.

Signature(s) _____ Date _____, 19____

If joint estimate, both husband and wife must sign



MICHIGAN DECLARATION OF ESTIMATED INCOME TAX FOR INDIVIDUALS- 1976

FORM
MI-1040-ES

For calendar year 1976 or fiscal year ending _____, 19____ STATE OF MICHIGAN
Department of Treasury

Please print or type	First name and initial (if joint declaration, use names and initials of both)	Last name	Your social security number
	Address (number and street)		Spouse's social security number
	City, State, and ZIP code		

1. Your estimate of 1976 income tax

2. Estimated income tax withheld and to be withheld during entire year of 1976

3. ESTIMATED TAX (line 1 less line 2). (If less than \$100, no declaration is required)

4. COMPUTATION OF INSTALLMENT. Check proper box below and enter amount indicated.

If this declaration is due to be filed on: ☒ April 15, 1976, enter 1/4 of line 3; ☐ September 15, 1976, enter 1/2 of line 3
☐ June 15, 1976, enter 1/3 of line 3; ☐ Jan. 15, 1977, enter amount on line 3

5. If you had an overpayment on your 1975 income tax return which you elected to have applied as a credit against your 1976 estimated tax, enter the amount here

6. To apply entire overpayment credit to this installment and any excess to the next, enter here the amount on line 5. To spread credit evenly to each installment, divide it by number of installments and enter results here

7. Amount to be paid with this declaration at time of filing (line 4 less line 6)

8. Note: The payment of the estimated tax (line 3 less any 1975 overpayment credit) with this return eliminates the filing of quarterly estimates. Enter lump sum payment here

I have examined this declaration and to the best of my knowledge it is correct.

Date

19____

D-1040 (NR)
CITY OF
DETROIT

CITY OF DETROIT INCOME TAX
INDIVIDUAL RETURN — **NONRESIDENT**

1975

or other taxable year beginning 1975, ending 19

PLEASE
PRINT
OR
TYPE

First Name and Initial Last Name
Earl R. and Marge Ruby
(If joint return of husband and wife, use first names and middle initials of both)
Home Address (Number and Street or Rural Route)
18135 Livernois
City, Town or Post Office State Postal Zip Code
Detroit, Michigan 48221

Your Social Security Number

Your Occupation
Sales

Spouse's Social Security Number

Spouse's Occupation

EXTENSION NUMBER

If you are an EMPLOYER
enter your Federal EMPLOYMENT
Identification No. here:

IP FP APP.
OA.

- A. If married, is spouse filing a separate return? ☐ YES ☒ NO. If yes, enter spouse's first name.....
- B. Enter the name and address used on your return for 1974 (If the same as above write "Same". If different, indicate date moved.) If none filed, give reason. **Same**

Auditor

SCHEDULE A — EXEMPTIONS

1. YOURSELF

Regular

65 or over

Blind

Enter
number of
exemptions
checked

SPOUSE

2. Enter first names of each of your DEPENDENT CHILDREN who lived with you:
Denise, Joyce

Enter No.

3. OTHER DEPENDENTS	NAME	Relationship	Months lived in your home during 1975
	Enter figure 1 in the last column to right for each name listed		

4. Total exemptions from lines 1, 2 and 3; enter here and on line 15 below. **4**

INCOME (If joint return, include all income of both husband and wife)

5. Enter GROSS income from employers for wages, salaries, commissions, tips, etc. — indicate (W) for wife

Employer's Name	Where employed (City and State)	Total wages reported on DW-2 or W-2	Detroit Income Tax Withheld	WAGES, ETC. EARNED IN DETROIT
COBO CLEANERS, INC.	DET. MICH.	\$ 70,000.00	\$ 229.00	\$ 35,000.00
		16,500.00	110.00	8,250.00
		86,500.00	339.00	43,250.00

6. TOTALS **396.13**
7. Rental income (or loss) from tangible property in the City of Detroit — from page 2, Schedule B, line 4 **2,508.00**
8. Other income (or loss) from partnerships, etc. — from page 2, Schedule F, line 4
9. Gain (or loss) from sale or exchange of tangible property in the City of Detroit — from page 3, Schedule E, line 10
10. Net profit (or loss) from business — from page 3, Schedule C, line 8
11. Income (or loss) — TRUSTS AND ESTATES ONLY — from page 4, Schedule G, line 7 (see instructions for exemption to enter on line 15)
12. Total (add lines 6 through 11 of last column) **46,154.13**
13. Less: Deductions from page 2, Schedule M, line 5 (if none, enter zero)
14. Total (line 12 less line 13) **46,154.13**
15. Less Amount for Exemptions: Enter number of exemptions from line 4 above **4** and multiply by \$600 **\$ 2,400.00**
16. TOTAL INCOME SUBJECT TO TAX **43,754.13**
17. CITY OF DETROIT TAX: Multiply line 16 by .005 (1/2%) **\$ 218.77**

PAYMENTS AND CREDITS

18. a. Tax withheld by employer — from line 6 above — ATTACH Forms DW-2 or W-2 **\$ 339.00**
- b. Payments and credits on 1975 Declaration of Estimated Detroit Income Tax
- c. Other Credits — explain in attached statement (See Instructions)
19. TOTAL — Add Lines 18a, b, and c **\$ 339.00**

TAX DUE OR REFUND

20. If your payments (line 19) are larger than your tax (line 17), enter amount of **OVERPAYMENT** **\$ 120.23**
21. Check box if you wish overpayment on line 20 to be: (A) ☐ Credited on 1976 Estimated Tax or (B) ☒ Refunded.
22. If your tax (line 17) is larger than your payments (line 19) enter amount of **BALANCE DUE** Pay in full with this return **\$**
- Make check payable to: "TREASURER, CITY OF DETROIT." A balance due of less than one dollar (\$1.00) need not be paid.

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

SIGN
HERE

SIGN HERE (Taxpayer's signature and date)

(Signature of preparer other than taxpayer)

(Date)

GORDON L. HOLLANDER, P.C.

SIGN HERE (If joint return, BOTH HUSBAND AND WIFE MUST SIGN) CERTIFIED PUBLIC ACCOUNTANT

REVENUE DIVISION
INTANGIBLES TAX RETURN

THIS NUMBER WHEN SUBMITTING PAYMENT, OR IN CORRESPONDENCE

Calendar Year 19

OR FISCAL YEAR

Beginning 19

Ending 19

Individual ☐
 Partnership ☐
 Michigan Corporation ☐
 Foreign Corporation ☐
 Fiduciary ☐

Check
 One

RUBY EARL & MARGIE
 18135 LIVERNOIS AVE
 DETROIT MI

48221

6 9 8 8 5 5

POSTED FILED
 IF THIS RETURN IS FOR ESTATE GIVE PROB

County
 File No.
 Date of Death

MONTH	DAY	YEAR	RETROACTIVE DATE	ACCOUNT NO.	TYPE	COUNTY	CITY	K	C	FILE DATE
11	30	75		698855	007	82		1		75 12

Computation of Tax Due

Line No.	AMOUNT	Line No.	TA
1. Accounts and Notes Receivable (non-income producing only)		1.	
2. Less Accounts and Notes Payable		2.	
3. Balance Taxable @ 1/10th of 1%		3.	
4. Accounts and Notes Receivable (income producing only)		4.	
5. Less Accounts and Notes Payable (use only that portion, if any, not used in Line 2)		5.	
6. Balance Taxable		6.	
7. Income applicable to balance		7.	
8. Tax @ 3 1/2% of Income (Line 7) or 1/10 of 1% of Balance (Line 6), whichever is greater		8.	
9. Stocks and Bonds - - - - - Schedule A, Column 9.		9.	2952 87
10. Mortgages and Land Contracts - - - - - Schedule B, Column 8.		10.	
11. Annuities - - - - - Schedule C, Column 9.		11.	
12. Beneficiary Return (attach copy hereto)		12.	
13. TOTAL		13.	2952 87
14. Less Statutory deduction (\$175.00 or \$350.00 by husbands and wives filing joint return)		14.	350 00
15. BALANCE DUE		15.	2602 87
16. Cash on Hand or in Transit as of retroactive date (include cash in safety deposit boxes)		16.	
17. Bank Deposits in Banks Located Outside of Michigan		17.	
18. Savings in Building and Loan Ass'ns. Located Outside of Michigan		18.	
19. TOTAL		19.	
20. TAX @ 40% per \$1000.00 of Line 19.		20.	
21. TOTAL TAX DUE (Line 15 plus Line 20)		21.	2602 87
22. Less Advance Payment of Tax		22.	
23. TOTAL TAX DUE		23.	2602 87
24. Penalties & Interest; Penalty % \$; Interest % Months \$		24.	
25. TOTAL AMOUNT DUE		25.	2602 87

MAKE REMITTANCE PAYABLE TO STATE OF MICHIGAN

Please forward Remittance for Amount Shown Here on or before April 30.

To: MICHIGAN DEPARTMENT OF TREASURY, LANSING, MICH. 48922

(or four months after end of authorized fiscal year)

IMPORTANT—Be Sure to Answer the following Question When Applicable.

- Business or Profession of Taxpayer SALES Phone No. 863-0400
- Give year of last return filed. 1974 Address of Last Return SAME
- Check here if return is computed on a Retroactive Date Method ☒ or Monthly Average Method ☐
- If taxpayer is a corporation give State and Date of Incorporation _____ Federal Employers Identification Number _____
- If this is the return of a Trustee attach list of names and addresses of beneficiaries and date of creation of trust.
- If this is a Business Return a copy of the Balance Sheet as of the close of the Tax Year must be attached.

I declare under the penalties imposed by Act No. 301 P. A. of 1939, as Amended, that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

Social Security Number _____

Signed _____

Signed _____

Return Prepared by

GORDON L. HOLLANDER, P.C.

CERTIFIED PUBLIC ACCOUNTANT

SCHEDULE F - SHAREHOLDERS SHARE OF INCOME AND CREDITS
(if additional space is needed, attach schedule)

(1) Name and Address of Each Shareholder	(2) Social Security Number	(3) Number of Shares	(4) Amount taxable as ordinary income (schedule K, total of lines 4 and 8, U.S. 1120-S)
(a) EARL RUBY 1350 STONY RIVER DR. BIRMINGHAM, AL 35202	██████████	7500	46,840.04
(b) ESTATE OF GEORGE MARCUS 60 W. WASHINGTON #1150 CHICAGO, ILL. 60602	L. 60602	7500	46,840.05
(c)			
(d)			
(e)			
(f)			
(g)			
(h)			
(i)			
(j)			

(5) Distributive Income from page 1, line 5, or page 2, schedule B, line 6	(6) Amount to be used by share- holder on MI-1040 (enter on page 2, schedule 1, line 34 or on page 2, schedule 2, line 43) difference between column 4 and column 5 (See instructions)	(7) Enter here and on form MI-1040, page 1, line 22 each shareholder's pro- portionate share of per- sonal property taxes paid on inventories or the credit for franchise fees paid. (See instructions)	(8) Enter here and on form MI-1040, each shareholder's proportionate share of Single business tax paid. (See instructions)
(a) 46,840.04			
(b) 46,840.05			
(c)			
(d)			
(e)			
(f)			
(g)			
(h)			
(i)			
(j)			

Reference copy, JFK Collection: ESEA (RG 233)

MICHIGAN INDIVIDUAL INCOME TAX RETURN

for 1975, or taxable year beginning _____, 1975, ending _____, 19____

First name and initial (if joint return, use first names and initials of both) Earl R. and Marge		Last name Ruby	Your social security number 78 036 18
Home address (number and street or rural route) 18135 Livernois		City, town or post office, and State Detroit, Michigan	ZIP code 48221
Residency Status during tax year: <input checked="" type="checkbox"/> Resident <input type="checkbox"/> Non-resident <input type="checkbox"/> Part-year resident, from _____ to _____		Your occupation Sales	
Filing Status: A <input type="checkbox"/> Single B <input checked="" type="checkbox"/> Married, filing jointly C <input type="checkbox"/> Married, filing separately (see instructions, page 2)		Spouse's social security no. _____ Spouse's occupation _____	
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] _____ 4 (c) TOTAL EXEMPTIONS, add lines 1(a) and 1(b) _____ 4	

2. **STATE CAMPAIGN FUND** Do you wish to designate \$2.00 of your taxes for this fund? ☐ YES ☒ NO
If joint return, does your spouse wish to designate \$2.00? ☐ YES ☒ NO

NOTE: If you check the 'YES' boxes it will not increase your tax or reduce your refund.

3. Adjusted gross income as defined in the Internal Revenue Code and which should be reported on Federal Form 1040, line 15, or 1040 A, line 12	178,036.18
4. Additions to adjusted gross income, (from page 2, line 35)	178,036.18
5. Total, add lines 3 and 4	178,036.18
6. Subtractions from adjusted gross income, (from page 2, line 44)	6,000.00
7. Subtract line 6 from line 5	172,036.18
8. Residents multiply exemptions claimed on line 1 by \$1,500.00 (part-year and nonresident allowance from line 48)	6,000.00
9. Income subject to tax (subtract line 8 from line 7)	172,036.18
10. Tax: multiply line 9 by 4.37% (.0437)	7,517.98

CREDITS (See instructions - pages 7-10)		AMOUNT PAID	CREDIT
11. Income tax paid to Michigan cities	100.89	11a.	20.09
12. Contributions to Michigan colleges & universities (attach receipts)		12a.	
13. Income tax paid to another state (attach copy of return)		13a.	
14. Total credits (add lines 11a, 12a, and 13a), enter total here			20.09
15. Income tax, subtract line 14 from line 10 (if line 14 is greater than line 10, enter 'NONE')			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 X 39% (.39)		22	

PAYMENTS		
23. Michigan tax withheld (attach State copy of W-2)	2,157.50	23
24. Michigan estimated tax payments	4,000.00	24
25. 1974 overpayment credited to 1975		25
26. Add lines 16, 22, 23, 24, and 25, or lines 21, 22, 23, 24, and 25	6,157.50	26
27. If line 26 is less than line 15, enter BALANCE OF TAX DUE HERE	1,340.39	27
28. If line 26 is greater than line 15, enter AMOUNT OVERPAID		28
29. Amount of line 28 to be REFUNDED TO YOU		29
30. Amount of line 28 to be credited to 1976 estimated tax		30

NOTE: If all of overpayment (line 28) is to be refunded (line 29), make no entry on line 30.

This return is due April 15, 1976 or on the 15th day of the fourth month after the close of your tax year.
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than the taxpayer, his declaration is based on all information of which he has any knowledge.

Sign Here **GORDON L. HOLLANDER, P.C.** Date _____
CERTIFIED PUBLIC ACCOUNTANT
19675 WEST TEN MILE ROAD
19675 WEST TEN MILE ROAD, Drawer H, Lansing 48904

Reference copy, JFK Collection: HSCA (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
(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
MI
Postal Zip Code
48221

Last Name
Ruby

Your Social Security Number
1-2-3-4-5-6-7-8-9-0

Your Occupation
Sales

Spouse's Social Security Number

Spouse's Occupation

EXTENSION NUMBER

If you are an EMPLOYER
enter your Federal EMPLOYER
Identification No. here:

IP

FP

APP.
OA.

A. If married, is spouse filing a separate return? ☐ YES ☒ NO. If yes, enter spouse's first name

B. Enter the name and address used on your return for 1974 (If the same as above write "Same". If different, indicate date moved.) If none filed, give reason.
Same

Auditor

SCHEDULE A — EXEMPTIONS

1. YOURSELF
SPOUSE

Regular

65 or over

Blind

Enter
number of
exemptions
checked

2. Enter first names of each of your DEPENDENT CHILDREN who lived with you:

Denise, Joyce

Enter No.

3. OTHER
DEPENDENTS

NAME
Enter figure 1 in the last column to
right for each name listed

Relationship

Months lived in
your home during
1975

4. Total exemptions from lines 1, 2 and 3; enter here and on line 15 below.

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)

COBO CLEANERS, INC. DET. MICH.

Total wages reported
on DW-2 or W-2

\$ 70,000.00

Detroit Income Tax
Withheld

\$ 229.00

WAGES, ETC. EARNED
IN DETROIT

\$ 35,000.00

16,500.00

110.00

8,250.00

86,500.00

339.00

43,250.00

6. TOTALS

7. Rental income (or loss) from tangible property in the City of Detroit — from page 2, Schedule B, line 4

8. Other income (or loss) from partnerships, etc. — from page 2, Schedule F, line 4

9. Gain (or loss) from sale or exchange of tangible property in the City of Detroit — from page 3, Schedule E, line 10

10. Net profit (or loss) from business — from page 3, Schedule C, line 8

11. Income (or loss) — TRUSTS AND ESTATES ONLY — from page 4, Schedule G, line 7 (see instructions for exemption to enter on line 15)

12. Total (add lines 6 through 11 of last column)

13. Less: Deductions from page 2, Schedule M, line 5 (if none, enter zero)

14. Total (line 12 less line 13)

15. Less Amount for Exemptions: Enter number of exemptions from line 4 above **4** and multiply by \$600

16. TOTAL INCOME SUBJECT TO TAX

17. CITY OF DETROIT TAX: Multiply line 16 by .005 (1/2%)

339.00

PAYMENTS AND CREDITS

18. a. Tax withheld by employer — from line 6 above — ATTACH Forms DW-2 or W-2

b. Payments and credits on 1975 Declaration of Estimated Detroit Income Tax

c. Other Credits — explain in attached statement (See Instructions)

19. TOTAL — Add Lines 13a, 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**

21. Check box if you wish overpayment on line 20 to be: (A) ☐ Credited on 1976 Estimated Tax or (B) ☒ Refunded.

22. If your tax (line 17) is larger than your payments (line 19) enter amount of **BALANCE DUE** Pay in full with this return

Make check payable to: "TREASURER, CITY OF DETROIT." A balance due of less than one dollar (\$1.00) need not be paid.

120.23

SIGN
HERE

SIGN HERE

(Taxpayer's signature and date)

(Signature of preparer other than taxpayer)

(Date)

SIGN HERE

(Spouse's signature and date) (If joint return, BOTH HUSBAND AND WIFE MUST SIGN)

GORDON L. HOLLANDER, P.C.

CERTIFIED PUBLIC ACCOUNTANT

1. Estimated tax reported in 1976

2. Exemptions (number of allowable exemptions times \$1,500.00)
3. Subtract line 2 from line 1. (This is your estimated taxable income)
4. Estimated tax (line 3 times .046 or 4.6%)
5. LESS: Total estimated tax credit for Michigan City income taxes, personal property tax on inventories,
Michigan homestead property taxes and contributions to Michigan colleges and universities
6. Subtract line 5 from line 4. Enter here and on line 1 below



MICHIGAN DECLARATION OF ESTIMATED INCOME TAX FOR INDIVIDUALS- 1976

FORM
MI-1040-ES

For calendar year 1976 or fiscal year ending _____, 19____ STATE OF MICHIGAN
Department of Treasury

Please print or type	First name and initial (if joint declaration, use names and initials of both)	Last name	Your social security number
	Address (number and street)		Spouse's social security number
	City, State, and ZIP code		

1. Your estimate of 1976 income tax
2. Estimated income tax withheld and to be withheld during entire year of 1976
3. ESTIMATED TAX (line 1 less line 2). (If less than \$100, no declaration is required)
4. COMPUTATION OF INSTALLMENT. Check proper box below and enter amount indicated.
- If this declaration is due to be filed on: ☐ April 15, 1976, enter 1/4 of line 3; ☐ September 15, 1976, enter 1/2 of line 3
☐ June 15, 1976, enter 1/3 of line 3; ☐ Jan. 15, 1977, enter amount on line 3
5. If you had an overpayment on your 1975 income tax return which you elected to have applied as a credit against your 1976 estimated tax, enter the amount here
6. To apply entire overpayment credit to this installment and any excess to the next, enter here the amount on line 5. To spread credit evenly to each installment, divide it by number of installments and enter results here
7. Amount to be paid with this declaration at time of filing (line 4 less line 6)
8. Note: The payment of the estimated tax (line 3 less any 1975 overpayment credit) with this return eliminates the filing of quarterly estimates. Enter lump sum payment here

I have examined this declaration and to the best of my knowledge it is correct.

Signature(s) Date 19.....

If joint estimate, both husband and wife must sign



MICHIGAN DECLARATION OF ESTIMATED INCOME TAX FOR INDIVIDUALS- 1976

FORM
MI-1040-ES

For calendar year 1976 or fiscal year ending _____, 19____ STATE OF MICHIGAN
Department of Treasury

Please print or type	First name and initial (if joint declaration, use names and initials of both)	Last name	Your social security number
	Address (number and street)		Spouse's social security number
	City, State, and ZIP code		

1. Your estimate of 1976 income tax 5,600.00
2. Estimated income tax withheld and to be withheld during entire year of 1976
3. ESTIMATED TAX (line 1 less line 2). (If less than \$100, no declaration is required) 5,600.00
4. COMPUTATION OF INSTALLMENT. Check proper box below and enter amount indicated.
- If this declaration is due to be filed on: ☒ April 15, 1976, enter 1/4 of line 3; ☐ September 15, 1976, enter 1/2 of line 3
☐ June 15, 1976, enter 1/3 of line 3; ☐ Jan. 15, 1977, enter amount on line 3
5. If you had an overpayment on your 1975 income tax return which you elected to have applied as a credit against your 1976 estimated tax, enter the amount here
6. To apply entire overpayment credit to this installment and any excess to the next, enter here the amount on line 5. To spread credit evenly to each installment, divide it by number of installments and enter results here
7. Amount to be paid with this declaration at time of filing (line 4 less line 6) 1,400.00
8. Note: The payment of the estimated tax (line 3 less any 1975 overpayment credit) with this return eliminates the filing of quarterly estimates. Enter lump sum payment here

I have examined this declaration and to the best of my knowledge it is correct.

Signature(s) Date 19.....

Revenue Division
INTANGIBLES TAX RETURN

THIS NUMBER WHEN SUBMITTING PAYMENT, OR IN CORRESPONDENCE

Calendar Year 19

OR FISCAL YEAR

Beginning 19

Ending 19

Individual ☐
Partnership ☐
Michigan Corporation ☐
Foreign Corporation ☐
Fiduciary ☐

RUBY EARL & MARGIE
18135 LIVERNOIS AVE
DETROIT MI

48221

6 9 8 8 5 5

POSTED FILED
IF THIS RETURN IS FOR ESTATE GIVE PROBATE

County
File No.
Date of Death

MONTH DAY YEAR
11 30 75
RETROACTIVE DATE ACCOUNT NO. TYPE COUNTY CITY K C FILE DATE

Line No. Computation of Tax Due

Line No.	AMOUNT	TA
1. Accounts and Notes Receivable (non-income producing only)		
2. Less Accounts and Notes Payable		
3. Balance Taxable @ 1/10th of 1%		
4. Accounts and Notes Receivable (income producing only)		
5. Less Accounts and Notes Payable (use only that portion, if any, not used in Line 2)		
6. Balance Taxable		
7. Income applicable to balance		
8. Tax @ 3 1/2% of Income (Line 7) or 1/10 of 1% of Balance (Line 6), whichever is greater		
9. Stocks and Bonds - Schedule A, Column 9		
10. Mortgages and Land Contracts - Schedule B, Column 8		
11. Annuities - Schedule C, Column 9		
12. Beneficiary Return (attach copy hereto)		
13. TOTAL		
14. Less Statutory deduction (\$175.00 or \$350.00 by husbands and wives filing joint return)		
15. BALANCE DUE		
16. Cash on Hand or in Transit as of retroactive date (include cash in safety deposit boxes)		
17. Bank Deposits in Banks Located Outside of Michigan		
18. Savings in Building and Loan Ass'ns. Located Outside of Michigan		
19. TOTAL		
20. TAX @ 40¢ per \$1000.00 of Line 19		
21. TOTAL TAX DUE (Line 15 plus Line 20)		
22. Less Advance Payment of Tax		
23. TOTAL TAX DUE		
24. Penalties & Interest; Penalty % \$ Interest % Months \$		
25. TOTAL AMOUNT DUE		

MAKE REMITTANCE PAYABLE TO STATE OF MICHIGAN

Please forward Remittance for Amount Shown Here on or before April 30.

To: MICHIGAN DEPARTMENT OF TREASURY, LANSING, MICH. 48922 (or four months after end of authorized fiscal year)

IMPORTANT—Be Sure to Answer the following Question When Applicable.

- Business or Profession of Taxpayer SALES Phone No. 863-0400
- Give year of last return filed. 1974 Address of Last Return SAME
- Check here if return is computed on a Retroactive Date Method or Monthly Average Method
- If taxpayer is a corporation give State and Date of Incorporation Federal Employers Identification Number
- If this is the return of a Trustee attach list of names and addresses of beneficiaries and date of creation of trust.
- If this is a Business Return a copy of the Balance Sheet as of the close of the Tax Year must be attached.

I declare under the penalties imposed by Act No. 301 P. A. of 1939, as Amended, that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

Social Security Number

Signed

Signed

Title

Return Prepared by

GORDON L. HOLLANDER, P.C.

CERTIFIED PUBLIC ACCOUNTANT

19675 WEST TEN MILE ROAD

SOUTHFIELD, MICHIGAN 48075

SCHEDULE F - SHAREHOLDERS SHARE OF INCOME AND CREDITS
(if additional space is needed, attach schedule)

(1) Name and Address of Each Shareholder	(2) Social Security Number	(3) Number of Shares	(4) Amount taxable as ordinary income (schedule K, total of lines 4 and 8, U.S. 1120-S)
(a) EARL... ROBY 1130 STONY RIVER DR. BIRMINGHAM	[REDACTED]	7,500	46,840.04
(b) ESTATE OF GEORGE MARCUS 62 W. WASHINGTON #1150 CHICAGO, ILL. 60602		7,500	46,840.05
(c)			
(d)			
(e)			
(f)			
(g)			
(h)			
(i)			
(j)			

(5) Distributive Income from page 1, line 5, or page 2, schedule B, line 6	(6) Amount to be used by share- holder on MI-1040 (enter on page 2, schedule 1, line 34 or on page 2, schedule 2, line 43) difference between column 4 and column 5 (See instructions)	(7) Enter here and on form MI-1040, page 1, line 22 each shareholder's pro- portionate share of per- sonal property taxes paid on inventories or the credit for franchise fees paid. (See instructions)	(8) Enter here and on form MI-1040, each shareholder's proportionate share of Single business tax paid. (See instructions)
(a) 46,840.04			
(b) 46,840.05			
(c)			
(d)			
(e)			
(f)			
(g)			
(h)			
(i)			
(j)			

Reference copy, JFK Collection: HSCA (RG 233)

SCHEDULE F - SHAREHOLDERS SHARE OF INCOME AND CREDITS
(If additional space is needed, attach schedule)

(1) Name and Address of Each Shareholder	(2) Social Security Number	(3) Number of Shares	(4) Amount taxable as ordinary income (schedule K, total of lines 4 and 8, U.S. 1120-S)
(a) EARL RUBY 4380 STONEY RIVER BIRM. MI	[REDACTED]	500	19,730.16
(b) ESTATE OF GEORGE MARCUS 69 W. WASHINGTON - 1100 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)

C-8000K ☐

Schedule of Partners or Shareholders— Partnership, Subchapter S Corp., Professional Corp.

1976 ☐

See instructions on reverse side

1 Name: Cobo-Rumar Sales, Inc.	2 Account Number: 38-1812707
-----------------------------------	---------------------------------

PAGE: **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	

PAGE: **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	XXXXXXXXXX	100%	18,000 00	100%	00	00
	4380 Stoney River; Birm.						
			%	00	%	00	00
			%	00	%	00	00
			%	00	%	00	00
			%	00	%	00	00
			%	00	%	00	00
			%	00	%	00	00
			%	00	%	00	00
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PAGE: **NON-QUALIFIED PARTNERS OR SHAREHOLDERS. If more space is needed submit separate schedule and enter totals on line 7.**

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TOTALS (Part II and Part III)	7	00	%	00	00
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1976 二

See instructions on reverse side

1 Name: Cobo Cleaners, Inc.						2 Account Number: 38-1806433					
SUMMARY											
3 Total Number of Partners or Shareholders.....											
4 Total Number of Qualified Partners or Shareholders from Part II—enter here and on C-8000, line 60a....									4		
QUALIFIED PARTNERS OR SHAREHOLDERS											
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				
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NON-QUALIFIED PARTNERS OR SHAREHOLDERS. If more space is needed submit separate schedule and enter totals on line 7.											
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TOTALS (Part II and Part III)				7	00	%	00				

Reference copy, JFK Collection: ESCA (RG 233)

C-8000K ☐

Schedule of Partners or Shareholders— Partnership, Subchapter S Corp., Professional Corp.

1976 ☐

See instructions on reverse side

1 Name: Cobo Cleaners, Inc.	2 Account Number: 38-1806433
--------------------------------	---------------------------------

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	1

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.		100%	144,600 00	100%	00	00
			%	00	%	00	00
			%	00	%	00	00
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PART III NON-QUALIFIED PARTNERS OR SHAREHOLDERS. If more space is needed submit separate schedule and enter totals on line 7.

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7 TOTALS (Part II and Part III)	7	00	%	00	00
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Reference copy, JFK Collection: HSCA (RG 233)

C-8000K ☐

Schedule of Partners or Shareholders— Partnership, Subchapter S Corp., Professional Corp.

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.	F	PARTNER'S or SHAREHOLDER'S Share of Bus. Inc.	G	Share of SBT Paid
	Earl Ruby 4380 Stoney River; Birm.				100%		144,600 00		100%		00		00
					%		00		%		00		00
					%		00		%		00		00
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					%		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
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TOTALS (Part II and Part III)	7	00	%	00	00
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Reference copy, JFK Collection: ESCA (RG 233)

Department of Treasury

MI-1040

for 1973, or taxable year beginning 1973, ending 19

Please Print or Type

First name and initial (if joint return, use first names and initials of both) EARL AND MARGE Last name RUBY Your social security number [REDACTED]

Home address (number and street or rural route) 1935 LIVERNOIS Your occupation SALES

City, town or post office, and State DETROIT, MICHIGAN ZIP code 48221 Spouse's social security no.

1. Exemptions-Enter here total number of exemptions claimed on your 1973 Federal income tax return 3

2. Filing status - check one. ☒ Married Filing Jointly ☐ Single ☐ Resident (full year) ☐ Part-year from to ☐ Nonresident

☐ Married Filing Separately - Name of Spouse Give spouse's social security no. in space provided

3. Adjusted gross income as defined in the Internal Revenue Code and which should be reported on Federal Form 1040, Line 15 or 1040A, Line 12 Attach copies of any Federal schedules that indicate a loss or deduction from gross income. (See page 5 of the instructions)

4. Additions (from page 2, line 36) 125,633.07

5. Add lines 3 and 4 2,024.95

6. Subtractions (from page 2, line 44) 135,708.02

7. Balance line 5 less line 6 130,708.02

8. Residents multiply exemptions claimed on line 1 by \$1200.00 Part-year and nonresident allowance from line 48 3,600.00

9. Income subject to tax (line 7 less line 8) 127,108.02

10. Tax: multiply line 9 by .039 (3.9%) 4,957.21

CREDITS

11. Income tax paid to Michigan cities 192.89 11a. 27.44

12. Contributions to Michigan colleges and universities (attach receipts) 12. 12a.

13. Income tax paid to another state (attach copy of return) 13. 13a.

14. Total credits (add lines 11a, 12a, and 13a.) enter total here 27.44

15. Subtract line 14 from line 10 (If line 14 is greater than line 10, enter NONE) 4,929.77

Homestead property tax relief - lines 16 thru 20 - senior citizens, veterans and blind persons see form MI-1040CR.

16. Enter 1973 homestead property tax or line 51 16.

17. Household Income from line 58 17.

18. Enter 3.5% (.035) of Household Income shown on line 17 18.

19. Difference between line 16 and line 18 (If line 18 is greater than line 16, enter NONE) 19.

20. Enter 60% of line 19 (Maximum \$500.00) 20.

21. Credit from MI-1040CR (attach form MI-1040CR) 21.

22. Personal property tax paid on inventory 22.

23. Inventory tax credit - 25% of line 22 23.

PAYMENTS

24. Michigan tax withheld (attach State copy of W-2) 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 2,961.20

28. If line 27 is less than line 15, enter BALANCE OF TAX DUE HERE PAY IN FULL WITH RETURN 1,968.57

29. If line 27 is greater than line 15, enter OVERPAYMENT HERE

30. Amount of line 29 you wish to apply to your estimated tax payments

31. Amount to be REFUNDED (subtract line 30 from line 29)

This return is due April 15, 1974 or on the 15th day of the fourth month after the close of your tax year.

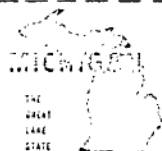
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has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

Sign Here Your signature Date Signature of preparer other than taxpayer Date

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

Make checks payable to "State of Michigan." Mail return and payment to - GORDON L. HOLLANDER, P.C. 17350 TEN MILE ROAD SOUTHFIELD, MICHIGAN 48075

2. Exemptions (number of allowable exemptions times \$1,500.00)
3. Subtract line 2 from line 1. (This is your estimated taxable income)
4. Estimated tax (line 3 times .039 or 3.9%)
5. LESS: Total estimated tax credit for Michigan City income taxes, personal property tax on inventories,
Michigan homestead property taxes and contributions to Michigan colleges and universities
6. Subtract line 5 from line 4. Enter here and on line 1 below



MICHIGAN DECLARATION OF ESTIMATED INCOME TAX FOR INDIVIDUALS- 1974

For calendar year 1974 or fiscal year ending _____, 19____ STATE OF MICHIGAN
Department of Treasury

FORM
MI-1040-ES

Please print or type	First name and initial (if joint declaration, use names and initials of both)	Last name	Your social security number
	Address (number and street)		Spouse's social security number
	City, State, and ZIP code		

1. Your estimate of 1974 income tax
2. Estimated income tax withheld and to be withheld during entire year of 1974
3. ESTIMATED TAX (line 1 less line 2). (If less than \$100, no declaration is required)
4. COMPUTATION OF INSTALLMENT. Check proper box below and enter amount indicated.
If this declaration is ☐ April 15, 1974, enter 1/4 of line 3; ☐ September 16, 1974, enter 1/2 of line 3
due to be filed on: ☐ June 17, 1974, enter 1/3 of line 3; ☐ Jan. 15, 1975, enter amount on line 3
5. If you had an overpayment on your 1973 income tax return which you elected to have applied as a
credit against your 1974 estimated tax, enter the amount here
6. To apply entire overpayment credit to this installment and any excess to the next, enter here the amount on line 5. To spread
credit evenly to each installment, divide it by number of installments and enter results here
7. Amount to be paid with this declaration at time of filing (line 4 less line 6)
8. Note: The payment of the estimated tax (line 3 less any 1973 overpayment credit) with this return eliminates the filing of
quarterly estimates. Enter lump sum payment here

I have examined this declaration and to the best of my knowledge it is correct.

Signature(s)..... Date....., 19.....
If joint estimate, both husband and wife must sign



MICHIGAN DECLARATION OF ESTIMATED INCOME TAX FOR INDIVIDUALS- 1974

For calendar year 1974 or fiscal year ending _____, 19____ STATE OF MICHIGAN
Department of Treasury

FORM
MI-1040-ES

Please print or type	First name and initial (if joint declaration, use names and initials of both)	Last name	Your social security number
	Address (number and street)		Spouse's social security number
	City, State, and ZIP code		

1. Your estimate of 1974 income tax 2,000.00
2. Estimated income tax withheld and to be withheld during entire year of 1974
3. ESTIMATED TAX (line 1 less line 2). (If less than \$100, no declaration is required) 2,000.00
4. COMPUTATION OF INSTALLMENT. Check proper box below and enter amount indicated.
If this declaration is ☒ April 15, 1974, enter 1/4 of line 3; ☐ September 16, 1974, enter 1/2 of line 3
due to be filed on: ☐ June 17, 1974, enter 1/3 of line 3; ☐ Jan. 15, 1975, enter amount on line 3
5. If you had an overpayment on your 1973 income tax return which you elected to have applied as a
credit against your 1974 estimated tax, enter the amount here 500.00
6. To apply entire overpayment credit to this installment and any excess to the next, enter here the amount on line 5. To
spread credit evenly to each installment, divide it by number of installments and enter results here
7. Amount to be paid with this declaration at time of filing (line 4 less line 6) 500.00
8. Note: The payment of the estimated tax (line 3 less any 1973 overpayment credit) with this return eliminates the filing
of quarterly estimates. Enter lump sum payment here

I have examined this declaration and to the best of my knowledge it is correct.

Signature(s)..... Date....., 19.....
husband and wife must sign

or other taxable year beginning 1973, ending 1973

First Name and Initial RUEY	Last Name EARL	Your Social Security Number 4 F704298	EXTENSION NUMBER
Home Address (No. and Street) 18135 LIVERNOIS		Your Occupation	If you are an EMPLOYEE, enter your Federal EMPLOYER Identification No. here:
City, Town or Post DETROIT, MI 48221		Spouse's Social Security Number	
		Spouse's Occupation	

A. If married, is spouse filing a separate return? ☐ YES ☒ NO. If yes, enter spouse's first name.....

3. Enter the name and address used on your return for 1972 (If the same as above write "Same". If different, indicate date moved.) If none filed, give reason.
SAME

Auditor

SCHEDULE A - EXEMPTIONS

1. YOURSELF
SPOUSE

Regular	65 or over	Blind	Enter number of exemptions checked
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

2. Enter first names of each of your DEPENDENT CHILDREN who lived with you:

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.

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
GOSS CLEANSING INC.	DET. MI	\$ 50,350.00	\$ 253.27	
GOSS RUMER SALES INC.	DET. MI	\$ 13,000.00	\$ 120.00	
6. TOTALS		\$ 63,350.00	\$ 373.27	

7. Rental income (or loss) from tangible property in the City of Detroit — from page 2, Schedule B, line 4	
8. Other income (or loss) from partnerships, etc. — from page 2, Schedule F, line 4	
9. Gain (or loss) from sale or exchange of tangible property in the City of Detroit — from page 3, Schedule E, line 10	
10. Net profit (or loss) from business — from page 3, Schedule C, line 8	
11. Income (or loss) — TRUSTS AND ESTATES ONLY — from page 4, Schedule G, line 7 (see instructions for exemption to enter on line 15)	
12. Total (add lines 6 through 11 of last column)	36,000.00
13. Less: Deductions from page 2, Schedule M, line 5 (if none, enter zero)	
14. Total (line 12 less line 13)	36,000.00
15. Less Amount for Exemptions: Enter number of exemptions from line 4 above 3 and multiply by \$600	\$ 1,800.00
16. TOTAL INCOME SUBJECT TO TAX	\$ 34,200.00
17. CITY OF DETROIT TAX: Multiply line 16 by .005 (1/2%)	\$ 171.00

PAYMENTS AND CREDITS

18. a. Tax withheld by employer — from line 6 above — ATTACH Forms DW-2 or W-2	\$ 373.27
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	\$ 373.27

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) <input type="checkbox"/> Credited on 1974 Estimated Tax or (B) <input checked="" type="checkbox"/> Refunded.	
22. If your tax (line 17) is larger than your payments (line 19) enter amount of BALANCE DUE Pay in full with this return.	

Make check payable to: "TREASURER, CITY OF DETROIT." A balance due of less than one dollar (\$1.00) need not be paid.

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

SIGN HERE (Taxpayer's signature and date)
SIGN HERE (Spouse's signature and date) (If joint return, BOTH HUSBAND AND WIFE MUST SIGN)
SIGN HERE (Signature of preparer other than taxpayer) (Date)
GORDON L. HOLLANDER, P.C.
CERTIFIED PUBLIC ACCOUNTANT

MAIL TO: City Treasurer, 104 City-County Building, Detroit 17350 RIVER ROAD
RETURNS MUST BE FILED BY APRIL 30 SOUTHWFIELD, MICHIGAN 48075

Calendar Year 19 73

OR FISCAL YEAR

Beginning 19

Ending 19

Individual ☐
Partnership ☐
Michigan Corporation ☐
Foreign Corporation ☐
Fiduciary ☐

Check
One

RUBY EARL & MARGIE
18135 LIVERNOIS AVE
DETROIT MI

48221

6 9 3 3 5 5

POSTED FILED
IF THIS RETURN IS FOR AN ESTATE GIVE PROBATE

County

File No.

Date of Death

MONTH DAY YEAR
11 30 73
RETROACTIVE DATE ACCOUNT NO. 698855 TYPE 007 COUNTY 82 CITY 1 K C FILE DATE 73 12

Line No.	Computation of Tax Due	AMOUNT	TAX
1.	Accounts and Notes Receivable (non-income producing only)		
2.	Less Accounts and Notes Payable		
3.	Balance Taxable @ 1/10th of 1%		
4.	Accounts and Notes Receivable (income producing only)		
5.	Less Accounts and Notes Payable (use only that portion, if any, not used in Line 2)		
6.	Balance Taxable		
7.	Income applicable to balance		
8.	Tax @ 3 1/2% of Income (Line 7) or 1/10 of 1% of Balance (Line 6), whichever is greater.		
9.	Stocks and Bonds - - - - - Schedule A, Column 9.		
10.	Mortgages and Land Contracts - - - - - Schedule B, Column 8.		
11.	Annuities - - - - - Schedule C, Column 9.		
12.	Beneficiary Return (attach copy hereto)		
13.	TOTAL		
14.	Less Statutory deduction (\$175.00 or \$350.00 by husbands and wives filing joint return)		
15.	BALANCE DUE		
16.	Cash on Hand or in Transit as of retroactive date (include cash in safety deposit boxes)		
17.	Bank Deposits in Banks Located Outside of Michigan		
18.	Savings in Building and Loan Ass'ns. Located Outside of Michigan		
19.	TOTAL		
20.	TAX @ 40¢ per \$1000.00 of Line 19		
21.	TOTAL TAX DUE (Line 15 plus Line 20)		
22.	Less Advance Payment of Tax		
23.	TOTAL TAX DUE		
24.	Penalties & Interest; Penalty % \$ Interest % Months \$		
25.	TOTAL AMOUNT DUE		

MAKE REMITTANCE PAYABLE TO STATE OF MICHIGAN

Please forward Remittance for Amount Shown Here on or before April 30.

To: MICHIGAN DEPARTMENT OF TREASURY, LANSING, MICH. 48922

(or four months after end of authorized fiscal year)

IMPORTANT—Be Sure to Answer the following Question When Applicable.

- Business or Profession of Taxpayer SALES Phone No. 813-3400
- Give year of last return filed. 1972 Address of Last Return SAME
- Check here if return is computed on a Retroactive Date Method ☒ or Monthly Average Method ☐
- If taxpayer is a corporation give State and Date of Incorporation Federal Employers Identification Number
- If this is the return of a Trustee attach list of names and addresses of beneficiaries and date of creation of trust.
- If this is a Business Return a copy of the Balance Sheet as of the close of the Tax Year must be attached.

I declare under the penalties imposed by Act No. 301 P. A. of 1939, as Amended, that this return, including any accompanying schedules and statements has been examined by and to the best of my knowledge and belief is a true, correct and complete return.

Social Security Number

Signed

Signed

Title

State whether Individual Owner, Member of Firm, Partner, Administrator, Trustee, etc., or give title if other

Return Prepared by

Address

GORDON L. HOLLANDER, P.C.

CERTIFIED PUBLIC ACCOUNTANT

17350 TEN MILE ROAD

SOUTHFIELD, MICHIGAN 48075

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX TAX COMPUTATION SCHEDULE

C of D-18-DIT-1 (Rev. 3-73)

A. TOTAL DETROIT INCOME EXPECTED IN 1974	\$	
B. EXEMPTIONS (\$500.00 FOR EACH EXEMPTION)	\$	
C. ESTIMATED DETROIT TAXABLE INCOME (LINE A LESS LINE B)	\$	
D. ESTIMATED DETROIT INCOME TAX—NONRESIDENT INDIVIDUALS ENTER 1/2 OF 1% OF LINE C. ALL OTHER TAXPAYERS ENTER 2% OF LINE C. ENTER TAX HERE AND ON LINE 1b OF DECLARATION BELOW	\$	

D-1040-ES

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX For Calendar Year 1974 or Fiscal Year Ending

1974

NAME(S) (PRINT OR TYPE)	YOUR SOCIAL SECURITY NUMBER	CHECK TYPE OF DECLARATION
ADDRESS		<input type="checkbox"/> INDIVIDUAL
CITY	SPOUSE'S SOCIAL SECURITY NUMBER	<input type="checkbox"/> CORPORATION
STATE		<input type="checkbox"/> PARTNERSHIP
POSTAL ZIP CODE		<input type="checkbox"/> OTHER

KEEP THIS COPY FOR YOUR RECORDS	1a. Your 1973 Detroit Income Tax \$	1b. Your Estimate of 1974 Detroit Income Tax	\$		
	2. Amount of Detroit Income Tax to be withheld or other credit expected in 1974				
	3. ESTIMATED TAX (line 1b less line 2)				
	4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated:				
	<input type="checkbox"/> Apr. 30, 1974—1/4; <input type="checkbox"/> June 30, 1974—1/3; <input type="checkbox"/> Sept. 30, 1974—1/2; <input type="checkbox"/> Jan. 31, 1975—100%				
	5. Less: Amount of overpayment on 1973 return which you elected to claim as a credit				
6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5)				\$	

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER

MAKE REMITTANCE PAYABLE TO "TREASURER, CITY OF DETROIT"
AND MAIL WITH DECLARATION TO:

This declaration of estimated tax is not a Tax Return.

OFFICE OF THE CITY TREASURER — INCOME TAX DIVISION
104 CITY-COUNTY BUILDING
DETROIT, MICHIGAN 48226

DATE

V DETACH ON PERFORATION AND SEND FORM BELOW WITH YOUR REMITTANCE

D-1040-ES

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX For Calendar Year 1974 or Fiscal Year Ending

1974

NAME(S) (PRINT OR TYPE) <u>GOLD CLEANERS, INC.</u>	YOUR SOCIAL SECURITY NUMBER <u>[REDACTED]</u>	CHECK TYPE OF DECLARATION
ADDRESS <u>10105 LIVERNOIS</u>		<input type="checkbox"/> INDIVIDUAL
CITY <u>DETROIT</u>	SPOUSE'S SOCIAL SECURITY NUMBER	<input type="checkbox"/> CORPORATION
STATE <u>MICHIGAN</u>		<input type="checkbox"/> PARTNERSHIP
POSTAL ZIP CODE <u>48201</u>		<input type="checkbox"/> OTHER

DOCUMENT LOCATOR NUMBER	1a. Your 1973 Detroit Income Tax \$ <u>1,580.53</u>	1b. Your Estimate of 1974 Detroit Income Tax	\$	<u>1,600.00</u>	
	2. Amount of Detroit Income Tax to be withheld or other credit expected in 1974				
	3. ESTIMATED TAX (line 1b less line 2)				
	4. Computation of installment: Check Due Date of declaration below and enter portion of line 3 as indicated:				
	<input checked="" type="checkbox"/> Apr. 30, 1974—1/4; <input type="checkbox"/> June 30, 1974—1/3; <input type="checkbox"/> Sept. 30, 1974—1/2; <input type="checkbox"/> Jan. 31, 1975—100%				
	5. Less: Amount of overpayment on 1973 return which you elected to claim as a credit				
6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5)				\$	<u>400.00</u>

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER

I CERTIFY THAT THIS IS A CORRECT DECLARATION.

This declaration of estimated tax is not a Tax Return.

Signature of Taxpayer. Spouse also if joint declaration.

DATE

1. Name of business (if any)		2. Date of acquisition	
3. Date of year		4. Term of lines 1 through	
5. Less inventory at end of year		6. Cost of goods sold (enter here and on line 2, page 1)	

COMPENSATION OF OFFICERS (See instruction 12)

1. Name of officer	2. Social security number	3. Title	4. Time devoted to business	5. Percent of compensation stock owned	6. Amount of compensation	7. Date of payment

Total compensation of officers (enter here and on line 12, page 1)

RESERVE METHOD (See instruction 15)

1. Year	2. Total sales and accounts receivable outstanding at end of year	3. Sales on account	4. Current year's provision	5. Recoveries	6. Amount charged against reserve	7. Reserve for bad debts at end of year
1968						
1969						
1970						
1971						
1972						
1973						

DEPRECIATION (See instruction 21) Note: If depreciation is computed by using the Class Life (ADR) System for assets placed in service after 1970, or the Guideline Class Life System for assets placed in service before 1971, you must file Form 4332 (or Form 5003) with your return. Except as otherwise expressly provided in regulations section 1.167(a)-11(b)(2)(vii) and regulations section 1.167(a)-12, the provisions of Revenue Procedures 62-21 and 68-13 are not applicable for taxable years ending after 1970. Check box(es) if you made an election this taxable year to use ☐ Class Life (ADR) System and/or ☐ Guideline Class Life System. See Part III, C.

1. Group and guidelines class or classification of property	2. Date acquired	3. Cost or other basis	4. Depreciation allowed or allowable in prior years	5. Method of computing depreciation	6. Life or rate	7. Depreciation for this year
1. Total additional first-year depreciation (do not include in items below)						
2. Depreciation from Form 4332						
3. Depreciation from Form 5003						
4. Other depreciation:						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify)						
5. Totals						
6. Less amount of depreciation claimed in Schedule A						
7. Balance—enter here and on line 21, page 1						

SUMMARY OF DEPRECIATION (other than additional first-year depreciation)

	Straight line	Declining balance	Sum of the years'-digits	Units of production	Other (specify)	Total
1. Depreciation from Form 4332						
2. Depreciation from Form 5003						
3. Other						

TAX COMPUTATION (See instructions)

1. Taxable income (line 28, page 1)	
2. (a) Enter 40% of line 1 (members of controlled groups, see instructions)	
(b) Subtract \$6,500 and enter difference	6,500.00
3. Net long-term capital gain reduced by net short-term capital loss (from line 9(b), page 1)	
4. Subtract \$25,000. (Statutory minimum.)	25,000.00
5. Balance (line 3 less line 4) (see instructions)	
6. Enter 30% of line 5 (see instructions)	
7. Income tax (line 2 or line 6, whichever is lesser). Enter here and on line 29, page 1.	

1. Total income (line 23, page 1)
 2. Amount of income distributed as dividends out of earnings and profits of the taxable year
 (a) Total income on certain capital gains (line 31, page 1)
 3. Corporation's undistributed taxable income

SUMMARY OF DISTRIBUTIONS AND OTHER ITEMS

1. Name and address of each shareholder	2. Social security number	3. Share ownership		4. Distribution	5. Other items
		Number of shares	Percent owned		
[REDACTED]	[REDACTED]				
[REDACTED]	[REDACTED]				
[REDACTED]	[REDACTED]				
[REDACTED]	[REDACTED]				
[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)*
 * See instructions and be certified as to what amount of his pro rata share of long-term capital gains may qualify as qualified (Q) gains. See section 1223(c).

10. DEDUCTIONS FOR INVESTMENT EXPENSES:		(2) Railroad rolling stock
(1) Investment interest expense		(3) On-the-job training facilities
(2) Net investment income or (loss)		(4) Child care facilities
(3) Excess expenses over rental income attributable to net lease property		(5) Reserves for losses on bad debts of financial institutions
(4) Excess of net long-term capital gains over net short-term capital losses attributable to investment property		(6) Excess percentage depletion
11. BASIS OF TAX PREFERENCE:		(7) Net long-term capital gain (after tax)
(a) Accelerated depreciation of:		12. INVESTMENT CREDIT PROPERTY:
(1) Low-income rental housing		Basis of new investment property
(2) Other real property		(a) 3 or more but less than 5 years
(3) Personal property subject to a net lease		(b) 5 or more but less than 7 years
(b) Amortization of:		(c) 7 or more years
(1) Qualified pollution control facilities		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.

1. Date incorporated June 1, 1966

2. Did the corporation at the end of the taxable year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? ☐ Yes ☒ No. (For rules of attribution, see section 237(c).) If the answer is "Yes," attach a schedule showing:
 (1) Name, address, and employer identification number; and
 (2) Percentage owned.

3. Did the corporation during the taxable year have any contracts or sub-contracts subject to the Renegotiation Act of 1951? ☐ Yes ☒ No. If "Yes," enter the aggregate gross dollar amount billed during the year

4. Amount of taxable income or (loss) for: 1970 48,805.67; 1971 1,111.12; 1972 6,666.67

5. Refer to page 7 of instructions and state the principal:
 Business activity Service
 Product or service Service

6. Were you a member of a controlled group subject to the provisions of sections 1561 or 1562? ☐ Yes ☒ No

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

8. Did you file all required Forms 1099, 1000 and 1007? ☐ Yes ☒ No

9. Did the corporation, at any time during the taxable year, have any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country? ☐ Yes ☒ No. If "Yes," attach Form 4003. (For definitions, see Form 4003.)

10. Answer only if (1) this is the first 1120S return filed since year to be treated as a small business corporation and (2) the corporation was in existence for the taxable year prior to the election and had investment credit property:
 Was an agreement filed under section 147-4(b) of the Regulations? ☐ Yes ☒ No

TAX COMPUTATION SCHEDULE

C of D-1040-ES (REV. 3-73)

A. TOTAL DETROIT INCOME EXPECTED IN 1974	\$	
B. EXEMPTIONS (\$600.00 FOR EACH EXEMPTION)	\$	
C. ESTIMATED DETROIT TAXABLE INCOME (LINE A LESS LINE B)	\$	
D. ESTIMATED DETROIT INCOME TAX—NONRESIDENT INDIVIDUALS ENTER 1/4 OF 1% OF LINE C. ALL OTHER TAXPAYERS ENTER 2% OF LINE C. ENTER TAX HERE AND ON LINE 1b OF DECLARATION BELOW	\$	

D-1040-ES

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX

For Calendar Year 1974 or Fiscal Year Ending _____, 19__

1974

NAME(S) (PRINT OR TYPE)	YOUR SOCIAL SECURITY NUMBER	CHECK TYPE OF DECLARATION
ADDRESS		<input type="checkbox"/> INDIVIDUAL
CITY	SPOUSE'S SOCIAL SECURITY NUMBER	<input type="checkbox"/> CORPORATION
STATE		<input type="checkbox"/> PARTNERSHIP
POSTAL ZIP CODE		<input type="checkbox"/> OTHER

KEEP THIS COPY FOR YOUR RECORDS	1a. Your 1973 Detroit Income Tax \$ _____ 1b. Your Estimate of 1974 Detroit Income Tax \$ _____ 2. Amount of Detroit Income Tax to be withheld or other credit expected in 1974 \$ _____ 3. ESTIMATED TAX (line 1b less line 2) \$ _____ 4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: <input type="checkbox"/> Apr. 30, 1974—1/4; <input type="checkbox"/> June 30, 1974—1/3; <input type="checkbox"/> Sept. 30, 1974—1/2; <input type="checkbox"/> Jan. 31, 1975—100% 5. Less: Amount of overpayment on 1973 return which you elected to claim as a credit \$ _____ 6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5) \$ _____	\$ _____ \$ _____ \$ _____ \$ _____ \$ _____
--	---	--

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER _____

MAKE REMITTANCE PAYABLE TO "TREASURER, CITY OF DETROIT"
AND MAIL WITH DECLARATION TO:

This declaration of estimated tax is not a Tax Return.

OFFICE OF THE CITY TREASURER — INCOME TAX DIVISION
104 CITY-COUNTY BUILDING
DETROIT, MICHIGAN 48226

DATE

DETACH ON PERFORATION AND SEND FORM BELOW WITH YOUR REMITTANCE

D-1040-ES

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX

For Calendar Year 1974 or Fiscal Year Ending _____, 19__

1974

NAME(S) (PRINT OR TYPE) CORP - PAPER SALES, INC.	YOUR SOCIAL SECURITY NUMBER [REDACTED]	CHECK TYPE OF DECLARATION
ADDRESS 18135 LIVERNAIS		<input type="checkbox"/> INDIVIDUAL
CITY DETROIT	SPOUSE'S SOCIAL SECURITY NUMBER	<input type="checkbox"/> CORPORATION
STATE MICHIGAN		<input type="checkbox"/> PARTNERSHIP
POSTAL ZIP CODE 48226		<input type="checkbox"/> OTHER

DOCUMENT LOCATOR NUMBER

DOCUMENT LOCATOR NUMBER	1a. Your 1973 Detroit Income Tax \$ 219.04 1b. Your Estimate of 1974 Detroit Income Tax \$ 325.00 2. Amount of Detroit Income Tax to be withheld or other credit expected in 1974 \$ _____ 3. ESTIMATED TAX (line 1b less line 2) \$ 325.00 4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: <input type="checkbox"/> Apr. 30, 1974—1/4; <input type="checkbox"/> June 30, 1974—1/3; <input type="checkbox"/> Sept. 30, 1974—1/2; <input type="checkbox"/> Jan. 31, 1975—100% 5. Less: Amount of overpayment on 1973 return which you elected to claim as a credit \$ 205.00 6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5) \$ 120.00	\$ 325.00 \$ _____ \$ 325.00 \$ _____ \$ 205.00 \$ 120.00
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IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER _____

I CERTIFY THAT THIS IS A CORRECT DECLARATION.

This declaration of estimated tax is not a Tax Return.

Signature of Taxpayer. Spouse also if joint declaration.

DATE

**SCHEDULE K—OWNERSHIP OF STOCK OF A CORPORATION
(If additional space is needed, attach Schedule K)**

(1) Name and Address of Each Shareholder	(2) Social Security Number	(3) Number of Shares
(a) <u>ST. JOHN 23 B.W. RD. WASH.</u>	XXXXXXXXXX	<u>7</u>
(b) <u>THOMAS MARSHALL</u> <u>1001 ALBANY RD. WASHINGTON, D.C. 20540</u>	XXXXXXXXXX	<u>7</u>
(c)		
(d)		
(e)		
(f)		
(g)		
(h)		
(i)		
(j)		

(4) Total and Subtotal Income (schedule K, total of lines 4 and 8, U.S. 1120-S)	(5) line 5, or page 2, schedule S, line 8	(6) Amount to be used by shareholder on line 35 or on page 2, schedule S, line 43) difference between column 4 and column 5 (see instructions)
(a) \$ <u>38,707.35</u>	\$ <u>38,707.35</u>	\$ <u>—</u>
(b) <u>38,707.36</u>	<u>38,707.36</u>	<u>—</u>
(c)		
(d)		
(e)		
(f)		
(g)		
(h)		
(i)		
(j)		

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX TAX COMPUTATION SCHEDULE

C of D-15-DITH (Rev. 8-73)

A. TOTAL DETROIT INCOME EXPECTED IN 1974	\$	
B. EXEMPTIONS (\$600.00 FOR EACH EXEMPTION)	\$	
C. ESTIMATED DETROIT TAXABLE INCOME (LINE A LESS LINE B)	\$	
D. ESTIMATED DETROIT INCOME TAX—NONRESIDENT INDIVIDUALS ENTER 1/2 OF 1% OF LINE C. ALL OTHER TAXPAYERS ENTER 2% OF LINE C. ENTER TAX HERE AND ON LINE 1b OF DECLARATION BELOW	\$	

D-1040-ES

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX For Calendar Year 1974 or Fiscal Year Ending

19

1974

NAME(S) (PRINT OR TYPE)	YOUR SOCIAL SECURITY NUMBER	CHECK TYPE OF DECLARATION
ADDRESS		<input type="checkbox"/> INDIVIDUAL
CITY	SPOUSE'S SOCIAL SECURITY NUMBER	<input type="checkbox"/> CORPORATION
STATE		<input type="checkbox"/> PARTNERSHIP
POSTAL ZIP CODE		<input type="checkbox"/> OTHER

KEEP THIS COPY FOR YOUR RECORDS	1a. Your 1973 Detroit Income Tax \$ 1b. Your Estimate of 1974 Detroit Income Tax 2. Amount of Detroit Income Tax to be withheld or other credit expected in 1974 3. ESTIMATED TAX (line 1b less line 2) 4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: <input type="checkbox"/> Apr. 30, 1974—1/4; <input type="checkbox"/> June 30, 1974—1/3; <input type="checkbox"/> Sept. 30, 1974—1/2; <input type="checkbox"/> Jan. 31, 1975—100% 5. Less: Amount of overpayment on 1973 return which you elected to claim as a credit 6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5)	\$ \$ \$ \$ \$ \$
--	--	--

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER

MAKE REMITTANCE PAYABLE TO "TREASURER, CITY OF DETROIT"
AND MAIL WITH DECLARATION TO:

This declaration of estimated tax is not a Tax Return.

OFFICE OF THE CITY TREASURER — INCOME TAX DIVISION
104 CITY-COUNTY BUILDING
DETROIT, MICHIGAN 48226

DATE

DETACH ON PERFORATION AND SEND FORM BELOW WITH YOUR REMITTANCE

D-1040-ES

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX For Calendar Year 1974 or Fiscal Year Ending

19

1974

NAME(S) (PRINT OR TYPE) COCO CLEANERS, INC.	YOUR SOCIAL SECURITY NUMBER [REDACTED]	CHECK TYPE OF DECLARATION
ADDRESS 10155 LIVERNOIS		<input type="checkbox"/> INDIVIDUAL
CITY DETROIT	SPOUSE'S SOCIAL SECURITY NUMBER	<input type="checkbox"/> CORPORATION
STATE MICHIGAN		<input type="checkbox"/> PARTNERSHIP
POSTAL ZIP CODE 48221		<input type="checkbox"/> OTHER

DOCUMENT LOCATOR NUMBER	1a. Your 1973 Detroit Income Tax \$ 1,580.53 1b. Your Estimate of 1974 Detroit Income Tax 2. Amount of Detroit Income Tax to be withheld or other credit expected in 1974 3. ESTIMATED TAX (line 1b less line 2) 4. Computation of installment: Check Due Date of declaration below and enter portion of line 3 as indicated: <input checked="" type="checkbox"/> Apr. 30, 1974—1/4; <input type="checkbox"/> June 30, 1974—1/3; <input type="checkbox"/> Sept. 30, 1974—1/2; <input type="checkbox"/> Jan. 31, 1975—100% 5. Less: Amount of overpayment on 1973 return which you elected to claim as a credit 6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5)	\$ 1,600.00 \$ 1,600.00 \$ 400.00 \$ \$ 400.00
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IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER

I CERTIFY THAT THIS IS A CORRECT DECLARATION.

This declaration of estimated tax is not a Tax Return.

Signature of Taxpayer. Spouse also if joint declaration.

DATE

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX TAX COMPUTATION SCHEDULE

C of D-1040-ES (Rev. 5-73)

A. TOTAL DETROIT INCOME EXPECTED IN 1974	\$
B. EXEMPTIONS (\$600.00 FOR EACH EXEMPTION)	\$
C. ESTIMATED DETROIT TAXABLE INCOME (LINE A LESS LINE B)	\$
D. ESTIMATED DETROIT INCOME TAX—NONRESIDENT INDIVIDUALS ENTER 1/2 OF 1% OF LINE C. ALL OTHER TAXPAYERS ENTER 2% OF LINE C. ENTER TAX HERE AND ON LINE 1b OF DECLARATION BELOW	\$

D-1040-ES

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX For Calendar Year 1974 or Fiscal Year Ending

1974

NAME(S) (PRINT OR TYPE)	YOUR SOCIAL SECURITY NUMBER	CHECK TYPE OF DECLARATION
ADDRESS	SPOUSE'S SOCIAL SECURITY NUMBER	<input type="checkbox"/> INDIVIDUAL
CITY STATE POSTAL ZIP CODE		<input type="checkbox"/> CORPORATION
		<input type="checkbox"/> PARTNERSHIP
		<input type="checkbox"/> OTHER

KEEP THIS COPY FOR YOUR RECORDS	1a. Your 1973 Detroit Income Tax \$	1b. Your Estimate of 1974 Detroit Income Tax \$
	2. Amount of Detroit Income Tax to be withheld or other credit expected in 1974	
	3. ESTIMATED TAX (line 1b less line 2)	
	4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated:	
	<input type="checkbox"/> Apr. 30, 1974—1/4; <input type="checkbox"/> June 30, 1974—1/3; <input type="checkbox"/> Sept. 30, 1974—1/2; <input type="checkbox"/> Jan. 31, 1975—100%	
	5. Less: Amount of overpayment on 1973 return which you elected to claim as a credit	
6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5)		\$

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER

MAKE REMITTANCE PAYABLE TO "TREASURER, CITY OF DETROIT"
AND MAIL WITH DECLARATION TO:

This declaration of estimated tax is not a Tax Return.

OFFICE OF THE CITY TREASURER — INCOME TAX DIVISION
104 CITY-COUNTY BUILDING
DETROIT, MICHIGAN 48226

DATE

DETACH ON PERFORATION AND SEND FORM BELOW WITH YOUR REMITTANCE

D-1040-ES

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX For Calendar Year 1974 or Fiscal Year Ending

1974

NAME(S) (PRINT OR TYPE) CITY OF DETROIT SALES, INC.	YOUR SOCIAL SECURITY NUMBER	CHECK TYPE OF DECLARATION
ADDRESS 115 LIVERNAIS	SPOUSE'S SOCIAL SECURITY NUMBER	<input type="checkbox"/> INDIVIDUAL
CITY STATE POSTAL ZIP CODE DETROIT MICHIGAN 48226		<input type="checkbox"/> CORPORATION
		<input type="checkbox"/> PARTNERSHIP
		<input type="checkbox"/> OTHER

DOCUMENT LOCATOR NUMBER	1a. Your 1973 Detroit Income Tax \$ 219.04	1b. Your Estimate of 1974 Detroit Income Tax \$ 225.00
	2. Amount of Detroit Income Tax to be withheld or other credit expected in 1974	
	3. ESTIMATED TAX (line 1b less line 2)	
	4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated:	
	<input type="checkbox"/> Apr. 30, 1974—1/4; <input type="checkbox"/> June 30, 1974—1/3; <input type="checkbox"/> Sept. 30, 1974—1/2; <input type="checkbox"/> Jan. 31, 1975—100%	
	5. Less: Amount of overpayment on 1973 return which you elected to claim as a credit	
6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5)		\$ 0.00

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER

I CERTIFY THAT THIS IS A CORRECT DECLARATION.

This declaration of estimated tax is not a Tax Return.

Signature of Taxpayer. Spouse also if joint declaration.

DATE

SCHEDULE F - SHAREHOLDERS SHARE OF INCOME AND CREDITS
(If additional space is needed, attach schedule)

(1) Name and Address of Each Shareholder	(2) Social Security Number	(3) Number of Shares
(a) <u>EAGLE RUBY</u> <u>4380 STONEY RIVER, BIRM. MICH.</u>	XXXXXXXXXX	7,500
(b) <u>ESTATE OF GEORGE MARCUS</u> <u>69 W. WASHINGTON #1150 CHICAGO, ILL. 60602</u>		7,500
(c)		
(d)		
(e)		
(f)		
(g)		
(h)		
(i)		
(j)		

(4) Amount taxable as ordinary income (schedule K, total of lines 4 and 8, U.S. 1120-S)	(5) Distributive income from page 1, line 5, or page 2, schedule B, line 6	(6) Amount to be used by share- holder on MI-1040 (enter on page 2, schedule 1, line 37 or on page 2, schedule 2, line 46) difference between column 4 and column 5 (see instructions)	(7) Enter here and on form MI-1040, page 1, line 25 each shareholder's pro- portionate share of per- sonal property taxes paid on inventories or the credit for franchise fees paid. (see instructions)
(a) \$ <u>9,169.69</u>	<u>9,169.69</u>		<u>9,169.69</u>
(b) <u>9,169.69</u>	<u>9,169.69</u>		<u>9,169.69</u>
(c)			
(d)			
(e)			
(f)			
(g)			
(h)			
(i)			
(j)			

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX
TAX COMPUTATION SCHEDULE

1975

C of D-15-DIT-J (Rev. 8-74)

A. TOTAL DETROIT INCOME EXPECTED IN 1975	\$
B. EXEMPTIONS (\$600.00 FOR EACH EXEMPTION)	\$
C. ESTIMATED DETROIT TAXABLE INCOME (LINE A LESS LINE B)	\$
D. ESTIMATED DETROIT INCOME TAX—NONRESIDENT INDIVIDUALS ENTER 1/2 OF 1% OF LINE C. ALL OTHER TAXPAYERS ENTER 2% OF LINE C. ENTER TAX HERE AND ON LINE 1b OF DECLARATION BELOW	\$

D-1040-ES

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX
For Calendar Year 1975 or Fiscal Year Ending

19

1975

NAME(S) (PRINT OR TYPE)	YOUR SOCIAL SECURITY NUMBER	CHECK TYPE OF DECLARATION
ADDRESS	SPOUSE'S SOCIAL SECURITY NUMBER	<input type="checkbox"/> INDIVIDUAL
CITY	STATE	<input type="checkbox"/> CORPORATION
POSTAL ZIP CODE		<input type="checkbox"/> PARTNERSHIP
		<input type="checkbox"/> OTHER

KEEP THIS COPY FOR YOUR RECORDS	1a. Your 1974 Detroit Income Tax \$	1b. Your Estimate of 1975 Detroit Income Tax	\$
	2. Amount of Detroit Income Tax to be withheld or other credit expected in 1975		\$
	3. ESTIMATED TAX (line 1b less line 2)		\$
	4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: <input type="checkbox"/> Apr. 30, 1975—1/4; <input type="checkbox"/> June 30, 1975—1/3; <input type="checkbox"/> Sept. 30, 1975—1/2; <input type="checkbox"/> Jan. 31, 1976—100%		\$
	5. Less: Amount of overpayment on 1974 return which you elected to claim as a credit		\$
	6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5)		\$

YOUR

RECORDS IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER

MAKE REMITTANCE PAYABLE TO "TREASURER, CITY OF DETROIT"
AND MAIL WITH DECLARATION TO:

This declaration of estimated tax is not a Tax Return.

FINANCE DEPARTMENT — INCOME TAX DIVISION
104 CITY-COUNTY BUILDING
DETROIT, MICHIGAN 48226

DATE

DETACH ON PERFORATION AND SEND FORM BELOW WITH YOUR REMITTANCE

D-1040-ES

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX
For Calendar Year 1975 or Fiscal Year Ending

19

1975

NAME(S) (PRINT OR TYPE)	YOUR SOCIAL SECURITY NUMBER	CHECK TYPE OF DECLARATION
ADDRESS	SPOUSE'S SOCIAL SECURITY NUMBER	<input type="checkbox"/> INDIVIDUAL
CITY	STATE	<input checked="" type="checkbox"/> CORPORATION
POSTAL ZIP CODE		<input type="checkbox"/> PARTNERSHIP
		<input type="checkbox"/> OTHER

DOCUMENT LOCATOR NUMBER	1a. Your 1974 Detroit Income Tax \$	1b. Your Estimate of 1975 Detroit Income Tax	\$
	2. Amount of Detroit Income Tax to be withheld or other credit expected in 1975		\$
	3. ESTIMATED TAX (line 1b less line 2)		\$
	4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: <input checked="" type="checkbox"/> Apr. 30, 1975—1/4; <input type="checkbox"/> June 30, 1975—1/3; <input type="checkbox"/> Sept. 30, 1975—1/2; <input type="checkbox"/> Jan. 31, 1976—100%		\$
	5. Less: Amount of overpayment on 1974 return which you elected to claim as a credit		\$
	6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5)		\$

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER

I CERTIFY THAT THIS IS A CORRECT DECLARATION.

This declaration of estimated tax is not a Tax Return.

Signature of Taxpayer. Spouse also if joint declaration.

DATE

SCHEDULE F - SHAREHOLDERS SHARE OF INCOME AND CREDITS
(If additional space is needed, attach schedule)

(1) Name and Address of Each Shareholder	(2) Social Security Number	(3) Number of Shares
(a) <u>EARL RUBY</u> <u>4380 STONEY RIVER DR. BIRM. MI 48010</u>	REDACTED	7,500
(b) <u>ESTATE OF GEORGE MARCUS</u> <u>69 W. WASHINGTON #1150 CHICAGO, ILL 60602</u>		7,500
(c)		
(d)		
(e)		
(f)		
(g)		
(h)		
(i)		
(j)		

(4) Amount taxable as ordinary income (schedule K, total of lines 4 and 8, U.S. 1120-S)	(5) Distributive Income from page 1, line 5, or page 2, schedule B, line 6	(6) Amount to be used by share- holder on MI-1040 (enter on page 2, schedule 1, line 37 or on page 2, schedule 2, line 46) difference between column 4 and column 5 (see instructions)	(7) Enter here and on form MI-1040, page 1, line 25 each shareholder's pro- portionate share of per- sonal property taxes paid on inventories or the credit for franchise fees paid. (see instructions)
(a) \$ <u>36,331.38</u>	<u>36,331.38</u>		<u>91.94</u>
(b) <u>36,331.37</u>	<u>36,331.37</u>		<u>91.94</u>
(c)			
(d)			
(e)			
(f)			
(g)			
(h)			
(i)			
(j)			

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX
TAX COMPUTATION SCHEDULE

1975

C or D-15-DIT-J Rev. 8-74

A	TOTAL DETROIT INCOME EXPECTED IN 1975	\$	
B	EXEMPTIONS (\$600.00 FOR EACH EXEMPTION)	\$	
C	ESTIMATED DETROIT TAXABLE INCOME (LINE A LESS LINE B)	\$	
D	ESTIMATED DETROIT INCOME TAX—NONRESIDENT INDIVIDUALS ENTER 1/2 OF 1% OF LINE C. ALL OTHER TAXPAYERS ENTER 2% OF LINE C. ENTER TAX HERE AND ON LINE 1b OF DECLARATION BELOW	\$	

D-1040-ES

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX
For Calendar Year 1975 or Fiscal Year Ending

19

1975

NAME(S) (PRINT OR TYPE)	YOUR SOCIAL SECURITY NUMBER	CHECK TYPE OF DECLARATION
ADDRESS		<input type="checkbox"/> INDIVIDUAL
	SPOUSE'S SOCIAL SECURITY NUMBER	<input type="checkbox"/> CORPORATION
CITY	STATE	POSTAL ZIP CODE
		<input type="checkbox"/> PARTNERSHIP
		<input type="checkbox"/> OTHER

KEEP THIS COPY FOR YOUR RECORDS	1a. Your 1974 Detroit Income Tax \$	1b. Your Estimate of 1975 Detroit Income Tax	\$
	2. Amount of Detroit Income Tax to be withheld or other credit expected in 1975		\$
	3. ESTIMATED TAX (line 1b less line 2)		\$
	4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated:		\$
	<input type="checkbox"/> Apr. 30, 1975—1/4; <input type="checkbox"/> June 30, 1975—1/3; <input type="checkbox"/> Sept. 30, 1975—1/2; <input type="checkbox"/> Jan. 31, 1976—100%		\$
	5. Less: Amount of overpayment on 1974 return which you elected to claim as a credit		\$
	6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5)		\$

YOUR

RECORDS

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER

MAKE REMITTANCE PAYABLE TO "TREASURER, CITY OF DETROIT"
AND MAIL WITH DECLARATION TO:

This declaration of estimated tax is not a Tax Return.

FINANCE DEPARTMENT — INCOME TAX DIVISION
104 CITY-COUNTY BUILDING
DETROIT, MICHIGAN 48226

DATE

DETACH ON PERFORATION AND SEND FORM BELOW WITH YOUR REMITTANCE

D-1040-ES

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX
For Calendar Year 1975 or Fiscal Year Ending

19

1975

NAME(S) (PRINT OR TYPE)	YOUR SOCIAL SECURITY NUMBER	CHECK TYPE OF DECLARATION
ADDRESS		<input type="checkbox"/> INDIVIDUAL
	SPOUSE'S SOCIAL SECURITY NUMBER	<input checked="" type="checkbox"/> CORPORATION
CITY	STATE	POSTAL ZIP CODE
		<input type="checkbox"/> PARTNERSHIP
		<input type="checkbox"/> 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		\$ 1,600.00
	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:		\$ 130.74
	<input checked="" type="checkbox"/> Apr. 30, 1975—1/4; <input type="checkbox"/> June 30, 1975—1/3; <input type="checkbox"/> Sept. 30, 1975—1/2; <input type="checkbox"/> Jan. 31, 1976—100%		\$ 269.26
	5. Less: Amount of overpayment on 1974 return which you elected to claim as a credit		\$
	6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5)		\$

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER


I CERTIFY THAT THIS IS A CORRECT DECLARATION.

This declaration of estimated tax is not a Tax Return.

Signature of Taxpayer. Spouse also if joint declaration.

DATE

SCHEDULE F - SHAREHOLDERS SHARE OF INCOME AND CREDITS
(If additional space is needed, attach schedule)

(1) Name and Address of Each Shareholder	(2) Social Security Number	(3) Number of Shares
(a) <u>EAGLE RUBY</u> <u>4380 STONEY RIVER, BIRM. MICH.</u>		<u>7,500</u>
(b) <u>ESTATE OF GEORGE MARCUS</u> <u>69 W. WASHINGTON #1-150 CHICAGO, ILL. 60602</u>		<u>7,500</u>
(c)		
(d)		
(e)		
(f)		
(g)		
(h)		
(i)		
(j)		

(4) Amount taxable as ordinary income (schedule K, total of lines 4 and 8, U.S. 1120-S)	(5) Distributive Income from page 1, line 5, or page 2, schedule B, line 6	(6) Amount to be used by share- holder on MI-1040 (enter on page 2, schedule 1, line 37 or on page 2, schedule 2, line 46) difference between column 4 and column 5 (see instructions)	(7) Enter here and on form MI-1040, page 1, line 25 each shareholder's pro- portionate share of per- sonal property taxes paid on inventories or the credit for franchise fees paid. (see instructions)
(a) \$ <u>9,169.69</u>	<u>9,169.69</u>		<u>42.01</u>
(b) <u>9,169.69</u>	<u>9,169.69</u>		<u>42.01</u>
(c)			
(d)			
(e)			
(f)			
(g)			
(h)			
(i)			
(j)			

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX
TAX COMPUTATION SCHEDULE

1975

C of D-15-DIT-J (Rev. 8-74)

A. TOTAL DETROIT INCOME EXPECTED IN 1975	\$
B. EXEMPTIONS (\$600.00 FOR EACH EXEMPTION)	\$
C. ESTIMATED DETROIT TAXABLE INCOME (LINE A LESS LINE B)	\$
D. ESTIMATED DETROIT INCOME TAX—NONRESIDENT INDIVIDUALS ENTER 1/2 OF 1% OF LINE C. ALL OTHER TAXPAYERS ENTER 2% OF LINE C. ENTER TAX HERE AND ON LINE 1b OF DECLARATION BELOW	\$

D-1040-ES

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX
For Calendar Year 1975 or Fiscal Year Ending 19

1975

NAME(S) (PRINT OR TYPE)	YOUR SOCIAL SECURITY NUMBER	CHECK TYPE OF DECLARATION <input type="checkbox"/> INDIVIDUAL <input type="checkbox"/> CORPORATION <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> OTHER
ADDRESS	SPOUSE'S SOCIAL SECURITY NUMBER	
CITY	STATE	POSTAL ZIP CODE

KEEP THIS COPY FOR YOUR RECORDS	1a. Your 1974 Detroit Income Tax \$	1b. Your Estimate of 1975 Detroit Income Tax	\$
	2. Amount of Detroit Income Tax to be withheld or other credit expected in 1975		\$
	3. ESTIMATED TAX (line 1b less line 2)		\$
	4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: <input type="checkbox"/> Apr. 30, 1975—1/4; <input type="checkbox"/> June 30, 1975—1/3; <input type="checkbox"/> Sept. 30, 1975—1/2; <input type="checkbox"/> Jan. 31, 1976—100%		\$
	5. Less: Amount of overpayment on 1974 return which you elected to claim as a credit		\$
	6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5)		\$

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER

MAKE REMITTANCE PAYABLE TO "TREASURER, CITY OF DETROIT"
AND MAIL WITH DECLARATION TO:

This declaration of estimated tax is not a Tax Return.

FINANCE DEPARTMENT — INCOME TAX DIVISION
104 CITY-COUNTY BUILDING
DETROIT, MICHIGAN 48226

DATE

DETACH ON PERFORATION AND SEND FORM BELOW WITH YOUR REMITTANCE

D-1040-ES

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX
For Calendar Year 1975 or Fiscal Year Ending 19

1975

NAME(S) (PRINT OR TYPE) COSO-RUMAR SALES, INC.	YOUR SOCIAL SECURITY NUMBER [REDACTED]	CHECK TYPE OF DECLARATION <input type="checkbox"/> INDIVIDUAL <input checked="" type="checkbox"/> CORPORATION <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> OTHER
ADDRESS 18135 LIVERNOIS	SPOUSE'S SOCIAL SECURITY NUMBER	
CITY DETROIT	STATE MICHIGAN	POSTAL ZIP CODE 48221

DOCUMENT LOCATOR NUMBER	1a. Your 1974 Detroit Income Tax \$	1b. Your Estimate of 1975 Detroit Income Tax	\$
	2. Amount of Detroit Income Tax to be withheld or other credit expected in 1975		\$
	3. ESTIMATED TAX (line 1b less line 2)		\$
	4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: <input checked="" type="checkbox"/> Apr. 30, 1975—1/4; <input type="checkbox"/> June 30, 1975—1/3; <input type="checkbox"/> Sept. 30, 1975—1/2; <input type="checkbox"/> Jan. 31, 1976—100%		\$
	5. Less: Amount of overpayment on 1974 return which you elected to claim as a credit		\$
	6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5)		\$

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER

I CERTIFY THAT THIS IS A CORRECT DECLARATION.

This declaration of estimated tax is not a Tax Return.

Signature of Taxpayer. Spouse also if joint declaration.

DATE

SCHEDULE F - SHAREHOLDERS SHARE OF INCOME AND CREDITS
(If additional space is needed, attach schedule)

(1) Name and Address of Each Shareholder	(2) Social Security Number	(3) Number of Shares
(a) EARL RUBY 4380 STONEY RIVER DR. BIRM. MI 48010	XXXXXXXXXX	7,500
(b) ESTATE OF GEORGE MARCUS 69 W. WASHINGTON #1150 CHICAGO, ILL 60602		7,500
(c)		
(d)		
(e)		
(f)		
(g)		
(h)		
(i)		
(j)		

(4) Amount taxable as ordinary income (schedule K, total of lines 4 and 8, U.S. 1120-S)	(5) Distributive Income from page 1, line 5, or page 2, schedule B, line 6	(6) Amount to be used by share- holder on MI-1040 (enter on page 2, schedule 1, line 37 or on page 2, schedule 2, line 46) difference between column 4 and column 5 (see instructions)	(7) Enter here and on form MI-1040, page 1, line 25 each shareholder's pro- portionate share of per- sonal property taxes paid on inventories or the credit for franchise fees paid. (see instructions)
(a) \$ 36,331.38	36,331.38		91.94
(b) 36,331.37	36,331.37		91.94
(c)			
(d)			
(e)			
(f)			
(g)			
(h)			
(i)			
(j)			

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX
TAX COMPUTATION SCHEDULE

1975

C of D-15-DIT-J Rev. 8-74

A. TOTAL DETROIT INCOME EXPECTED IN 1975	\$
B. EXEMPTIONS (\$600.00 FOR EACH EXEMPTION)	\$
C. ESTIMATED DETROIT TAXABLE INCOME (LINE A LESS LINE B)	\$
D. ESTIMATED DETROIT INCOME TAX—NONRESIDENT INDIVIDUALS ENTER 1/2 OF 1% OF LINE C. ALL OTHER TAXPAYERS ENTER 2% OF LINE C. ENTER TAX HERE AND ON LINE 1b OF DECLARATION BELOW	\$

D-1040-ES

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX
For Calendar Year 1975 or Fiscal Year Ending

19

1975

NAME(S) (PRINT OR TYPE)	YOUR SOCIAL SECURITY NUMBER	CHECK TYPE OF DECLARATION <input type="checkbox"/> INDIVIDUAL <input type="checkbox"/> CORPORATION <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> OTHER
ADDRESS	SPOUSE'S SOCIAL SECURITY NUMBER	
CITY	STATE	POSTAL ZIP CODE

KEEP THIS COPY FOR YOUR RECORDS	1a. Your 1974 Detroit Income Tax \$	1b. Your Estimate of 1975 Detroit Income Tax	\$
	2. Amount of Detroit Income Tax to be withheld or other credit expected in 1975		\$
	3. ESTIMATED TAX (line 1b less line 2)		\$
	4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: <input type="checkbox"/> Apr. 30, 1975—1/4; <input type="checkbox"/> June 30, 1975—1/3; <input type="checkbox"/> Sept. 30, 1975—1/2; <input type="checkbox"/> Jan. 31, 1976—100%		\$
	5. Less: Amount of overpayment on 1974 return which you elected to claim as a credit		\$
	6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5)		\$

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER

MAKE REMITTANCE PAYABLE TO "TREASURER, CITY OF DETROIT"
AND MAIL WITH DECLARATION TO:

This declaration of estimated tax is not a Tax Return.

FINANCE DEPARTMENT — INCOME TAX DIVISION
104 CITY-COUNTY BUILDING
DETROIT, MICHIGAN 48226

DATE

DETACH ON PERFORATION AND SEND FORM BELOW WITH YOUR REMITTANCE

D-1040-ES

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX
For Calendar Year 1975 or Fiscal Year Ending

19

1975

NAME(S) (PRINT OR TYPE)	YOUR SOCIAL SECURITY NUMBER	CHECK TYPE OF DECLARATION <input type="checkbox"/> INDIVIDUAL <input checked="" type="checkbox"/> CORPORATION <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> OTHER
ADDRESS	SPOUSE'S SOCIAL SECURITY NUMBER	
CITY	STATE	POSTAL ZIP CODE

DOCUMENT LOCATOR NUMBER	1a. Your 1974 Detroit Income Tax \$	1b. Your Estimate of 1975 Detroit Income Tax	\$
	2. Amount of Detroit Income Tax to be withheld or other credit expected in 1975		\$
	3. ESTIMATED TAX (line 1b less line 2)		\$
	4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: <input checked="" type="checkbox"/> Apr. 30, 1975—1/4; <input type="checkbox"/> June 30, 1975—1/3; <input type="checkbox"/> Sept. 30, 1975—1/2; <input type="checkbox"/> Jan. 31, 1976—100%		\$
	5. Less: Amount of overpayment on 1974 return which you elected to claim as a credit		\$
	6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5)		\$

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER

I CERTIFY THAT THIS IS A CORRECT DECLARATION.

This declaration of estimated tax is not a Tax Return.

Signature of Taxpayer. Spouse also if joint declaration.

DATE

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX
TAX COMPUTATION SCHEDULE

1975

C of D-15-DIT-J (Rev. 8-74)

A. TOTAL DETROIT INCOME EXPECTED IN 1975	\$	
B. EXEMPTIONS (\$600.00 FOR EACH EXEMPTION)	\$	
C. ESTIMATED DETROIT TAXABLE INCOME (LINE A LESS LINE B)	\$	
D. ESTIMATED DETROIT INCOME TAX—NONRESIDENT INDIVIDUALS ENTER 1/2 OF 1% OF LINE C. ALL OTHER TAXPAYERS ENTER 2% OF LINE C. ENTER TAX HERE AND ON LINE 1b OF DECLARATION BELOW	\$	

D-1040-ES

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX
For Calendar Year 1975 or Fiscal Year Ending _____, 19

1975

NAME(S) (PRINT OR TYPE)	YOUR SOCIAL SECURITY NUMBER	CHECK TYPE OF DECLARATION <input type="checkbox"/> INDIVIDUAL <input type="checkbox"/> CORPORATION <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> OTHER
ADDRESS	SPOUSE'S SOCIAL SECURITY NUMBER	
CITY	STATE	POSTAL ZIP CODE

KEEP THIS COPY FOR YOUR RECORDS	1a. Your 1974 Detroit Income Tax \$.....; 1b. Your Estimate of 1975 Detroit Income Tax.....	\$
	2. Amount of Detroit Income Tax to be withheld or other credit expected in 1975.....	\$
	3. ESTIMATED TAX (line 1b less line 2).....	\$
	4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: <input type="checkbox"/> Apr. 30, 1975—1/4; <input type="checkbox"/> June 30, 1975—1/3; <input type="checkbox"/> Sept. 30, 1975—1/2; <input type="checkbox"/> Jan. 31, 1976—100%	\$
	5. Less: Amount of overpayment on 1974 return which you elected to claim as a credit.....	\$
	6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5).....	\$

YOUR

RECORDS

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER _____

MAKE REMITTANCE PAYABLE TO "TREASURER, CITY OF DETROIT"
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FINANCE DEPARTMENT — INCOME TAX DIVISION
104 CITY-COUNTY BUILDING
DETROIT, MICHIGAN 48226

DATE _____

DETACH ON PERFORATION AND SEND FORM BELOW WITH YOUR REMITTANCE

D-1040-ES

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX
For Calendar Year 1975 or Fiscal Year Ending _____, 19

1975

NAME(S) (PRINT OR TYPE) MAROBY, INC.	YOUR SOCIAL SECURITY NUMBER [REDACTED]	CHECK TYPE OF DECLARATION <input type="checkbox"/> INDIVIDUAL <input checked="" type="checkbox"/> CORPORATION <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> OTHER
ADDRESS 18135 LIVERNOIS	SPOUSE'S SOCIAL SECURITY NUMBER	
CITY DETROIT	STATE MICHIGAN	POSTAL ZIP CODE 48221

DOCUMENT LOCATOR NUMBER

1a. Your 1974 Detroit Income Tax \$ 98.22; 1b. Your Estimate of 1975 Detroit Income Tax.....	\$ 100.00
2. Amount of Detroit Income Tax to be withheld or other credit expected in 1975.....	\$ 100.00
3. ESTIMATED TAX (line 1b less line 2).....	\$ 100.00
4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: <input type="checkbox"/> Apr. 30, 1975—1/4; <input type="checkbox"/> June 30, 1975—1/3; <input type="checkbox"/> Sept. 30, 1975—1/2; <input type="checkbox"/> Jan. 31, 1976—100%	\$ 61.23
5. Less: Amount of overpayment on 1974 return which you elected to claim as a credit.....	\$ 38.17
6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5).....	\$ 38.17

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER _____

I CERTIFY THAT THIS IS A CORRECT DECLARATION.

This declaration of estimated tax is not a Tax Return.

Signature of Taxpayer. Spouse also if joint declaration.

DATE _____

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX
TAX COMPUTATION SCHEDULE

1975

C of D-15-DIT-J (Rev. 8-74)

A. TOTAL DETROIT INCOME EXPECTED IN 1975	\$	
B. EXEMPTIONS (\$600.00 FOR EACH EXEMPTION)	\$	
C. ESTIMATED DETROIT TAXABLE INCOME (LINE A LESS LINE B)	\$	
D. ESTIMATED DETROIT INCOME TAX—NONRESIDENT INDIVIDUALS ENTER 1/2 OF 1% OF LINE C. ALL OTHER TAXPAYERS ENTER 2% OF LINE C. ENTER TAX HERE AND ON LINE 1b OF DECLARATION BELOW	\$	

D-1040-ES

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX
For Calendar Year 1975 or Fiscal Year Ending _____, 19

1975

NAME(S) (PRINT OR TYPE)	YOUR SOCIAL SECURITY NUMBER	CHECK TYPE OF DECLARATION <input type="checkbox"/> INDIVIDUAL <input type="checkbox"/> CORPORATION <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> OTHER
ADDRESS	SPOUSE'S SOCIAL SECURITY NUMBER	
CITY	STATE	POSTAL ZIP CODE

KEEP THIS COPY FOR YOUR RECORDS	1a. Your 1974 Detroit Income Tax \$.....	1b. Your Estimate of 1975 Detroit Income Tax.....	\$	
	2. Amount of Detroit Income Tax to be withheld or other credit expected in 1975.....		\$	
	3. ESTIMATED TAX (line 1b less line 2).....		\$	
	4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: <input type="checkbox"/> Apr. 30, 1975—1/4; <input type="checkbox"/> June 30, 1975—1/3; <input type="checkbox"/> Sept. 30, 1975—1/2; <input type="checkbox"/> Jan. 31, 1976—100%		\$	
	5. Less: Amount of overpayment on 1974 return which you elected to claim as a credit.....		\$	
6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5).....		\$		

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER _____

MAKE REMITTANCE PAYABLE TO "TREASURER, CITY OF DETROIT"
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FINANCE DEPARTMENT — INCOME TAX DIVISION
104 CITY-COUNTY BUILDING
DETROIT, MICHIGAN 48226

DATE _____

DETACH ON PERFORATION AND SEND FORM BELOW WITH YOUR REMITTANCE

D-1040-ES

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX
For Calendar Year 1975 or Fiscal Year Ending _____, 19

1975

NAME(S) (PRINT OR TYPE) MAROBY, INC.	YOUR SOCIAL SECURITY NUMBER [REDACTED]	CHECK TYPE OF DECLARATION <input type="checkbox"/> INDIVIDUAL <input checked="" type="checkbox"/> CORPORATION <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> OTHER
ADDRESS 18135 LIVERNOIS	SPOUSE'S SOCIAL SECURITY NUMBER	
CITY DETROIT	STATE MICHIGAN	POSTAL ZIP CODE 48221

DOCUMENT LOCATOR NUMBER	1a. Your 1974 Detroit Income Tax \$.....	1b. Your Estimate of 1975 Detroit Income Tax.....	\$	100	00
	2. Amount of Detroit Income Tax to be withheld or other credit expected in 1975.....		\$	100	00
	3. ESTIMATED TAX (line 1b less line 2).....		\$	100	00
	4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: <input type="checkbox"/> Apr. 30, 1975—1/4; <input type="checkbox"/> June 30, 1975—1/3; <input type="checkbox"/> Sept. 30, 1975—1/2; <input type="checkbox"/> Jan. 31, 1976—100%		\$	61	83
	5. Less: Amount of overpayment on 1974 return which you elected to claim as a credit.....		\$	38	17
	6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5).....		\$	38	17

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER _____

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DATE _____