
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.

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

Preparer's address and ZIP code **13707 VANOWEN ST VAN NUYS CA 91405**

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 59 1/2
(b) Age 59 1/2 to 70 1/2
(c) Over age 70 1/2 (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) 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")

Table with columns: 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

Table with columns: 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

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)
9 15% of line 8 or \$1,500, whichever is lesser (if you are 70 1/2 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 59 1/2). 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 + PHYLLIS	Last name RUBY	Your social security number 322 12 7997
	Present home address (Number and street, including apartment number, or rural route) 16250 BIRCHER ST	For Privacy Act Notification, see page 5 of Instructions.	Spouse's social security no. 349 18 1420
	City, town or post office, State and ZIP code GRANADA HILLS CA	Occupation Yours <input checked="" type="checkbox"/> S/E Spouse's <input checked="" type="checkbox"/> 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 <input type="checkbox"/> 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 Enter number <input type="checkbox"/> 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 <input type="checkbox"/>		c Number of other dependents (from line 7) <input type="checkbox"/> 4
	4 <input type="checkbox"/> Unmarried Head of Household. See page 7 of instructions to see if you qualify <input type="checkbox"/>		d Total (add lines 6a, b, and c) <input type="checkbox"/> 4
	5 <input type="checkbox"/> Qualifying widow(er) with dependent child (Year spouse died <input type="checkbox"/> 19). See page 7 of Instructions.		e Age 65 or older. <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse Enter number of boxes checked <input type="checkbox"/> 4
			f TOTAL (add lines 6d and e) <input type="checkbox"/> 4

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

8 Presidential Election Campaign Fund Do you wish to designate \$1 of your taxes for this fund? Yes No
If joint return, does your spouse wish to designate \$1? Yes No

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	51.95
	12 Income other than wages, dividends, and interest (from line 37)	12	25.46
	13 Total (add lines 9, 10c, 11 and 12)	13	77.41
	14 Adjustments to income (such as moving expense, etc. from line 42)	14	-0-
	15a Subtract line 14 from line 13	15a	77.41
	b Disability income exclusion (sick pay) (attach Form 2440)	15b	-0-
	c Adjusted gross income. Subtract line 15b from line 15a, then complete Part III on back. (If less than \$8,000, see page 2 of Instructions on "Earned Income Credit.")	15c	77.41

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

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 <input type="checkbox"/> 28	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

Table with 3 columns: Line number, Description, and Amount. Includes lines 29-37. Handwritten values: 3546, 1000, 2546.

Part II Adjustments to Income

Table with 3 columns: Line number, Description, and Amount. Includes lines 38-42.

Part III Tax Computation

Table with 3 columns: Line number, Description, and Amount. Includes lines 43-47. Handwritten values: 7741, 5686, 2055, 3000, 0.

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

Part IV Credits

Table with 3 columns: Line number, Description, and Amount. Includes lines 48-54.

Part V Other Taxes

Table with 3 columns: Line number, Description, and Amount. Includes lines 55-62. Handwritten values: 280, 280.

Part VI Other Payments

Table with 3 columns: Line number, Description, and Amount. Includes lines 63-66.

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

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 7997

Schedule A—Itemized Deductions (Schedule B on back)

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

1 One half (but not more than \$150) of insurance premiums for medical care. (Be sure to include in line 10 below)	
2 Medicine and drugs	
3 Enter 1% of line 15c, Form 1040	
4 Subtract line 3 from line 2. Enter difference (if less than zero, enter zero)	
5 Enter balance of insurance premiums for medical care not entered on line 1	
6 Enter other medical and dental expenses:	
a Doctors, dentists, nurses, etc.	
b Hospitals	
c Other (itemize—include hearing aids, dentures, eyeglasses, transportation, etc.) ▶	
7 Total (add lines 4 through 6c)	
8 Enter 3% of line 15c, Form 1040	
9 Subtract line 8 from line 7 (if less than zero, enter zero)	
10 Total (add lines 1 and 9). Enter here and on line 34	1941

SCIT

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	1128

SCIT

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	2517

SCIT

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	100

SCIT

Casualty or Theft Loss(es) (See page 15 of Instructions.)
Note: If you had more than one loss, omit lines 25 through 28 and see page 15 of Instructions for guidance.

25 Loss before insurance reimbursement	
26 Insurance reimbursement	
27 Subtract line 26 from line 25. Enter difference (if less than zero, enter zero)	
28 Enter \$100 or amount on line 27, whichever is smaller	
29 Casualty or theft loss (subtract line 28 from line 27). Enter here and on line 38	0

Miscellaneous Deductions (See page 15 of Instructions.)

30 Alimony paid	
31 Union dues	
32 Other (itemize) ▶	
33 Total (add lines 30 through 32). Enter here and on line 39	0

Summary of Itemized Deductions

34 Total medical and dental—line 10	1941
35 Total taxes—line 17	1128
36 Total interest—line 20	2517
37 Total contributions—line 24	100
38 Casualty or theft loss(es)—line 29	0
39 Total miscellaneous—line 33	0
40 Total deductions (add lines 34 through 39). Enter here and on Form 1040, line 44	5686

A

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

Your social security number

S. & P. RUDY

322 12 7997

Part I Dividend Income

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

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

Table with 3 columns for dividend information. Rows 1-6 are empty.

Summary rows for dividend income: 2 Total of line 1, 3 Capital gain distributions, 4 Nontaxable distributions, 5 Total (add lines 3 and 4), 6 Dividends before exclusion (subtract line 5 from line 2). Enter here and on Form 1040, line 10a.

Part II Interest Income

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

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

Table with 2 columns for interest information. Rows include: NOTE ON WOODLEY BISTRO (4959), UAL (17), TRANSWORLD (11), ✓ ✓ (191), WORLD (17).

8 Total interest income. Enter here and on Form 1040, line 11. 5195

Note: If you received capital gain distributions and do not need Schedule D to report any other gains or losses or to compute the alternative tax, do not file that schedule. Instead, enter 50 percent of capital gain distributions on Form 1040, line 30b.

Part III Foreign Accounts and Foreign Trusts

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

2 Were you the grantor of, or transferor to, a foreign trust during any taxable year, which foreign trust was in being during the current taxable year, whether or not you have any beneficial interest in such trust? Yes No

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Profit or (Loss) From Business or Profession

(Sole Proprietorship)

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

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

1976

Name of proprietor

S & P Ruby

Social security number

322 12 7997

- A** Principal business activity (see Schedule C Instructions) ▶ *SERVICE*; product ▶ *SNACK BAR*
B Business name ▶ *WOODLEY BISTRO COFFEE SHOP* **C** Employer identification number ▶ *95-2651578*
D Business address (number and street) ▶ *16055 VENTURA BLVD*
 City, State and ZIP code ▶ *ENCINO CA 91316* **C**
E Indicate method of accounting: (1) Cash (2) Accrual (3) Other ▶
F Were you required to file Form W-3 or Form 1096 for 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	6 Depreciation (explain in Schedule C-3)		6	
	7	7 Taxes on business and business property (explain in Schedule C-2)		7	
	8	8 Rent on business property		8	
	9	9 Repairs (explain in Schedule C-2)		9	
	10	10 Salaries and wages not included on line 3, Schedule C-1 (exclude any paid to yourself)		10	
	11	11 Insurance		11	
	12	12 Legal and professional fees		12	
	13	13 Commissions		13	
	14	14 Amortization (attach statement)		14	
	15(a)	15 (a) Pension and profit-sharing plans (see Schedule C Instructions)		15(a)	
	(b)	(b) Employee benefit programs (see Schedule C Instructions)		(b)	
	16	16 Interest on business indebtedness		16	
	17	17 Bad debts arising from sales or services		17	
	18	18 Depletion		18	
	19	19 Other business expenses (specify):			
(a)	(a)				
(b)	(b)				
(c)	(c)				
(d)	(d)				
(e)	(e)				
(f)	(f)				
(g)	(g)				
(h)	(h)				
(i)	(i)				
(j)	(j)				
(k)	(k) Total other business expenses (add lines 19(a) through 19(j))		<i>SCA</i>	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

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		
<p>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.</p>					
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.

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

Computation of Social Security Self-Employment Tax

1976

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

Ⓞ If you had wages, including tips, of \$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 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

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 instructions for line 36.) Specify ▶
e Other

5a

5b

5c

5d

5e

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

6

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

7

8 Adjusted net earnings or (loss) from nonfarm self-employment (line 6, as adjusted by line 7) . . .
If line 8 is \$1,600 or more **OR** if you do not elect to use the Nonfarm Optional Method, omit lines 9 through 11 and enter amount from line 8 on line 12b, Part III.

8

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) . . .

9a

9b

9c

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

10

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

11

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

Part III Computation of Social Security Self-Employment Tax

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

12a

12b

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

13

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

14

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

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

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

Section B.—Long-term Capital Loss Carryover

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

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

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

Section A.—Short-term Capital Loss Carryover

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

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

Section B.—Long-term Capital Loss Carryover

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

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

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:	9(a)	
(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:	(b)	(10000)
(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))		

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))		

NAME

S.P. Ruby

CALENDAR YEAR 19

76

ADDRESS

SOC. SEC. NO.

322-12-7997

DEDUCTION SCHEDULE

MEDICAL		STATE	FEDERAL	CONTRIBUTIONS		STATE	FEDERAL
2	MEDICINE/DRUGS			21a	CASH CONTRIBUTIONS		
3	LESS 1% A.G.I. (Line 18 - 1040)			21b	PARTNERSHIP SHARE		
4	NET MED/DRUGS				GIRL/BOY SCOUTS		
5	H & A INS. (1/2 + EXCESS)		1405		HEART FUND/CANCER FUND		100
6a	DR.				RED CROSS/UNITED FUND		
	DR.				XMAS & EASTER SEALS		
	DR.				MISC. ORGANIZED CHARITIES		
	DR.				POLITICAL CONTRIBUTIONS		
	DR.		548		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	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		
1+	1/2 (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		139		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
				SUMMARY OF ITEMIZED DED.			
17	TOTAL TAXES	1128	1128	34	TOT. DEDUCTIBLE MEDICAL & DENTAL EXPENSES (FROM LINE 10)		
INTEREST (TO WHOM PAID)				35	TOTAL TAXES (From Line 17)		
18	MORTGAGE		2482	36	TOTAL INTEREST (Line 20)		
				37	TOTAL CONTR. (Line 24)		
19	INSTALLMENT LOANS		35	38	CAS. & THEFT LOSS(ES) (Line 29)		
				39	TOTAL MISCELLANEOUS DEDUCTIONS (FROM LINE 33)		
				40	TOTAL ITEMIZED DEDUCTIONS ENTER ON FORM 1040 LINE 44	5686	5686
				REMARKS			
20	TOTAL INTEREST	2517	2517				

NAME: S. & P. Ruby
 ADDRESS _____

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

CALENDAR YEAR 19 76
 FISCAL YEAR ENDING _____
 _____ 19 _____

SCHEDULE OF PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

PRINCIPAL BUSINESS ACTIVITY			
BUSINESS NAME		EMPLOYERS NO.	
BUSINESS ADDRESS			
TOTAL RECEIPTS			15947
INVENTORY AT BEGINNING OF YEAR			
MERCHANDISE PURCHASED		8856	
LABOR			
TOTAL		8856	
INVENTORY AT END OF YEAR		2400	6456
GROSS PROFIT			9491
GROSS INCOME			9491
OTHER BUSINESS DEDUCTIONS			
ADVERTISING		208	
AUTO AND TRUCK EXPENSE		900	
BAD DEBTS			
CASH SHORT			
COMMISSIONS			
DELIVERY			
DEPRECIATION (SCHEDULE ATTACHED)		106	
DUES AND SUBSCRIPTIONS			
ENTERTAINMENT AND PROMOTIONAL			
INSURANCE		637	
INTEREST		419	
JANITOR SERVICE			
LAUNDRY			
LEGAL AND ACCOUNTING		50	
MAINTENANCE			
OFFICE SUPPLIES AND EXPENSE			
RENT		1608	
REPAIRS		13	
SALARIES AND WAGES			
SALARIES OFFICERS			
SUPPLIES		1551	
TAXES AND LICENSES		284	
TAXES - PAYROLL			
TELEPHONE		169	
TRAVEL			
UTILITIES			
NET PROFIT (OR (LOSS)) - FEDERAL RETURN			5945
NET PROFIT (OR (LOSS)) - STATE RETURN (SEE DEPREC. SCHEDULE FOR DIFF.)			3546

NAME SAMUEL & PHYLLIS RUBY
 T.D. or SOC. SEC. NO. 322-12-7997

Calendar Yr. 19 25
 F/Y/E 19

GAINS ON INSTALLMENT SALES

DESCRIPTION OF PROPERTY COFFEE SHOP
 DATE ACQUIRED 4/17/74 DATE SOLD 9/12/75

TYPE OF ASSET:	CAPITAL	SEC. 1245	SEC. 1250
1. SELLING PRICE: CASH	\$	\$20148	\$
2. NOTES		48152	
3. MORTGAGE TRANSFERRED			
4. OTHER			
5. GROSS SALES PRICE (1+2+3+4)		68300	
6. COST OR BASIS	\$	\$75228	\$
7. LESS ACCUMULATED DEPRECIATION			
8. PRIOR TO 1-1-62			
9. PRIOR TO 1-1-64			
10. AFTER 12-31-61		2313	
11. ST. LINE AFTER 12-31-63			
12. EXCESS OVER S/L 1-64/12-69			
13. EXCESS OVER S/L AFTER 12-31-69			
14. ADJUSTED BASIS (6-7 THRU 13)		42915	
15. EXPENSES OF SALE		238	
16. TOTAL ADJUSTED BASIS (14 + 15)		43153	
17. TOTAL GROSS PROFIT (5 - 16)	\$		
18. TOTAL GROSS PROFIT - ORDINARY		\$2313	\$
19. TOTAL GROSS PROFIT - OTHER		\$22834	\$
20. CONTRACT PRICE (1 + 2 + 4)	\$	\$68300	\$
21. GROSS PROFIT %		36.82%	%
22. PAYMENTS RECEIVED YEAR OF SALE			
23. CASH (1)		20148	
24. PRINCIPAL COLLECTIONS		-0-	
25. EXCESS MORTGAGE OVER BASIS		-0-	
26. OTHER (4)		-0-	
27. TOTAL PAYMENTS (23 THRU 26)		20148	
28. RECOGNIZED GAIN			
29. RECOGNIZED GAIN - ORDINARY		2313	
30. RECOGNIZED GAIN - OTHER		5105	

ORDINARY INCOME

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

RESIDENT
540



INDIVIDUAL
CALIFORNIA
INCOME TAX

TAXABLE YEAR
1976

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

Check Calendar Year
One: Fiscal Year Ending _____ 1977

NAME (If joint return, give first names and initials of both) SAMUEL & PHYLLIS		LAST NAME RUBY	FOR PRIVACY NOTIFICATION SEE PAGE 2 OF INSTRUCTIONS	
PRESENT HOME ADDRESS (Number and street, including apartment number, or rural route) 16250 BIRCHER ST		Your Social Security Number 322 12 7997		Spouse's Social Security Number 349 18 1420
CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE GRANADA HILLS CA		OCCU- PATION	Yours SE	Spouse's S/E

FILING STATUS	<input type="checkbox"/> 1 Single (Check Only One)	EXEMPTION CREDITS	<input type="checkbox"/> 6 Personal { If line 1 or 3 checked, enter \$25 } 0	6	50	00
	<input checked="" type="checkbox"/> 2 Married filing joint return (even if only one had income)		<input type="checkbox"/> 7 Dependents — Do not list the person who qualifies you as head of household. ELISA THOMAS	7	16	00
	<input type="checkbox"/> 3 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
	<input type="checkbox"/> 4 Head of Household—Enter name of qualifying individual		<input type="checkbox"/> 8 Blind (see instructions) Number of blind exemptions _____ x \$8	9	06	00
	<input type="checkbox"/> 5 Widow(er) with dependent child (Year spouse died 19__)		<input type="checkbox"/> 9 Total exemption credits (add lines 6, 7 and 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, 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	-0-
23	Net tax liability (subtract line 22 from line 21—if line 22 is greater than line 21, enter zero)	23	-0-
24	Other taxes (from line 71)	24	0
25	Total tax liability (add lines 23 and 24)	25	0

26	Total California income tax withheld (attach W-2 or W-2P to face of this return)	26	0
27	Renter's credit—if you lived in rented property on March 1, 1976, complete Part 1 on page 2	27	0
28	1976 California estimated tax payments	28	
29	Excess California SDI tax withheld (see instructions)	29	
30	Total Credits	30	-0-

31	If line 25 is larger than line 30, enter BALANCE DUE. If it is equal to line 30, enter zero. Mail return to: FRANCHISE TAX BOARD SACRAMENTO, CA 95867 PAY IN FULL →	31	-0-
32	If line 25 is smaller than line 30, enter amount OVERPAID	32	-0-
33	Amount of line 32 to be REFUNDED TO YOU. Allow at least six weeks. Mail return to: FRANCHISE TAX BOARD P.O. BOX 13-540 SACRAMENTO, CA 95813 →	33	-0-
34	Amount of line 32 to be credited on your 1977 ESTIMATED TAX	34	

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) **95 2941449** Date _____
Address (and Zip code) _____

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

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

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

PART II - Other Income

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

PART III - Adjustments to Income

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

PART IV - Itemized Deductions

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

56 Total deductible medical and dental expenses (from Schedule A(540), line 10)		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

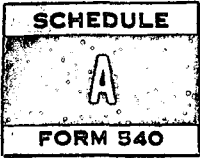
PART V - Other Credits - SEE INSTRUCTIONS FOR EACH CREDIT CLAIMED BELOW

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

SCH

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

SCH

1128

Interest Expense

- 18. Home mortgage
- 19. Other (itemize)
- 20. Total—(Add lines 18 and 19. Enter here and on Form 540, line 58)

SCH

2517

Contributions

- 21(a). Cash contributions for which you have receipts, canceled checks, etc.
- (b). Other cash contributions. List donees and amounts
- 22. Other than cash.—See instructions for required statement
- 23. Carryover from 1974 & subsequent years — See instructions
- 24. Total— (Add lines 21a thru 23. Maximum deduction may not exceed 20% of adjusted gross income. Enter here and on Form 540, line 59)

SCH

100

Casualty or Theft Loss(es)

- NOTE: If you had more than one loss, omit lines 25 through 28—See instructions for guidance
- 25. Loss before insurance reimbursement
 - 26. Insurance reimbursement
 - 27. Subtract line 26 from line 25, Enter difference (If less than zero, enter zero)
 - 28. Enter \$100 or amount on line 27, whichever is smaller
 - 29. Casualty or theft loss (subtract line 28 from line 27. Enter here and on Form 540, line 60)

0

Miscellaneous Deductions

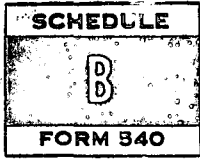
- 30. Alimony paid to
- 31. Employment Education Expense
- 32. Union dues
- Other (itemize)
- 33. Total (Add lines 30 through 32. Enter here and on Form 540, line 61)

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

4959

17

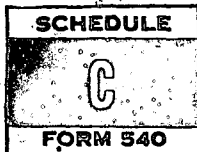
11

191

17

2. 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 965

Name as shown on Form 540 or 540NR

S. & P. Ruby

Social Security Number

322-12-7997

A. Name and Address of Business

WOODLEY BISTRO COFFEE SHOP, 16055 VENTURA BLVD ENCINO CA 95-2651578

B. Federal Employer I.D. No.

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

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

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

F. Method of inventory valuation *COST*

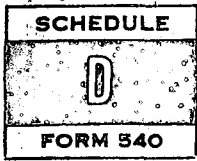


Was there any substantial change in the manner of determining quantities, costs, or valuations between the opening and closing inventories?
 YES NO If "Yes," attach explanation.

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

Schedule C-1 Depreciation Claimed on line 13.	Group and guideline class or description of property	Date Acquired	Cost or other basis	Depreciation allowed (or allowable) in prior years	Method of computing depreciation	Life or Rate	Depreciation for this year
				<i>scff</i>			<i>106</i>

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 subsequent improvements (if not purchased, attach explanation) and expense of sale	f. Gain or loss (d. less e.)
1.					
2. Enter gain (or loss), if applicable, from line 17, Schedule D-1 (540) (attach copy)					
3. Enter your share of net gain or loss from partnerships and fiduciaries					
4. Net gain or loss, combine lines 1, 2 and 3					

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

5.	<u>INSTALLMENT SALE</u>				<u>5355</u>
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))					<u>5355</u>

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			
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)	<u>1975</u>	<u>(15092)</u>	
17. Combine the amounts shown on lines 13, 14, 15 and 16			<u>(1561)</u>
18. If line 17 shows a gain, enter here and on page 2, Part II of Form 540 or 540NR			
19. If line 17 shows a loss, enter here and on page 2, Part II of Form 540 or 540NR the smallest of:			
(a) amount on lines 17;			
(b) the taxable income for the taxable year (computed without regard to gains or losses from sale or exchange of capital assets; or			
(c) \$1,000 (\$500 in the case of a husband or wife filing a separate return)			<u>(1000)</u>

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

Name (If joint return, give first names and initials of both) Last name SAMUEL & PHYLLIS RUBY
Your social security number 322 12 7997
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
Spouse's social security no. 349 18 1420
Occupation Yours S/E Spouse's S/E

Requested by Census Bureau for Revenue Sharing
A In what city, town, village, etc., do you live? LOS ANGELES
B Do you live within the legal limits of the city, town, etc.? Yes
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 Single, 2 Married filing joint return (checked), 3 Married filing separately, 4 Unmarried Head of Household, 5 Qualifying widow(er) with dependent child.
Exemptions: 6a Regular Yourself (checked), Spouse (checked), 6b First names of your dependent children who lived with you ELISA THOMAS, 6c Number of other dependents (from line 27), 6d Total (add lines 6a, b, and c), 6e Age 65 or over, Blind, 6f Total (add lines 6d and e).

8 Presidential Election Campaign Fund: Do you wish to designate \$1 of your taxes for this fund? Yes. If joint return, does your spouse wish to designate \$1? Yes.

Income table with columns for line number and amount. Line 9: Wages, salaries, tips, and other employee compensation -0-. Line 10a: Dividends \$17. Line 10b: Less exclusion \$17. Line 10c: Balance -0-. Line 11: Interest income 95. Line 12: Income other than wages, dividends, and interest 8872. Line 13: Total (add lines 9, 10c, 11, and 12) 8967. Line 14: Adjustments to income 375. Line 15: Subtract line 14 from line 13 (Adjusted Gross Income) 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.

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

23 If line 20 is larger than line 22, enter BALANCE DUE IRS.
24 If line 22 is larger than line 20, enter amount OVERPAID 202.
25 Amount of line 24 to be REFUNDED TO YOU 202.
26 Amount of line 24 to be credited on 1976 estimated tax. 26.

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.

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 Dividend and Interest Income

1975

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

SAMUEL & PHYLLIS RUBY

Your social security number

322 12 7997

Schedule A—Itemized Deductions (Schedule B on back)

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

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

SCM

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

SCM

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

SCM

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

SCM

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

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

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

Miscellaneous Deductions (See page 13 of Instructions.)

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

Summary of Itemized Deductions

A

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

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: **32212-2997**

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

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? Yes No

H Method of inventory valuation: _____ Was there any substantial change in the manner of determining quantities, costs, or valuations between the opening and closing inventories? (If "Yes," attach explanation) Yes No

Income			
1	Gross receipts or sales \$	Less: returns and allowances \$	Balance ▶
2	Less: Cost of goods sold and/or operations (Schedule C-1, line 8)		
3	Gross profit		
4	Other income (attach schedule)		
5	Total income (add lines 3 and 4)		
Deductions			
6	Depreciation (explain in Schedule C-3)		
7	Taxes on business and business property (explain in Schedule C-2)		
8	Rent on business property		
9	Repairs (explain in Schedule C-2)		
10	Salaries and wages not included on line 3, Schedule C-1 (exclude any paid to yourself)		
11	Insurance		
12	Legal and professional fees		
13	Commissions		
14	Amortization (attach statement)		
15	(a) Pension and profit-sharing plans (see Schedule C Instructions)		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) ScH	(H)	5159
	(h) _____	(W)	2400
	(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))		TOTAL 20

21 Net profit or (loss) (subtract line 20 from line 5). Enter here and on Form 1040, line 28. ALSO enter on Schedule SE, line 5(a): **2559**

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

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

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

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

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

a. Group and guideline class or description of property	b. Date acquired	c. Cost or other basis	d. Depreciation allowed or allowable in prior years	e. Method of computing depreciation	f. Life or rate	g. Depreciation for this year
1 Total additional first-year depreciation (do not include in items below)						
2 Depreciation from Form 4832						
3 Depreciation from Form 5006 (See Note above)						
4 Other depreciation:						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify)						
5 Totals						
6 Less amount of depreciation claimed in Schedule C-1, page 1						
7 Balance—Enter here and on page 1, line 6						974

SCH

974

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

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

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

Did you claim a deduction for expenses connected with:

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

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)

Social security number of self-employed person ▶

SAMUEL RUBY

322-12-7997

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

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

Part I Computation of Net Earnings from FARM Self-Employment

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

REGULAR METHOD

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

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 . . .

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

5 Net profit or (loss) from: (a) Schedule C, line 21. (Enter combined amount if more than one business.) . . . 5159

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

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

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

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

6 Total (add lines 5(a) through (e)) . . . 5159

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

8 Adjusted net earnings or (loss) from nonfarm self-employment (line 6, as adjusted by line 7) . . . 5159

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

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) . . . \$1,600 00

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

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

10 Enter two-thirds of gross nonfarm 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) . . . 5159

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

13 Total net earnings or (loss) from self-employment reported on line 12. (If Line 13 is less than \$400, you are not subject to self-employment tax. Do not fill in rest of schedule.) . . . 5159

14 The largest amount of combined wages and self-employment earnings subject to social security or railroad retirement taxes for 1975 is . . . \$14,100 00

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

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

(c) Total of lines 15(a) and (b) . . . 0

16 Balance (subtract line 15(c) from line 14) . . . 14100

17 Self-employment income—line 13 or 16, whichever is smaller . . . 5159

18 Self-employment tax. (If line 17 is \$14,100.00, enter \$1,113.90; if less, multiply the amount on line 17 by .079.) Enter here and on Form 1040, line 59 . . . 408

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) PHYLLIS RUBY **Social security number of self-employed person** ▶ 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	(a) Schedule F, line 54 (cash method), or line 74 (accrual method)		
1 Net profit or (loss) from:	(b) Farm partnerships		
2 Net earnings from farm self-employment (add lines 1(a) and (b))			
FARM OPTIONAL METHOD	(a) Not more than \$2,400, enter two-thirds of the gross profits		
3 If gross profits from farming ¹ are:	(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	(a) Schedule C, line 21. (Enter combined amount if more than one business.)	<u>2400</u>	
5 Net profit or (loss) from:	(b) Partnerships, joint ventures, etc. (other than farming)		
	(c) Service as a minister, member of a religious order, or a Christian Science practitioner. (Include rental value of parsonage or rental allowance furnished.) If you filed Form 4361, check here <input type="checkbox"/> and enter zero on this line		
	(d) Service with a foreign government or international organization		
	(e) Other (See Form 1040 instructions for line 35.) Specify ▶		
6 Total (add lines 5(a) through (e))		<u>2400</u>	
7 Enter adjustments if any (attach statement)			
8 Adjusted net earnings or (loss) from nonfarm self-employment (line 6, as adjusted by line 7)		<u>2400</u>	
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	(a) Maximum amount reportable, under both optional methods combined (farm and nonfarm)	<u>\$1,600</u>	<u>00</u>
9 (b) Enter amount from line 3. (If you did not elect to use the farm optional method, enter zero.)	(c) Balance (subtract line 9(b) from line 9(a))		
10 Enter two-thirds of gross nonfarm profits ² or \$1,600, whichever is smaller			
11 Enter here and on line 12(b), the amount on line 9(c) or line 10, whichever is smaller			
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)		<u>2400</u>	
(b) From nonfarm (from line 8, or line 11 if you elect to use the Nonfarm Optional Method)		<u>2400</u>	
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.)		<u>2400</u>	
14 The largest amount of combined wages and self-employment earnings subject to social security or railroad retirement taxes for 1975 is		<u>\$14,100</u>	<u>00</u>
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)		<u>2400</u>	
17 Self-employment income—line 13 or 16, whichever is smaller		<u>2400</u>	
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		<u>190</u>	

Supplemental Schedule of Gains and Losses

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

1975

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

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
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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) <u>WOODLEY BISTRO COFFEESHOP</u>	<u>2/1/74</u>	<u>9/2/75</u>
(B)		
(C)		
(D)		
(E)		

Relate lines 10(A) through 10(E) to these columns ▶▶▶▶▶	Property (A)	Property (B)	Property (C)	Property (D)	Property (E)
11 Gross sales price	INSTALLMENT SALE				
12 Cost or other basis and expense of sale					
13 Depreciation allowed (or allowable)					
14 Adjusted basis, line 12 less line 13					
15 Total gain, line 11 less line 14					
16 If section 1245 property:					
(a) Depreciation allowed (or allowable) after applicable date (see instructions)					
(b) Enter smaller of line 15 or 16(a)					
17 If section 1250 property:					
(a) Enter additional depreciation after 12/31/63 and before 1/1/70					
(b) Enter additional depreciation after 12/31/69					
(c) Enter smaller of line 15 or 17(b)					
(d) Line 17(c) times applicable percentage (see instruction G.4)					
(e) Enter any excess of line 15 over line 17(b)					
(f) Enter smaller of line 17(a) or 17(e)					
(g) Line 17(f) times applicable percentage (see instruction G.4)					
(h) Add lines 17(d) and 17(g)					
18 If section 1251 property:					
(a) If farmland, enter soil, water, and land clearing expenses for current year and the four preceding years					
(b) If farm property other than land, subtract line 16(b) from line 15; OR, if farmland, enter smaller of line 15 or 18(a) (see instruction G.5)					
(c) Excess deductions account (see instruction G.5)					
(d) Enter smaller of line 18(b) or 18(c)					
19 If section 1252 property:					
(a) Enter soil, water, and land clearing expenses made after 12/31/69					
(b) Enter amount from line 18(d), if none enter a zero					
(c) Enter any excess of line 19(a) over line 19(b)					
(d) Line 19(c) times applicable percentage (see instruction G.5)					
(e) Line 15 less line 19(b)					
(f) Enter smaller of line 19(d) or 19(e)					

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

20 Total gains for all properties (add columns (A) through (E), line 15)	<u>7418</u>
21 Add columns (A) through (E), lines 16(b), 17(h), 18(d), and 19(f). Enter here and on line 7	<u>2313</u>
22 Subtract line 21 from line 20. Enter here and in appropriate Section in Part I (see instructions E and G.2)	<u>5105</u>

Capital Loss Carryover

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

1975

Name(s) as shown on Form 1040

SAMUEL & PHYLLIS RUBY

Social Security Number

322 12 7997

A. Who Should File.—You will need to complete either Part I or Part II of this form if you have a capital loss to carry over to 1975.

You will have a capital loss to carry to 1975 if the amount on your 1974 Schedule D (Form 1040), line 16(a), or line 33, is **LARGER THAN** the loss deducted on your 1974 Form 1040, line 29.

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

1. Complete only Part I if lines 4(a) and 12(a) on your 1974 Schedule D (Form 1040) **DO NOT SHOW A LOSS.**

2. Complete only Part II if either (or both) line 4(a) or line 12(a) on your 1974 Schedule D (Form 1040) shows a loss.

Part I Post-1969 Capital Loss Carryovers

Section A.—Short-term Capital Loss Carryover

1 Enter loss shown on your 1974 Schedule D (Form 1040), line 5; if none, enter zero and ignore lines 2 through 6—then go to line 7	1	
2 Enter gain shown on your 1974 Schedule D (Form 1040), line 13. If that line is blank or shows a loss, enter a zero	2	
3 Reduce any loss on line 1 to the extent of any gain on line 2	3	
4 Enter amount shown on your 1974 Form 1040, line 29	4	
5 Enter smaller of line 3 or 4	5	
6 Excess of amount on line 3 over amount on line 5	6	

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

Section B.—Long-term Capital Loss Carryover

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

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

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)
<p>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.</p>			
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-
<p>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.</p>			
5	Enter any gain from your 1974 Schedule D (Form 1040), line 3	5	-0-
6	Enter smaller of line 4 or 5	6	-0-
7	Enter excess of gain on line 4 over line 6	7	-0-
8	Enter loss from your 1974 Schedule D (Form 1040), line 12(a); otherwise, enter a zero	8	(13322)
9	Reduce any gain on line 7 to the extent of any loss on line 8	9	(13322)
10	Enter loss from your 1974 Schedule D (Form 1040), line 4(a); otherwise enter a zero	10	-0-
11	Add the gains on lines 6 and 9	11	-0-
12	Reduce the loss on line 10 to the extent of any gain on line 11	12	
13	Pre-1970 short-term capital loss (Enter smaller of line 3 or 12)	13	-0-
14	Short-term capital loss attributable to years beginning after 1969 (excess of line 3 over line 13)	14	(2741)

Section B.—Computation of Capital Loss Carryovers to 1975

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

NAME SAMUEL & PHYLLIS RUBY CALENDAR YEAR 19 75

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

DEDUCTION SCHEDULE

MEDICAL	STATE	FEDERAL	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.					
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 + 1/2 (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			SAFE DEPOSIT BOX		
16 SALES TAX AUTO		0	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		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			

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

CALENDAR YEAR 19 25

ADDRESS 322-12-7997

FISCAL YEAR ENDING _____
19 _____

SCHEDULE OF PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

PRINCIPAL BUSINESS ACTIVITY			
BUSINESS NAME		EMPLOYERS NO.	
BUSINESS ADDRESS			
TOTAL RECEIPTS			48924
INVENTORY AT BEGINNING OF YEAR	800		
MERCHANDISE PURCHASED	24031		
TOTAL	24831		
LESS INVENTORY AT END OF YEAR	-0-		24831
GROSS PROFIT			24093
GROSS INCOME			24093
OTHER BUSINESS DEDUCTIONS			
ADVERTISING		99	
AUTO AND TRUCK EXPENSE		1800	
BAD DEBTS			
COMMISSIONS			
DELIVERY			
DEPRECIATION (SCHEDULE BELOW)		974	
DUES AND SUBSCRIPTIONS		126	
ENTERTAINMENT AND PROMOTIONAL			
INSURANCE		285	
INTEREST		1107	
JANITOR AND HAULING			
LEGAL AND ACCOUNTING		150	
OFFICE SUPPLIES AND EXPENSE			
RENT		4151	
REPAIRS AND MAINTENANCE		625	
SALARIES AND WAGES		5632	
SUPPLIES			
TAXES AND LICENSES		240	
TAXES PAYROLL		575	
TELEPHONE AND UTILITIES		168	
<u>LINEN CONTRACT LABOR</u>		158	
		444	
NET PROFIT OR (LOSS) FEDERAL RETURN			16534
NET PROFIT OR (LOSS) STATE RETURN - SEE DEPREC. SCHEDULE FOR DIFF.			7559

(H) 5159 (W) LYND

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-

NAME SAMUEL PHYLIS RUBY I.D. or SOC. SEC. NO.

Calendar Yr: 19 75
F/Y/E 19

GAINS ON INSTALLMENT SALES

DESCRIPTION OF PROPERTY COFFEE SHOP
DATE ACQUIRED 4/1/74 DATE SOLD 9/2/75

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

TAX-ABLE YR.	TOTAL PAYMENTS	LESS INT. (TO PT. 2, SEC. 3)	SECTION 1245		SECTION 1250		CAPITAL GAIN	
			REPORTED	BALANCE	REPORTED	BALANCE	REPORTED	BALANCE
1975		NONE	7418	15416				

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 } **6 50 00**
7 Dependents — Do not list yourself, your spouse or the person who qualifies you as head of household. Enter name and relationship.
ELISA THOMAS
Total Number **2** × \$8 • **7 16 00**
8 Blind (refer to instructions) Number of blind exemptions ▶ × \$8 **8 00 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 } **10 -0-**
11 Dividends—before federal exclusion. Enter total (if over \$400, complete and attach Schedule B(540)) **11 17**
12 Interest. Enter total (if over \$400, complete and attach Schedule B(540)) **12 95**
13 Income other than wages, dividends and interest (from line 48) **13 8822**
14 Total (add lines 10, 11, 12 and 13) **14 8984**
15 Adjustments to income (from line 55) **15**
16 Adjusted gross income (subtract line 15 from line 14)
• If line 1 or 3 is checked and line 16 is \$4,000 or less, enter zero tax on line 23. { Do not complete }
• If line 2, 4, or 5 is checked and line 16 is \$8,000 or less, enter zero tax on line 23. { lines 17 thru 22 }
16 8984
• If you do NOT itemize deductions AND line 16 is under \$15,000, find tax in Tax Table and enter on line 19.
• If you itemize deductions OR line 16 is \$15,000 or more, complete lines 17 and 18.
17 Deductions: Itemized (from line 62) OR STANDARD (\$1,000 if line 1 or 3 checked—\$2,000 if line 2, 4 or 5 checked) **17 5735**
18 Taxable income (subtract line 17 from line 16) Compute tax from Tax Rate Schedule—Enter tax on line 19 **18 3249**
19 Tax from (check one) Tax Table Tax Rate Schedule Income Averaging Schedule (G or G-1) **19 32**
20 Total exemption credits (from line 9, above) **20 66**
21 Tax liability (subtract line 20 from line 19—if line 20 is greater than line 19, enter zero) **21 -0-**
22 Other credits (from line 65) **22**
23 Net tax liability (subtract line 22 from line 21—if line 22 is greater than line 21, enter zero) **23 -0-**
24 Tax on preference income (see instructions—attach Schedule P(540)) **24**
25 Total tax liability (add lines 23 and 24) **25 -0-**

26 Total California income tax withheld (attach W-2 or W-2P to face of this return) **26**
27 Renter's credit—if you lived in rented property on March 1, 1975, complete Part 1 on page 2 **27**
28 1975 California estimated tax payments **28**
29 Excess California SDI tax withheld (attach Form DE 1964 to face of this return) **29**
30 Total prepayment credits (add lines 26 thru 29) **30 -0-**
31 If line 25 is larger than line 30, enter BALANCE DUE. If it is equal to line 30, enter zero.
Pay in full and mail with return to: **FRANCHISE TAX BOARD SACRAMENTO, CA 95867** **31 -0-** **PAY IN FULL**
32 If line 25 is smaller than line 30, enter amount OVERPAID **32**
33 Amount of line 32 to be REFUNDED TO YOU. Allow at least six weeks.
Mail return to: **FRANCHISE TAX BOARD P.O. BOX 13-540 SACRAMENTO, CA 95813** **33**
34 Amount of line 32 to be credited on your 1976 ESTIMATED TAX **34** **ESTIMATED TAX**

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

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) **367-34-8729**

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

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

PART II — Other Income

39 Business income (or loss) (attach Schedule C(540))		39	7559
40 Net gain (or loss) from sale or exchange of capital assets (attach Schedule D(540))		40	(1000)
41 Net gain (or loss) from supplemental schedule of gains and losses (attach Schedule D-1(540))		41	2313
42 Pensions and annuities	ATTACH SCHEDULE E FORM (540)	42	
43 Rents and royalties		43	
44 Partnerships		44	
45 Estates and trusts		45	
46 Farm income (or loss) (attach Schedule F(540))		46	
47 Miscellaneous income:			
(a) Fully taxable pensions and annuities (not reported on Schedule E(540))	47a		
(b) Alimony	47b		
(c) Other (state nature and source)	47c		
Enter total of lines 47(a), 47(b), and 47(c)		47	
48 Total (add lines 39 thru 47). Enter here and on line 13		48	8872

PART III — Adjustments to Income

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

PART IV — Itemized Deductions —

• Attach Schedule A(540) and enter sub-totals on lines 56 thru 61, below

56 Total deductible medical and dental expenses (from Schedule A(540), line 10)	56	1509
57 Total child adoption expenses (from Schedule A(540), line 13)	57	0
58 Total taxes (from Schedule A(540), line 20)	58	1407
59 Total interest expense (from Schedule A(540), line 23)	59	2853
60 Total contributions (from Schedule A(540), line 28)	60	150
61 Total miscellaneous deductions (from Schedule A(540), line 39)	61	
62 Total itemized deductions (add lines 56 thru 61). Enter here and on line 17	62	5735

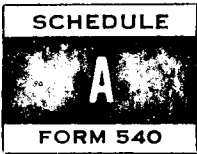
PART V — Other Credits — SEE INSTRUCTIONS FOR EACH CREDIT CLAIMED BELOW.

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)	<i>1509</i>

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)	
20. Total taxes—(Add lines 14 thru 19. Enter here and on Form 540, line 58)	<i>1207</i>

Interest Expense

21. Home mortgage	
22. Other (itemize)	<i>SCM</i>
23. Total—(Add lines 21 and 22. Enter here and on Form 540, line 59)	<i>2857</i>

Contributions

24. Cash contributions for which you have receipts, canceled checks, etc.	
25. Other cash contributions. List donees and amounts	<i>SCM</i>
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)	<i>150</i>

Miscellaneous Deductions

Casualty or Theft Losses—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: **SAMUEL & PHYLLIS RUBY** Social Security Number: **322-12-7997**

A. Name and Address of Business: **WOODLEY BISTRO COFFEE SHOP** B. Federal Employer I.D. No.: **95-2651578**

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

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

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

F. Method of inventory valuation: COST LIFO 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 \$	Balance ▶
2	Inventory at beginning of year (if different from last year's closing inventory, attach explanation)		
3	Purchases \$	Less cost of items withdrawn for personal use \$	
4	Cost of labor (do not include salary paid to yourself)		
5	Materials and supplies		
6	Other costs (explain in Schedule C-2 or attach Schedule)		
7	Total of lines 2 thru 6		
8	Inventory at end of this year		
9	Cost of goods sold (subtract line 8 from line 7)		
10	Gross profit (subtract line 9 from line 1)		
11	Other income (attach schedule)		
12	Total Income (add lines 10 and 11)		
OTHER BUSINESS DEDUCTIONS			
13	Depreciation (explain in Schedule C-1 or attach Schedule)		
14	Taxes on business and business property (explain in Schedule C-2 or attach Schedule)		
15	Rent on business property		
16	Repairs (explain in Schedule C-2 or attach Schedule)		
17	Salaries and wages not included on line 4 (exclude any paid to yourself)		
18	Insurance		
19	Legal and professional fees		
20	Commissions		
21	Amortization (attach statement)		
22	Retirement plans, etc. (other than your share, see instructions)		
23	Interest on business indebtedness		
24	Bad debts arising from sales or services (Not applicable if reporting on cash basis)		
25	Depletion (attach schedule)		
26	Other business expenses (explain in Schedule C-2 or attach Schedule)		
27	Total of lines 13 thru 26		
28	Net profit (or loss) (subtract line 27 from line 12), Enter here and on Page 2, Form 540 or 540NR	SCH	2559

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

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



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

Table with 6 columns: a. Kind of property and description, b. Date acquired, c. Date sold, d. Gross sales price, e. Cost or other basis as adjusted, f. Gain or loss. Row 1: 1974 LOSS CARRYOVER (20,360) USED 1974 1000.

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

Table with 6 columns: a. Kind of property and description, b. Date acquired, c. Date sold, d. Gross sales price, e. Cost or other basis as adjusted, f. Gain or loss. Row 6: 5105. Row 8: 5105.

PART III—Assets Held More Than Five Years

Table with 6 columns: a. Kind of property and description, b. Date acquired, c. Date sold, d. Gross sales price, e. Cost or other basis as adjusted, f. Gain or loss. Row 10: 3318. Row 12: (19360).

PART IV—Summary of Capital Gains and Losses

Summary table with 3 columns: Description, Amount, and Taxable Amount. Row 13: 3318. Row 14: (19360). Row 16: (16042). Row 19: (1000).



SUPPLEMENTAL SCHEDULE OF GAINS AND LOSSES
(Sales or Exchanges Including Involuntary Conversions)
(Attach to Form 540, 540NR, 541 or 565)

Name as shown on Tax Return: **SAMUEL & PHYLLIS RUBY**
Identifying number as shown on return: **322-12-7997**

D-1

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

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

1. Description of Sections 18211, 18212-18, 18219, and 18220 property.	Date acquired (mo., day, yr.)	Date sold (mo., day, yr.)
(A) WOODLEY BISTRO COFFEE SHOP	2/1/74	9/2/75
(B)		
(C)		
(D)		

Correlate lines 1(A) through 1(D) with these columns →	Property (A)	Property (B)	Property (C)	Property (D)
2. Gross sales price				
3. Cost or other basis and expense of sale				
4. Depreciation allowed (or allowable)				
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	7418			
12. Enter amounts from lines 7(b), 8(h), 9(d) and 10(f)	2313			
13. Subtract line 12 from line 11, enter here and in appropriate Section in Part II (see Instruction D-2)	5105			
14. Total of Property Columns (A) through (D), line 12. Enter here and on line 24, Part III				2313

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

Section A — INVOLUNTARY CONVERSIONS DUE TO CASUALTY AND THEFT

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

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

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

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

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

Section B-1 Property Held One Year or Less

17.						
-----	--	--	--	--	--	--

18. Combine the amounts on line 17, enter here

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

19.	LINE 13					5105
-----	---------	--	--	--	--	------

20. Combine the amounts on line 19, enter here

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"

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. (½ + 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 + ½ (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	0	LAUNDRY AND CLEANING		
12 REAL ESTATE		932	AUTO USE/DAMAGE		
13 STATE & LOCAL GASOLINE		48	INVEST. COUNSEL & PUBS. (Sched		
14 GENERAL SALES TAX		205	EMPLOYMENT AGENCY FEES		
15a PERSONAL PROPERTY			SAFE DEPOSIT BOX		
15b PERSONAL PROPERTY AUTO		22	TEL. REQ. IN BUSINESS		
16 SALES TAX AUTO		0	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		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			

NAME

SAMUEL & PHYLLIS RUBY

I.D. NO.

CALENDAR YEAR 19 75

OR

SOC. SEC. NO.

ADDRESS

322-12-7997

FISCAL YEAR ENDING

19

SCHEDULE OF PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

PRINCIPAL BUSINESS ACTIVITY		
BUSINESS NAME	EMPLOYERS NO.	
BUSINESS ADDRESS		
TOTAL RECEIPTS		48924
INVENTORY AT BEGINNING OF YEAR	800	
MERCHANDISE PURCHASED	24031	
TOTAL	24831	
LESS INVENTORY AT END OF YEAR	-0-	24831
GROSS PROFIT		24093
GROSS INCOME		24093
OTHER BUSINESS DEDUCTIONS		
ADVERTISING	99	
AUTO AND TRUCK EXPENSE	1800	
BAD DEBTS		
COMMISSIONS		
DELIVERY		
DEPRECIATION (SCHEDULE BELOW)	974	
DUES AND SUBSCRIPTIONS	126	
ENTERTAINMENT AND PROMOTIONAL		
INSURANCE	285	
INTEREST	1107	
JANITOR AND HAULING		
LEGAL AND ACCOUNTING	150	
OFFICE SUPPLIES AND EXPENSE		
RENT	4151	
REPAIRS AND MAINTENANCE	625	
SALARIES AND WAGES	5632	
SUPPLIES		
TAXES AND LICENSES	240	
TAXES PAYROLL	575	
TELEPHONE AND UTILITIES	168	
LINEN 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.	2YR	10228	1339	974
	GOODWILL	2/1/74			35000	-0-	-0-

NAME SAMUEL & PHYLLIS RUBY T.D. or SOC. SEC. NO.

Calendar Yr. F/Y/E

19 75
19

GAINS ON INSTALLMENT SALES

DESCRIPTION OF PROPERTY COFFEE SHOP
DATE ACQUIRED 4/1/74 DATE SOLD 9/2/75

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

ORDINARY INCOME

TAX-ABLE YR.	TOTAL PAYMENTS	LESS INT. (TO PT. 2, SEC. 3)	SECTION 1245		SECTION 1250		CAPITAL GAIN	
			REPORTED	BALANCE	REPORTED	BALANCE	REPORTED	BALANCE
1975		NONE	7418	15416				

For the year January 1–December 31, 1974, or other taxable year beginning 1974, ending 19

Name (If joint return, give first names and initials of both) Last name COUNTY OF RESIDENCE Your social security number
Present home address (Number and street, including apartment number or rural route) Spouse's social security no.
City, town or post office, State and ZIP code Occupation Yours Spouse's

Filing Status (check only one) Exemptions Regular / 65 or over / Blind
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)
6a Yourself
b Spouse
c First names of your dependent children who lived with you
d Number of other dependents (from line 27)
7 Total exemptions claimed

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?

Income 9 Wages, salaries, tips, and other employee compensation (Attach Forms W-2. If unavailable, see instructions on page 3.)
10a Dividends (See instructions on pages 6 and 13) 10b Less exclusion
11 Interest income
12 Income other than wages, dividends, and interest (from line 38)
13 Total (add lines 9, 10c, 11, and 12)
14 Adjustments to income (such as "sick pay," moving expenses, etc. from line 43)
15 Subtract line 14 from line 13 (adjusted gross income)

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

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

23 If line 20 is larger than line 22, enter BALANCE DUE IRS
24 If line 22 is larger than line 20, enter amount OVERPAID
25 Amount of line 24 to be REFUNDED TO YOU
26 Amount of line 24 to be credited on 1975 estimated tax

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he has any knowledge.
Your signature Date
Spouse's signature (if filing jointly, BOTH must sign even if only one had income)
Preparer's signature (other than taxpayer) Date
Address (and ZIP Code) Preparer's Emp. Ident. or Soc. Sec. No.

Please attach Copy B of Forms W-2 here

Please attach Check or Money Order here

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 Subtract line 45 from line 44	46	3344
47 Multiply total number of exemptions claimed on line 7, by \$750	47	3000
48 Taxable income. Subtract line 47 from line 46	48	344

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

Part IV Credits

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

Part V Other Taxes

55 Self-employment tax (attach Schedule SE) (H) 595 (W) 190	55	785
56 Tax from recomputing prior-year investment credit (attach Form 4255)	56	
57 Tax from recomputing prior-year Work Incentive (WIN) credit (attach schedule)	57	
58 Minimum tax. Check here <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 Dividend and Interest Income

(Form 1040)
Department of the Treasury
Internal Revenue Service

1974

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

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.) ▶	
<i>SCH</i>	
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	<u>1386</u>

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. ▶	
<i>SCH</i>	
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	<u>150</u>

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	

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) ▶	
<i>SCH</i>	
17 Total (add lines 11, 12, 13, 14, 15, and 16). Enter here and on line 36	<u>1062</u>

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) ▶	
<i>SCH</i>	
34 Total (add lines 30, 31, 32, and 33). Enter here and on line 40	

Interest Expense (See instructions on page 11.)

18 Home mortgage	
19 Other (Itemize) ▶	
<i>SCH</i>	
20 Total (add lines 18 and 19). Enter here and on line 37	<u>2992</u>

Summary of Itemized Deductions

A

35 Total medical and dental—line 10	<u>1386</u>
36 Total taxes—line 17	<u>1062</u>
37 Total interest—line 20	<u>2992</u>
38 Total contributions—line 24	<u>150</u>
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	<u>5390</u>

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

40)
of the Treasury
Revenue Service

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) ▶ **1605 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) **C**

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

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

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

21 Net profit or (loss) (subtract line 20 from line 5). Enter here and on Form 1040, line 28. ALSO enter on Schedule SE, line 5(a) **9934**

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

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

**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 DEXEL	11/21/73	6/10/74	653	1382	(729)
	100 CHIEFTAIN DEXEL	11/21/73	6/19/74	678	1382	(704)
	100 TESORO PET	5/22/72	7/16/74	1622	2847-	(1225)
	100 UNITROPE	5/15/72	9/19/74	358	1532	(1174)
	100 R.C.A.	2/22/73	9/23/74	1055-	3062	(2007)
7	Capital gain distributions				7	
8	Enter gain, if applicable, from Form 4797, line 4(a)(1) (see Instruction A)				8	
9	Enter your share of net long-term gain or (loss) from partnerships and fiduciaries				9	
10	Enter your share of net long-term gain from small business corporations (Subchapter S)				10	
11	Net gain or (loss), combine lines 6 through 10				11 (5839)	
12(a)	Long-term capital loss component carryover from years beginning before 1970 (see Instruction G)				12(a) (13322)	
(b)	Long-term capital loss carryover attributable to years beginning after 1969 (see Instruction G)				(b) ()	
13	Net long-term gain or (loss), combine lines 11, 12(a) and (b)				13 (19161)	

Part III Summary of Parts I and II

14	Combine the amounts shown on lines 5 and 13, and enter the net gain or loss here				14 (21901)
15	If line 14 shows a gain—				
(a)	Enter 50% of line 13 or 50% of line 14, whichever is smaller (see Part VI for computation of alternative tax). Enter zero if there is a loss or no entry on line 13.				15(a)
(b)	Subtract line 15(a) from line 14. Enter here and on Form 1040, line 29				(b) 1000
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) **SAMUEL RUBY** Social security number of self-employed person **322 12 7997**

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

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

Part I Computation of Net Earnings from FARM Self-Employment

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

REGULAR METHOD	(a) Schedule F, line 54 (cash method), or line 74 (accrual method).		
1 Net profit or (loss) from:	(b) Farm partnerships		
2 Net earnings from farm self-employment (add lines 1(a) and (b))			
FARM OPTIONAL METHOD	(a) Not more than \$2,400, enter two-thirds of the gross profits		
3 If gross profits from farming are:	(b) More than \$2,400 and the net farm profit is less than \$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	(a) Schedule C, line 21. (Enter combined amount if more than one business.)		
5 Net profit or (loss) from:	(b) Partnerships, joint ventures, etc. (other than farming)		
	(c) Service as a minister, member of a religious order, or a Christian Science practitioner. (Include rental value of parsonage or rental allowance furnished.) If you filed Form 4361, check here <input type="checkbox"/> and enter zero on this line		
	(d) Service with a foreign government or international organization		
	(e) Other (See Form 1040 instructions for line 37.) Specify		
	6 Total (add lines 5(a), (b), (c), (d), and (e))		7534
7 Enter adjustments if any (attach statement)			
8 Adjusted net earnings or (loss) from nonfarm self-employment (line 6, as adjusted by line 7)		7534	
If line 8 is \$1,600 or more OR if you do not elect to use the Nonfarm Optional Method, omit lines 9 through 11 and enter amount from line 8 on line 12(b), Part III. Note: You may use the nonfarm optional method (line 9 through line 11) only if line 8 is less than \$1,600 and less than two-thirds of your gross nonfarm profits, ² and you had actual net earnings from self-employment of \$400 or more for at least 2 of the 3 following years: 1971, 1972, and 1973. The nonfarm optional method can only be used for 5 taxable years. 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.			SE
NONFARM OPTIONAL METHOD	9 (a) Maximum amount reportable, under both optional methods combined (farm and nonfarm)	\$1,600	00
	(b) Enter amount from line 3. (If you did not elect to use the farm optional method, enter zero.)		
	(c) Balance (subtract line 9(b) from line 9(a))		
10 Enter two-thirds of gross nonfarm profits ² or \$1,600, whichever is smaller			
11 Enter here and on line 12(b), the amount on line 9(c) or line 10, whichever is smaller			

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.)		7534	
14 The largest amount of combined wages and self-employment earnings subject to social security tax for 1974 is		\$13,200	00
15 (a) Total "FICA" wages as indicated on Forms W-2			
(b) Unreported tips, if any, subject to FICA tax from Form 4137, line 9			
(c) Total of lines 15(a) and (b)		0	
16 Balance (subtract line 15(c) from line 14)		13200	
17 Self-employment income—line 13 or 16, whichever is smaller		7534	
18 If line 17 is \$13,200, enter \$1,042.80; if less, multiply the amount on line 17 by .079		595	
19 Railroad employee's and railroad employee representative's adjustment from Form 4469, line 10			
20 Self-employment tax (subtract line 19 from line 18). Enter here and on Form 1040, line 55		595	

3468

Computation of Investment Credit

1974

Department of the Treasury Internal Revenue Service

Attach to your tax return.

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.

Table with 5 columns: Type of property, Line, (1) Life years, (2) Cost or basis, (3) Applicable percentage, (4) Qualified investment. Includes rows for New Property (a, b, c) and Used Property (d, e, f) with handwritten values like 10228.

Summary rows 2-5: 2 Total qualified investment, 3 Tentative investment credit, 4 Carryback and carryover, 5 Total. Includes handwritten values 10228, 716, 716.

Limitation section rows 6-12: 6 (a) Individuals, (b) Estates, (c) Corporations; 7 Less: (a) Foreign tax credit, (b) Retirement income credit, (c) Tax on lump-sum distributions; 8 Total; 9 Line 6 less line 8; 10 (a) Enter amount on line 9 or \$25,000; (b) If line 9 exceeds line 10(a); 11 Total; 12 Investment credit. Includes handwritten values 48, 48.

Schedule A

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

Table for Schedule A with columns: Name (Partnership, estate, trust, etc.), Address, Property (New, Used), Life years. Includes handwritten dollar signs in the Property columns.

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

Capital Loss Carryover
 ▶ (From 1973 to 1974)
 ▶ Attach to Form 1040.

1974

Name(s) as shown on Form 1040: SAMUEL & PHYLLIS RUBY
 Social Security Number: 322 12 7997

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

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

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

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

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

Part I Post-1969 Capital Loss Carryovers

Section A.—Short-term Capital Loss Carryover

1 Enter loss shown on your 1973 Schedule D (Form 1040), line 5; if none, enter zero and ignore lines 2 through 6—then go to line 7	1	(2741)
2 Enter gain shown on your 1973 Schedule D (Form 1040), line 13. If that line is blank or shows a loss, enter a zero	2	- 0 -
3 Reduce any loss on line 1 to the extent of any gain on line 2	3	(2741)
4 Enter amount shown on your 1973 Form 1040, line 29	4	1000
5 Enter smaller of line 3 or 4	5	1000
6 Excess of amount on line 3 over amount on line 5	6	(1741)

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

Section B.—Long-term Capital Loss Carryover

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

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

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		EMPLOYERS NO.
BUSINESS NAME		
BUSINESS ADDRESS		
TOTAL RECEIPTS		68084
INVENTORY AT BEGINNING OF YEAR	-0-	
MERCHANDISE PURCHASED	36079	
LABOR		
TOTAL	36079	
INVENTORY AT END OF YEAR	800	35279
GROSS PROFIT		32805
GROSS INCOME		32805
OTHER BUSINESS DEDUCTIONS		
ADVERTISING	337	
AUTO AND TRUCK EXPENSE <u>12000 MI AT 15¢</u>	1800	
BAD DEBTS		
CASH SHORT		
COMMISSIONS		
DELIVERY		
DEPRECIATION (SCHEDULE ATTACHED)	1339	
DUES AND SUBSCRIPTIONS	16	
ENTERTAINMENT AND PROMOTIONAL		
INSURANCE	215	
INTEREST	1844	
JANITOR SERVICE		
LAUNDRY	241	
LEGAL AND ACCOUNTING	270	
MAINTENANCE		
OFFICE SUPPLIES AND EXPENSE	47	
RENT	7841	
REPAIRS	991	
SALARIES AND WAGES	5912	
SALARIES OFFICERS		
SUPPLIES		
TAXES AND LICENSES	1063	
TAXES - PAYROLL	588	
TELEPHONE	322	
TRAVEL		
UTILITIES		
<u>PARKING</u>	45	
NET PROFIT OR (LOSS) - FEDERAL RETURN		22871
NET PROFIT OR (LOSS) - STATE RETURN (SEE DEPREC. SCHEDULE FOR DIFF.)	(#) 1534 (W) 2400	9934

NAME SAM & PHYLLIS RUBY

ADDRESS _____

322-12-7997

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

CALENDAR YEAR 19 77

FISCAL YEAR ENDING _____

19 _____

SCHEDULE OF DEPRECIATION / AMORTIZATION

KIND OF PROPERTY	DATE ACQUIRED		COST OR OTHER BASIS	SPEC 20% DEP		DEPRECIABLE BASIS	DEP ALLOWED PRIOR YEARS	REMAINING COST	METHOD	RATE (%) OR LIFE (YRS)	DEPRECIATION FOR THIS YEAR
	MO	YR									
EQUIPMENT	2	77	10228			10228	-0-	10228	S.L.	7YR	1339
GOODWILL	4	77	35000			-0-					
TOTALS											1339

NW 88326 DocId:32245535 Page 65

RESIDENT
540



INDIVIDUAL
CALIFORNIA
INCOME TAX

TAXABLE YEAR
1974

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

For calendar year or
Taxable year ending _____, 197__

NAME (If joint return, give first 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

Your Social Security Number
322 12 7997
Spouse's Social Security Number
349 18 1420
OCCU-PATION 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
- Total Number ▶ 2 × \$8 = 7 16
- 8 Blind (refer to instructions) Number of blind exemptions ▶ × \$8 = 8
- 9 Total exemption credits (add lines 6, 7 and 8) Enter here and on line 20 = 9 66

10 Wages, salaries, tips and other employee compensation { Attach copy 2 of Form(s) W-2 to face of this return. If unavailable, attach explanation. }	10	
11 Dividends—before federal exclusion. Enter total (if over \$400, complete and attach Schedule B(540))	11	136
12 Interest. Enter total (if over \$400, complete and attach Schedule B(540))	12	
13 Income other than wages, dividends and interest (from line 48)	13	8934
14 Total (add lines 10, 11, 12 and 13)	14	9070
15 Adjustments to income (from line 54)	15	
16 Adjusted gross income (subtract line 15 from line 14)	16	9070
<ul style="list-style-type: none"> • If you do NOT itemize deductions AND line 16 is under \$10,000, find tax in Tax Table and enter on line 19. • If you itemize deductions OR line 16 is \$10,000 or more, complete lines 17 and 18. 		
17 Deductions: Itemized (from line 61) OR Standard (\$1,000 if line 1 or 3 checked—\$2,000 if line 2, 4 or 5 checked)	17	5468
18 Taxable income (subtract line 17 from line 16) Compute tax from Tax Rate Schedule—Enter tax on line 19	18	3602
19 Tax from (check one) Tax Table <input type="checkbox"/> Tax Rate Schedule <input checked="" type="checkbox"/> Income Averaging Schedule (G or G-1) <input type="checkbox"/>	19	36
20 Total exemption credits (from line 9, above)	20	56
21 Tax liability (subtract line 20 from line 19—if line 20 is greater than line 19, enter zero)	21	-56
22 Other credits (from line 65—Includes special low income tax credit)	22	
23 Net tax liability (subtract line 22 from line 21—if line 22 is greater than line 21, enter zero)	23	-0-
24 Tax on preference income (see instructions—attach Schedule P(540))	24	
25 Total tax liability (add lines 23 and 24)	25	-0-

26 Total California income tax withheld (attach Form(s) W-2 or W-2P to face of this return)	26	
27 Renter's credit—if you lived in rented property on March 1, 1974, complete Part 1 on page 2	27	
28 1974 California estimated tax payments		
29 Excess California SDI tax withheld (attach Form DE 1964 to face of this return)		
30 Total prepayment credits (add lines 26 thru 29)	30	-0-
31 If line 25 is larger than line 30, enter BALANCE DUE. If it is equal to line 30, enter zero. Pay in full and mail with return to: FRANCHISE TAX BOARD SACRAMENTO, CA 95867 PAY IN FULL →	31	-0-
32 If line 25 is smaller than line 30, enter amount OVERPAID Mail return to: FRANCHISE TAX BOARD P.O. BOX 13-540 SACRAMENTO, CA 95813	32	-0-
33 Amount of line 32 to be REFUNDED. (Allow at least six weeks) REFUND TO YOU →	33	
34 Amount of line 32 to be credited on your 1975 ESTIMATED TAX	34	

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) **89717 VANOWEN STREET SAN LEWIS, CA 91401** Preparer's FEIN (or SSA) No. **367-34-8729**

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

See Instructions, Page 3, for Allowable Credit

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

PART II — Other Income

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

9934
(1000)

PART III — Adjustments to Income

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

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

• Attach Schedule A(540) and enter sub-totals on lines 55 thru 60, below

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

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

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

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

DIV EX 13C



ITEMIZED DEDUCTIONS

Attach to Form 540

Name as shown on Form 540

SAMUEL & PHYLLIS RUBY

Social Security Number

322 12 7997

Use only if you do not use the Tax Table or take the standard deduction. **A**

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)	<i>1386</i>

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)	<i>—0—</i>

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)	<i>940</i>

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)	<i>2992</i>

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)	<i>150</i>

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

322 12 7997

- A. Principal business activity **SERVICE**; product **SNACKBAR**
(See Instructions for "Item A.") (For example, retail—hardware, wholesaler—tobacco; services—legal; manufacturing—furniture; etc.)
 - B. Business name **WOODLEY BISTRO COFFEE SHOP**
 - D. Business address **1605 VENTURA BLVD - ENCINO CA 91316** Federal employer identification number **95-2651578**
 - 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)				500	
21	Net profit (or loss) (subtract line 20 from line 5). Enter here and on page 2, Form 540 or Form 540NR				9934	

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

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

SCHEDULE C-2. Explanation of Lines 7 and 9

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

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

a. Group and guideline class or description of property	b. Date acquired	c. Cost or other basis	d. Depreciation allowed or allowable in prior years	e. Method of computing depreciation	f. Life or rate	g. Depreciation for this year
1 Total additional first-year depreciation (do not include in items below)			→			
2 Asset Guideline Class System (See Note above)						
3 Other depreciation						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify)						
4 Totals				SLT		1339
5 Less: Amount of depreciation claimed elsewhere in Schedule C-1						
6 Balance—Enter here and on page 1, line 6						1339

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

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

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

Did you claim a deduction for expenses connected with:

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



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 subsequent improvements (if not purchased, attach explanation) and expense of sale	f. Gain or loss (d. less e.)
1. LOAN TO SUMMIT EAGLE CORPORATION					(1000)
100 CHIEFTAIN INDEX	11/2/73	6/10/74	653	1382	(729)
100 CHIEFTAIN INDEX	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	7/16/74	1622	2817	(1225)
100 UNITROPE	5/15/72	8/19/74	358	1532	(1174)
100 RCA	7/22/73	8/23/74	1053	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. 973 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	150	
6a	DR.				XMAS & EASTER SEALS		
	DR.				MISC. ORGANIZED CHARITIES		
	DR.		930		POLITICAL CONTRIBUTIONS		
	DR.				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	+ 1/2 (TO \$150) OF H & A INS.		1236	31	UNION/PROFESSIONAL DUES		
10	TOTAL MEDICAL DED.	1386	1386	32	CHILD & DEP. CARE (Form 2441)		
TAXES				33	INCOME TAX PREPARATION		
11	STATE & LOCAL INCOME		122		UNIFORMS/PROTEC. CLOTHING		
12	REAL ESTATE		727		SMALL TOOLS AND SUPPLIES		
13	STATE & LOCAL GASOLINE		48		LAUNDRY AND CLEANING		
14	GENERAL SALES TAX		141		Auto Use _____ Mi		
15a	PERSONAL PROPERTY				INVEST. COUNSEL & PUBS. (Sched		
15b	PERSONAL PROPERTY AUTO		24		EMPLOYMENT AGENCY FEES		
16	STATE DIS. INS. H W				SAFE DEPOSIT BOX		
	SALES TAX AUTO				TEL. REQ. IN BUSINESS		
				34	TOTAL MISC. DED.		
				SUMMARY OF ITEMIZED DED.		STATE	FEDERAL
17	TOTAL TAXES	940	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 WORLD		170				
	SBA		16	41	TOTAL ITEMIZED DEDUCTIONS ENTER ON FORM 1040 LINE 45	5468	5590
				REMARKS			
20	TOTAL INTEREST	2992	2992				

NAME SAMUEL & PHYLLIS RUBY CALENDAR YEAR 19 74
 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.			POLITICAL CONTRIBUTIONS		
DR.		930	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. 1000		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		1235	SMALL TOOLS AND SUPPLIES		
1/2 (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.	STATE	FEDERAL
17 TOTAL TAXES	940	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 WORLD		170			
SBA		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. _____ 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		EMPLOYERS NO.
BUSINESS NAME		
BUSINESS ADDRESS		
TOTAL RECEIPTS		68084
INVENTORY AT BEGINNING OF YEAR	-0-	
MERCHANDISE PURCHASED	36079	
LABOR		
TOTAL	36079	
INVENTORY AT END OF YEAR	800	35279
GROSS PROFIT		32805
GROSS INCOME		32805
OTHER BUSINESS DEDUCTIONS		
ADVERTISING	337	
AUTO AND TRUCK EXPENSE <u>12000 MI AT 15¢</u>	1800	
BAD DEBTS		
CASH SHORT		
COMMISSIONS		
DELIVERY		
DEPRECIATION (SCHEDULE ATTACHED)	1339	
DUES AND SUBSCRIPTIONS	16	
ENTERTAINMENT AND PROMOTIONAL		
INSURANCE	215	
INTEREST	1844	
JANITOR SERVICE		
LAUNDRY	241	
LEGAL AND ACCOUNTING	270	
MAINTENANCE		
OFFICE SUPPLIES AND EXPENSE	47	
RENT	7841	
REPAIRS	991	
SALARIES AND WAGES	5912	
SALARIES OFFICERS		
SUPPLIES		
TAXES AND LICENSES	1063	
TAXES - PAYROLL	588	
TELEPHONE	322	
TRAVEL		
UTILITIES		
<u>PARKING</u>	45	
NET PROFIT OR (LOSS) - FEDERAL RETURN		22871
NET PROFIT OR (LOSS) - STATE RETURN (SEE DEPREC. SCHEDULE FOR DIFF.)	(#) 7539 (W) 2400	9939

NAME SAM & PHYLLIS RUBY

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

CALENDAR YEAR 19 74

ADDRESS
322-12-7997

FISCAL YEAR ENDING
19

SCHEDULE OF DEPRECIATION / AMORTIZATION

KIND OF PROPERTY	DATE ACQUIRED		COST OR OTHER BASIS	SPEC 20% DEP	DEPRECIABLE BASIS	DEP ALLOWED PRIOR YEARS	REMAINING COST	METHOD	RATE (%) OR LIFE (YRS)	DEPRECIATION FOR THIS YEAR
	MO	YR								
EQUIPMENT	2	1/74	10228		10228	0	10228	S.L.	7YR	1339
GOODWILL	4	1/74	35000		0					
TOTALS										1339

NW 88326 DocId:32245535 Page 75

U.S. Department of the Treasury / Internal Revenue Service

1972

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

First name and last name (if joint return, use first names and middle initials of both) **SARAH ELIZABETH RUBY** Last name **RUBY**

Year established community property state **322 12 750**

Who's number, if joint return **349 10 1420**

Home address **17835 VENTURA BLVD., SUITE 106, GARDEN GROVE, CALIFORNIA 92640**

Occupation **None** Status **Self Employed** Who's number **None**

31 I am the only one:

32 I am filing a joint return (even if only one had income)

33 I am filing a separate return. If wife (husband) is also filing a return, enter his (her) name, last name, first name and first initial.

34 I am filing a separate return for my child (Enter year of death if deceased and age > 19)

35 I am filing a separate return for my dependent child (Enter year of death if deceased and age > 19)

36 I am filing a separate return for my dependent parent (Enter year of death if deceased and age > 19)

37 I am filing a separate return for my dependent grandchild (Enter year of death if deceased and age > 19)

38 I am filing a separate return for my dependent grandparent (Enter year of death if deceased and age > 19)

39 I am filing a separate return for my dependent grandchild (Enter year of death if deceased and age > 19)

40 I am filing a separate return for my dependent grandparent (Enter year of death if deceased and age > 19)

41 I am filing a separate return for my dependent grandchild (Enter year of death if deceased and age > 19)

42 I am filing a separate return for my dependent grandparent (Enter year of death if deceased and age > 19)

43 I am filing a separate return for my dependent grandchild (Enter year of death if deceased and age > 19)

44 I am filing a separate return for my dependent grandparent (Enter year of death if deceased and age > 19)

45 I am filing a separate return for my dependent grandchild (Enter year of death if deceased and age > 19)

46 I am filing a separate return for my dependent grandparent (Enter year of death if deceased and age > 19)

47 I am filing a separate return for my dependent grandchild (Enter year of death if deceased and age > 19)

48 I am filing a separate return for my dependent grandparent (Enter year of death if deceased and age > 19)

49 I am filing a separate return for my dependent grandchild (Enter year of death if deceased and age > 19)

50 I am filing a separate return for my dependent grandparent (Enter year of death if deceased and age > 19)

Exemptions

6 Yourself Regular / 65 or over / Blind Enter number of boxes checked **2**

7 Wife (husband) Regular / 65 or over / Blind

8 First names of your dependent children who lived with you **Fred, Brian, Ellen, Thomas**

9 Number of other dependents (from line 32) **6**

10 Total exemptions claimed **6**

11 Social Security, railroad, tips, and other employee compensation. (Attach Form W-2 to front. If unavailable, attach explanation) **0**

12a Unemployment benefits **0**

12b Loss exclusion **70.00** Balance **0**

13 Dividends and other distributions (over \$200, list in Part I of Schedule B.) **22.00**

14 Interest (over \$200, enter total and list in Part II of Schedule B.) **5,905.40**

15 Total (lines 11, 12a, 12b and 14) **5,997.40**

16 Other income (such as "kick pay," moving expenses, etc. from line 50) **0**

17 Total other income (from line 16) (adjusted gross income) **5,997.40**

18 Total gross income (add lines 15 and 17) **11,994.80**

19 Total gross income (add lines 15 and 17) **11,994.80**

20 Total gross income (add lines 15 and 17) **11,994.80**

21 Total gross income (add lines 15 and 17) **11,994.80**

22 Total gross income (add lines 15 and 17) **11,994.80**

23 Total gross income (add lines 15 and 17) **11,994.80**

24 Total gross income (add lines 15 and 17) **11,994.80**

25 Total gross income (add lines 15 and 17) **11,994.80**

26 Total gross income (add lines 15 and 17) **11,994.80**

27 Total gross income (add lines 15 and 17) **11,994.80**

28 Total gross income (add lines 15 and 17) **11,994.80**

29 Total gross income (add lines 15 and 17) **11,994.80**

30 Total gross income (add lines 15 and 17) **11,994.80**

29 Total gross income (add lines 15 and 17) **11,994.80**

30 Total gross income (add lines 15 and 17) **11,994.80**

31 Total gross income (add lines 15 and 17) **11,994.80**

32 Total gross income (add lines 15 and 17) **11,994.80**

33 Total gross income (add lines 15 and 17) **11,994.80**

34 Total gross income (add lines 15 and 17) **11,994.80**

35 Total gross income (add lines 15 and 17) **11,994.80**

36 Total gross income (add lines 15 and 17) **11,994.80**

37 Total gross income (add lines 15 and 17) **11,994.80**

38 Total gross income (add lines 15 and 17) **11,994.80**

39 Total gross income (add lines 15 and 17) **11,994.80**

40 Total gross income (add lines 15 and 17) **11,994.80**

41 Total gross income (add lines 15 and 17) **11,994.80**

42 Total gross income (add lines 15 and 17) **11,994.80**

43 Total gross income (add lines 15 and 17) **11,994.80**

44 Total gross income (add lines 15 and 17) **11,994.80**

45 Total gross income (add lines 15 and 17) **11,994.80**

46 Total gross income (add lines 15 and 17) **11,994.80**

47 Total gross income (add lines 15 and 17) **11,994.80**

48 Total gross income (add lines 15 and 17) **11,994.80**

49 Total gross income (add lines 15 and 17) **11,994.80**

50 Total gross income (add lines 15 and 17) **11,994.80**

51 Total gross income (add lines 15 and 17) **11,994.80**

52 Total gross income (add lines 15 and 17) **11,994.80**

53 Total gross income (add lines 15 and 17) **11,994.80**

54 Total gross income (add lines 15 and 17) **11,994.80**

55 Total gross income (add lines 15 and 17) **11,994.80**

56 Total gross income (add lines 15 and 17) **11,994.80**

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EDWARD J. LAMBERT, TAX CONSULTANT, 17835 VENTURA BLVD., SUITE 106, GARDEN GROVE, CALIFORNIA 92640. TEL. (213) 881-7350. U.S. 568-40-9527

(a) NAME	(b) Relationship	(c) Month 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.
				\$	\$

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

9 Enter the city or town, 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 (3) Township (see instructions on page 6)

10 Enter the number of persons included on line 10 who are filing a return of their own; or, (2) the number of persons whose principal place of residence is in your home. ▶

11 Enter the amount of your wages, dividends, and interest

11 Disbursements (attach Schedule C)	38	6,969	40
12 Net gain (loss) from sale or exchange of capital assets (attach Schedule D)	39	(1,000)	00
13 Net gain (loss) from Supplemental Schedule of Gains and Losses (attach Form 4797)	37		
14 Pensions and annuities, rents and royalties, partnerships, estates or trusts, etc. (attach Schedule E)	35		
15 Farm income (or loss) (attach Schedule F)	36		
16 Fully taxable pensions and annuities (not reported on Schedule E—see instructions on page 8)	40		
17 50% of capital gain distributions (not reported on Schedule D)	41		
18 State income tax refunds (caution—see instructions on page 6)	42		
19 Dividends	43		
20 Other (state nature and source)	44		
21 Total (add lines 35 through 44). Enter here and on line 14 ▶	45	5,969	40

22 "Net" long-term capital gain (attach Form 2440 or other required statement)	46		
23 Dividend received deduction (attach Form 9899)	47		
24 Dividend received deduction (attach Form 2100 or other statement)	48		
25 Dividend received deduction (attach Form 4840)	49		
26 Total (add lines 22, 23, 24, and 25). Enter here and on line 16 ▶	50		

27 Adjusted gross income (from line 26)	51	5,991	40
28 (a) If you have dependents, enter total from Schedule A, line 40 and attach Schedule A (b) If you do not have dependents, enter 15% of line 51, but do NOT enter more than \$2,000 (51,000 if line 3 is checked)	52	4,423	00
29 Subtract line 28 from line 51	53	1,568	40
30 Multiply total number of exemptions claimed on line 10, by \$750	54	5,250	00
31 Taxable income. Subtract line 54 from line 53	55	(3,681)	60

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

32 Deductions from line 55 (attach Schedule B)	56		
33 State income tax (attach Form 940)	57		
34 State income tax (attach Form 1116)	58		
35 Total (add lines 32, 33, 34, and 35)	59		
36 Work Incentive Program credit (attach Form 4874)	60		
37 Total (add lines 56, 57, 58, 59, and 60). Enter here and on line 19 ▶	61		

38 Self-employment tax (attach Schedule SE)	62	522	70
39 Tax from recomputing prior-year investment credit (attach Form 4255)	63		
40 Minimum tax (see instructions on page 10). Check here <input type="checkbox"/> , if Form 4625 is attached	64		
41 Social security tax on tip income not reported to employer (attach Form 4137)	65		
42 Uncollected employer social security tax on tips (from Forms W-2)	66		
43 Total (add lines 62, 63, 64, 65, and 66). Enter here and on line 21 ▶	67	522	70

44 Excess PIAA for withheld (two or more employers—see instructions on page 10)	68		
45 Credit for Federal tax on special fuels, nonhighway gasoline and lubricating oil (attach Form 4136)	69		
46 Credit from a Regulated Investment Company (attach Form 2439)	70		
47 Total (add lines 68, 69, and 70). Enter here and on line 23 ▶	71		

Schedules 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 postal country number

322 12 7997

Schedule A—Itemized Deductions (Schedule B on back)

1. Total amount paid during the year for medical care by insurance company (including hospital care, but not including charges for medical care, etc.)		Contributions.—Cash—including checks, money orders, etc. (Itemize—see instructions on page 11 for examples.)	
2. Total amount paid during the year for medical care, but not including charges for medical care, etc.		18 Total cash contributions	
3. Total amount paid during the year for medical care, but not including charges for medical care, etc.		19 Other than cash (see instructions on page 12 for required statement). Enter total for such items here	
4. Total amount paid during the year for medical care, but not including charges for medical care, etc.		20 Carryover from prior years	
5. Enter balance of insurance premiums for medical care not entered on line 1		21 Total contributions (Add lines 18, 19, and 20. Enter here and on line 35, below.) ▶	200 00
6. Itemize other medical and dental expenses, including hearing aids, dentures, eyeglasses, transportation, etc.		Interest expense.	
		22 Home mortgage	
		23 Installment purchases	
		24 Other (itemize)	
		25 Total interest expense (Add lines 22, 23 and 24. Enter here and on line 36, below.) ▶	3,232 00
		Casualty or theft loss(es) See instructions on page 12. NOTE: If you had more than one casualty or theft loss occurrence, OMIT lines 26 through 29 and see page 12 of the instructions for guidance.	
		26 Loss before adjustments	
		27 Insurance reimbursement	
		28 \$100 limitation	9100 00
		29 Add lines 27 and 28	
		30 Casualty or theft loss. (Excess of line 26 over line 29. Enter here and on line 37, below.) ▶	
7. Total of lines 4, 5, and 6		31 Child and dependent care expenses from Form 2441. (Enter here and on line 38, below.) ▶	
8. Enter 5% of line 17, Form 1040		Miscellaneous deductions for alimony, union dues, etc. (see instructions on page 13).	
9. Subtract line 8 from line 7. Enter difference (if less than zero, enter zero)			
10. Total amount paid for medical and dental expenses (Add lines 3 and 9. Enter here and on line 35, below.) ▶	150 00	32 Total miscellaneous deductions (Enter here and on line 39, below.) ▶	
11. Total amount paid for medical and dental expenses (Add lines 3 and 10)			
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 34, below.) ▶	841 00		

Summary of Itemized Deductions

23 Total deductions medical and dental expenses (from line 10)	150 00
24 Total taxes (from line 17)	841 00
25 Total contributions (from line 21)	200 00
26 Total interest expense (from line 25)	3,232 00
27 Casualty and theft loss(es) (from line 30)	
28 Child and dependent care expenses (from line 31)	
29 Total miscellaneous deductions (from line 32)	
30 TOTAL ITEMIZED DEDUCTIONS. (Add lines 23 through 29. Enter here and on Form 1040, line 52. S/A ▶)	4,423 00

NAME

JAMES & ROBERT RICE

IDENTIFICATION NO.

322-12-7797

ADDRESS

SCHEDULE NO.

SCHEDULE OF DEDUCTIONS

YEAR ENDED

87

		FEDERAL	STATE	CONTRIBUTIONS	FEDERAL & STATE
1	CHURCHES				100 00
2	COMMUNITY CHEST/UNITED CRUSADE				
3	SALVATION ARMY/GOODWILL INDUSTRIES				
4	RED CROSS				
5	XMAS & EASTER SEALS				
6	HEART FUND/CANCER FUND				
7	PARTNERSHIP RETURN				
8	PAYROLL DEDUCTION				
9	CITY OF HOPE				
10	OTHER ORGANIZED CHARITIES:				100 00
11	TOTAL CONTRIBUTIONS				200 00
12	INTEREST (TO WHOM PAID)				FEDERAL & STATE
13	MORTGAGE LOAN (COLONIAL MFG.)				2092 00
14	IRRA				40 00
15	INSTALLMENT LOAN				
16	BY ARBO FIN.				74 00
17	FIRE TRUST & ASSURANCE				288 00
18	WALSH, YOUNG & CO.				256 00
19	TOTAL INTEREST				3270 00
20	MISCELLANEOUS DEDUCTIONS				FEDERAL & STATE
21	ALIMONY (EXPLAIN)				
22	SAFE DEPOSIT BOX FEE				
23	UNION DUES				
24	SMALL TOOLS (GOOD 1 YEAR)				
25	TOOLS DEPRECIATION				
26	SAFETY EQUIPMENT				
27	UNIFORMS (NOT GEN. WEAR)				
28	LAUNDRY & CLEANING				
29	AUTO MILEAGE				
30	TELEPHONE EXPENSE (NOT REIMB.)				
31	EMPLOYMENT AGENCY FEES				
32	DUES & SUBSCRIPTIONS				
33	INCOME TAX PREPARATION				
34	CHILD CARE				
35	OTHERS:				
36	TOTAL MISC. DEDUCTIONS				
37	CASUALTY LOSSES (EXPLAIN)				FEDERAL & STATE
38					
39					
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100					
	TOTAL TAXES	847 00	847 00		
	TOTAL DEDUCTIONS			1147 00	1147 00

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 Food Service
(See Schedule C Instructions) (For example: retail—hardware; wholesale—tobacco; services—legal; manufacturing—furniture, etc.)

B Business name Quick Eat 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	
INCOME	1	Gross receipts or sales \$.....	Loss returns and allowances \$.....
	2	Less: Cost of goods sold and/or operations (Schedule C-1, line 8)	Balance ▶
	3	Gross profit.....	
	4	Char. license (see Schedule C-1)	
	5	Other license (add lines 3 and 4)	
DEDUCTIONS	6	Less: Tax (as reported in Schedule C-2)	
	7	Value of business and business property (explain in Schedule C-3)	
	8	Rent on business property	
	9	Repairs (explain in Schedule C-3)	
	10	Salaries and wages not included on line 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	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:			
Merchandise		4,491.98	
Operating		16,463.08	
Rent		2,923.29	
Bakery/Repair		<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 Union		323.42	
Insurance		190.00	
Telephone		127.45	
Advertising		25.00	
Miscellaneous/Repairs		254.15	
Equipment		382.25	
Travel/Miscellaneous		214.51	
Woolery		12.15	
Auto		425.29	
Linen		-0-	
Donations		61.94	
Newspapers		<u>14.65</u>	<u>7,737.56</u>
NET INCOME			\$10,397.90
Less: Depreciation			<u>3,428.50</u>
NET INCOME			\$ 6,969.40

DEPRECIATION

Equipment	4-70	\$10,000.00	\$4,000.00	5 Yr. SL	\$2,000.00
Equipment not to Depreciate		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 location (as shown on social security card) Shirley Reilly	Social security number of self-employed person 322 12 7997
--	---

Business not then 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 included (or loss) from excluded services or courses included on line 1 Specify each excluded service or course		
3. Net earnings (or loss) from business self-employment (Subtract line 2 from line 1, and enter here and on line 1(a), 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 4, 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 (director's fees, etc.). Specify			
9. Total net earnings (or loss) from self-employment reported on line 8. (If line 9 is less than \$400, you are not subject to self-employment tax. Do not fill in rest of page.)		6,969	40
10. The largest amount of combined wages and self-employment earnings subject to social security tax for 1972 is	\$9,000	00	
11. (a) Total "FICA" wages as indicated on Form W-2			
(b) Unreported tips, if any, subject to FICA tax from Form 4137, line 9			
(c) Total of lines 11(a) and 11(b)			
12. Balance (subtract line 11(c) from line 10)			
13. Self-employment income—line 9 or 12, whichever is smaller		6,969	40
14. If line 13 is \$9,000, enter \$675.00; if less, multiply the amount on line 13 by .075		522	70
15. Railroad employee's and railroad employee representative's adjustment for hospital insurance benefits tax from Form 4409			
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

Sherwin and Phyllis Ruby

Social security number

322 12 7997

Short-Term Capital Gains and Losses—Assets Held Not More Than 6 Months

D

a. Kind of property and description (Specify, 100 shares of "Z" St.)	b. How acquired. Enter letter symbol (see instruction G)	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 2, 4(a) and 4(b)	5	200 00

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

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

7 Capital gain distributions	7	
8 Enter gain if applicable from line 4(a)(1), Form 4797 (see instruction A)	8	
9 Enter your share of net long-term gain (or loss) from partnerships and fiduciaries	9	
10 Enter your share of net long-term gain from small business corporations (Subchapter S)	10	
11 Net gain (or loss), combine lines 6 through 10	11	
12(a) Long-term capital loss component carryover from years beginning before 1970 (see instruction H)	12(a)	(14,522 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 II 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 L)	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	PLACE	CONTRACT		APPL NET PURCHASE PRICE	DATE SOLD	NET SALE PRICE		COMMENTS AND EXPENSE NOTES
				ITEM	DATE PURCHASE			PRICE	HR +	
W. W. Wynn Mfg. Co. Inc.			62 1/2							
10000 - 93-05%	ST	5,000 ⁰⁰	62 1/2	11-17-71	2,165.28	1-6-72	3103.40	60	(62 ⁰⁰)	
W. W. Wynn Mfg. Co. Inc.										
95-04%	ST	2,000 ⁰⁰	74 1/2	12-27-71	1,547.62	1-19-72	1564.00	7 1/2		
W. W. Wynn Mfg. Co. Inc.										
95-07%	ST	3,000 ⁰⁰	74 1/2	12-27-71	2,321.43	1-19-72	2,352.95	7 1/2		3
W. W. Wynn Mfg. Co. Inc.										
92-04-375%	ST	5,000	56 1/4	12-20-71	2,886.00	1-6-72	2,964.00	57 1/2		7 1/2
W. W. Wynn Mfg. Co. Inc.										
375%	ST	10,000	57 1/2	1-6-72	5,930.00	1-19-72	6,514.00	63 1/2		6 1/2
W. W. Wynn Mfg. Co. Inc.										
10000 St. Corp.	ST	1000 Sh.	20 1/2	1-19-72	4,534.00	2-2-72	4,146.00	21 1/2	(372 ⁰⁰)	
W. W. Wynn Mfg. Co. Inc.										
10000 St. Corp.	ST	1000 Sh.	15 1/2	1-19-72	3,084.00	2-9-72	3,297.00	16 3/4		203
W. W. Wynn Mfg. Co. Inc.										
10000 St. Corp.	ST	1000 Sh.	22	1-20-72	2,744.00	2-9-72	2,497.00	25 1/2		25
W. W. Wynn Mfg. Co. Inc.										
10000 St. Corp.	ST	1000 Sh.	11 1/2	2-2-72	2,347.00	2-11-72	2,049.00	16 1/2	(272 ⁰⁰)	
W. W. Wynn Mfg. Co. Inc.										
10000 St. Corp.	ST	1000 Sh.	18 1/2	2-11-72	1,914.00	3-13-72	1,921.00	19 1/2		1
W. W. Wynn Mfg. Co. Inc.										
10000 St. Corp.	ST	1000 Sh.	18 1/2	2-9-72	3,741.00	3-13-72	3,727.19		(11 ⁰⁰)	
W. W. Wynn Mfg. Co. Inc.										
10000 St. Corp.	ST	1000 Sh.	12 1/2	2-9-72	2,630.00	3-13-72	2,168.00	11 1/2	(462 ⁰⁰)	
W. W. Wynn Mfg. Co. Inc.										
10000 St. Corp.	ST	1000 Sh.	11 1/2	2-2-72	1,174.00	3-13-72	911.00	9 1/2	(263 ⁰⁰)	
W. W. Wynn Mfg. Co. Inc.										
TOTALS										

Samuel D. and Myllis Ruby

WEEKLY WORK PLAN/TIME REPORT

SALESMAN W.F.S. VOISIN and Co., Inc.

NUMBER _____

WEEK ENDING _____

PAGE II

CUSTOMER NAME	Present Customer	SHARES	PRICE	CONTRACT		PURCHASE PRICE	REVENUE			COMMENTS AND EXPENSE NOTES
				DATE	PRICE		DATE	NET SALES PRICE	HR	
...	ST	500	113 1/2	3-13-72	7558 ⁰⁰	4-28-72	7985 ⁰⁰	16 1/4		
...	ST	2000	53 1/2	4-28-72	1161 ⁰⁰	5-22-72	1038 ⁰⁰	52 1/2	(103 ⁰⁰)	
...	ST	2000	56 1/2	4-28-72	1161 ⁰⁰	5-22-72	1116 ⁰⁰	55	(45 ⁰⁰)	
...	ST	8000	56 1/2	4-28-72	4643 ⁰⁰	5-22-72	4303 ⁰⁰	53	(340 ⁰⁰)	
...	ST	200	14 1/2	3-13-72	3023 ⁰⁰	7-17-72	3003 ⁰⁰	18 3/4		50
...	ST	100	9 1/2	8-10-72	1012 ⁰⁰	8-24-72	1057 ⁰⁰	10 1/2		5
...	ST	100	18	8-10-72	1835 ⁰⁰	8-24-72	2033 ⁰⁰	20 3/4		19
...	ST	200	15	8-24-72	3061 ⁰⁰	9-6-72	3732 ⁰⁰	19		6
...	ST	100	27 1/2	5-22-72	2835 ⁰⁰	9-18-72	1950 ⁰⁰	19 1/2	(885 ⁰⁰)	
...	ST	100	27 1/2	6-9-72	2809 ⁰⁰	9-18-72	1913 ⁰⁰	19 1/2	(896 ⁰⁰)	
...	ST	80	14 1/2	7-18-72	1173 ⁰⁰	10-3-72	1145 ⁰⁰	14 1/2	(47 ⁰⁰)	
...	ST	100	14 1/2	9-18-72	1489 ⁰⁰	10-11-72	1519 ⁰⁰	15 1/2		3
...	ST	100	14 1/2	9-18-72	1489 ⁰⁰	10-11-72	1531 ⁰⁰	15 1/2		4
...	ST	100	10 3/4	3-31-71	1102 ⁰⁰	1-19-72	1073 ⁰⁰	11	(29 ⁰⁰)	
TOTALS									(29 ⁰⁰)	
									(234 ⁰⁰)	1900

SAMUEL D. and PHYLLIS RUBY

WEEKLY WORK PLAN/TIME REPORT

SALESMAN BACHE and Co. 1972

NUMBER COMMODITIES

TRANSAS

CUSTOMER NAME	Present Customer	DATE of PURCHASE	Planned	CONTRACT				APPROXIMATE PURCHASE PRICE	REVENUE BOOKED		CALL HRS		COMMENTS EXPENSES (Losses)
				PREM	INTL	TEL	PRO		DATE SOLD	PRICE	HR		
...		12-1-71	1					3.67	1-12-72	3.82			
...		12-21-71	1					3.67	1-12-72	3.82			
...		12-20-71	5	BY	BUY			123 3/4	1-6-72	122 3/4			(67.50)
...		1-17-72	1					24.05	1-18-72	25.00			22.50
...		1-6-72	1					101.20	1-24-72	102.70			73.00
...		1-20-72	1					24.65	2-2-72	25.15			96.00
...		2-3-72	1					24.90	2-7-72	25.60			150.00
...		2-8-72	1					24.93	2-8-72	25.10			(139.00)
...		1-26-72	1					123.00	2-8-72	121.90			
...		2-8-72	1					25.10	3-7-72	25.20			(30.00)
...		2-8-72	1					11.79	3-7-72	12.05			123.00
...		2-11-72	5	BY	BUY			3.37 1/4	3-15-72	3.31 1/4			72.00
...		3-20-72	1					27.20	3-16-72	27.75			100.00
...		3-21-72	5	BY	BUY			342.00	3-24-72	345.00			120.00
...		4-3-72	1					26.44	4-14-72	25.10			(462.00)
...													(699.00)
TOTALS													

5.00 FOR FINANCIAL PUBLICATIONS
 5.00 FOR ADAMS LETTER
 70.00 FOR TIGER REPORT

RESIDENT
5/6/72



INDIVIDUAL
CALIFORNIA
INCOME TAX

TAXABLE YEAR
1972

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

NAME(S) AND INITIALS SAUL ZILBES RUDY		LAST NAME RUDY	Your social security number 322 12 7997	
Address and street, including apartment number, or rural route 16210 Wilshire Blvd Beverly Hills, California			Wife's number, if joint return 349 18 1420	
ZIP CODE 90210		OCCUPATION Self Employed	Wife's Housewife	

8. 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
Eliot, Brian, Elias, Thomas

9. Blind (refer to instructions) Number of blind exemptions claimed \triangleright 6

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

1. Wages, salaries, tips, and other employee compensation. (Attach copy 2 of Form(s) W-2 to front. If unavailable, attach explanation)	8		
2. Dividends. Enter total (if over \$500, complete and attach Schedule B(540))	9	70	00
3. Interest. Enter total (if over \$500, complete and attach Schedule B(540))	10	22	00
4. Income other than wages, dividends and interest (from page 2, line 41)	11	5,969	60
5. Totals (add lines 8, 9, 10 and 11)	12	6,061	60
6. Adjustments (from page 2, line 47)	13		
7. Adjusted gross income (subtract line 13 from line 12)	14	6,061	60
8. If you are not a married couple AND line 14 is under \$10,000, find tax in Tax Table and enter on line 17. If you are a married couple AND line 14 is \$10,000 or more complete lines 18 and 19.	15	2,000	00
9. Standard Deduction (from page 2, line 56)	15		
10. Taxable income (subtract line 15 from line 14). Figure your tax on this amount by using the appropriate Tax Rate (see instructions). Enter tax on line 17	16	4,061	60
17. Total tax (from Tax Table, Tax Rate Schedule C, or Schedule C(540))	17	52	00
18. Personal Exemption. Single—\$25. Married couple or head of household—\$50	18	50	00
19. Other Exemptions—Total on line 7 above, \times \$8	19	32	00
20. Total Exemptions (add lines 18 and 19)	20	82	00
21. Tax liability (subtract line 20 from line 17)	21	-0-	
22. Other credits (from page 2, line 59)	22		
23. Non-refundable credits (subtract line 22 from line 21)	23	-0-	
24. Tax on production income (see instructions—attach Schedule P(540))	24		
25. Total tax liability (add lines 23 and 24)	25	-0-	

26. Total California income tax withheld (attach Form(s) W-2 or DE-2P to front)	26		
27. 1972 California estimated tax payments	27		
28. Excess California 891 tax withheld (attach Form DE 1964 to face of return)	28		
29. Total payments (add lines 26, 27 and 28)	29		

30. If line 25 is larger than line 29, enter BALANCE DUE. Pay in full. Mail payment with return to Franchise Tax Board, Sacramento, CA 95867. \diamond

31. If line 29 is larger than line 25, enter OVERPAYMENT. Mail return to P.O. Box 13-540, Sacramento, CA 95813. \triangleright

32. Line 31 to be (a) REFUND. (Allow at local cit weeks for your refund) \triangleright
(b) Credited on 1973 estimated tax \triangleright

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

P
E
A

Sign \triangleright Your signature—if filing jointly, BOTH must sign Date \triangleright
Spouse's signature Date \triangleright

EDWARD L. LAMBERT
TAX CONSULTANT
2855 VENTURA BLVD., SUITE 100
ENCINO, CALIF. 91436
TEL 213/881-7300
S.S. 568 40-9527

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 _____

39	Income (for loss) (attach Schedule B(540))		6,969	40
34	Capital gain (or loss) from sale or exchange of capital assets (attach Schedule D(540))	(1,000 00)		
35	Capital gain (or loss) from Supplemental Schedule of Gains and Losses (attach Schedule D-1(540))		(1,000 00)	
36	Dividends and annuities			
37	Interest			
38	Rents and profits			
39	Pensions and annuities (for loss) (attach Schedule W(540))			
40	(a) Fully taxable pensions and annuities (not reported on Schedule E)			
40	(b) Alimony			
40	(c) Other (state nature and source)			
40	(d) Total miscellaneous income (add lines 40(a), (b) and (c))			
41	Enter on line 41, Enter here and on page 1, line 11		5,969	40

42	Interest on U.S. Government securities (attach statement)			
43	Interest on other securities (attach statement)			
44	Interest on other securities (attach statement)			
45	Interest on other securities (attach statement)			
46	Interest on other securities (attach statement)			
47	Interest on other securities (attach statement)			

Part II—Standard Deduction On separate returns of married taxpayers both must itemize deductions or both must take the standard deduction

48	Personal exemption deduction, dependent and other (attach Schedule A(540) and enter each total on lines 49 through 53, below)			
49	Charitable deduction (from Schedule A(540), line 1C)			
50	Medical expenses (from Schedule A(540), line 2)			
51	State and local taxes (from Schedule A(540), line 25)			
52	Interest on state and local bonds (from Schedule A(540), line 29)			
53	Total miscellaneous deductions (from Schedule A(540), line 37)			
54	Total itemized deductions (add lines 49 through 53)			
55	If you (a) are single (deductors, enter a standard deduction of \$2,000), (b) single or married person filing separate return, (c) head of household, or married couple filing joint return		2,000	00
56	Enter on line 54 or standard deduction (line 55). Enter here and on page 1, line 15			

Part III—Credit for the Income Tax Paid to Another State—Attach copy of "other state" return—and Retirement Income Credit

A	Income tax paid from sources within State of _____ and also taxable by California			
B	Income tax paid from sources within State of _____ and also taxable by California			
C	Income tax paid from sources within State of _____ and also taxable by California			
57	Enter on line 57 (100% of line A) x line C (cannot exceed tax paid other state)			
58	Retirement income credit (attach Schedule D(540))			
59	Enter on lines 59 and 60. Enter here and on page 1, line 22			

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



CALIFORNIA

ITEMIZED DEDUCTIONS

Attached to Form 540

TAXABLE
19 72
YEAR

Name shown on Form 540: **Samuel and Phyllis Ruby**

State County City
322 12 7997

Itemized Deductions for 1972 give a choice between the deduction for state and local taxes, or take a standard deduction as shown 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.

1. State and local taxes (Schedule D)	
2. State and local taxes (Schedule D)	
3. State and local taxes (Schedule D)	
4. State and local taxes (Schedule D)	
5. State and local taxes (Schedule D)	
6. State and local taxes (Schedule D)	
7. State and local taxes (Schedule D)	
8. State and local taxes (Schedule D)	
9. State and local taxes (Schedule D)	
10. Total (Add lines 1 and 9. Enter here and on Form 540, page 2)	150.00
11. State and local taxes (Schedule D)	
12. State and local taxes (Schedule D)	
13. State and local taxes (Schedule D)	
14. State and local taxes (Schedule D)	
15. State and local taxes (Schedule D)	
16. State and local taxes (Schedule D)	
17. State and local taxes (Schedule D)	
18. State and local taxes (Schedule D)	
19. State and local taxes (Schedule D)	
20. State and local taxes (Schedule D)	
21. Total (Add lines 14 through 20. Enter here and on Form 540, page 2)	842.00

Contributions	
22. Cash—including checks, money orders, etc. (Itemize)	22
23. Total cash contributions	23
24. Other than cash (see instructions). Enter total here	24
25. Total—(Add lines 23 and 24. Maximum deduction may not exceed 20% of adjusted gross income. Enter here and on Form 540, page 2)	25 200.00
Interest Expenses	
26. Home mortgage	26
27. Investment purchases	27
28. Other (Itemize)	28
29. Total—(Add lines 26, 27 and 28. Enter here and on Form 540, page 2)	29 3,232.00
Miscellaneous Deductions	
Casualty or Theft Losses—See instructions	
NOTE: If you had more than one casualty or theft loss occurrence, omit lines 30 through 33 and follow instructions for guidance.	
30. Loss before adjustments	30
31. Insurance reimbursement	31
32. \$100 limitation	32 100.00
33. Add lines 31 and 32	33
34. Casualty or theft loss. (Line 30 less line 33)	34
35. Char. Exp.—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)

Use this schedule to report income tax returns, Form 1040 or 1040NR. Partnerships, joint ventures, etc., must file on Form 1065

Name on Form 1040 or 1040NR: Samuel H. Dreyfus Social Security Number: 322 121 7997

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

2. Address: 5618 Van Nuya Blvd. Van Nuya, California C. Federal employer identification number: _____
(ZIP code)

3. Method of accounting: cash; accrual; other.

4. Was Form 991, 992, 993 and 994 for the calendar year filed (if required)? Yes No

5. Is business located within the boundaries of the city, town, etc. indicated? Yes No

6. Did you, this calendar year, file a return for the taxable year? Yes No

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

Attach all applicable files and schedules must be filed in.

Line	Description	Amount	SCHEDULE ATTACHED
1	From receipts or sales \$ _____ Less returns and allowances \$ _____ Balance \triangleright		
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	Cost of living (attach schedule)		
5	Net profit (add lines 3 and 4)		
6	Depreciation (attach to Schedule C-2)		
7	Interest on business and business property (explain in Schedule C-3)		
8	Interest on business property (explain in Schedule C-3)		
9	Charitable contributions (explain in Schedule C-3)		
10	Salaries and wages not included on line 3, Schedule C-1 (exclude any paid to yourself)		
11	Retirement		
12	Legal professional fees		
13	Commissions		
14	Amortization (attach statement)		
15	(a) Pension and profit-sharing plans (see Instructions for line 15(a))		
	(b) Employer benefit program (see Instructions for line 15(b))		
16	Interest on business indebtedness		
17	Bad debts arising from sales of services		
18	Charitable		
19	Other business expenses (specify):		
	(a)		
	(b)		
	(c)		
	(d)		
	(e)		
	(f)		
	(g)		
	(h)		
	(i)		
	(j)		
	(k)		
	(l)		
	(m)		
	(n)		
	(o)		
	(p) Total other business expenses (add lines 19(a) through 19(o))		
20	Total deductions (add lines 6 through 19)		
21	Net profit (or loss) (subtract line 20 from line 5). Enter here and on page 2, Form 540 or Form 540NR	6,969	40

CALIFORNIA

CAPITAL GAINS AND LOSSES

Attach to Form 1041 or 1041NR

This schedule is 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.

USE PREVIOUS EDITIONS
322 12 1997

Assets Held for More Than One Year

Line of property and description, including 100 percent of "S" stock	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 (if any)
SCHEDULE ATTACHED					(4,496.00)
4,496.00					
Carryover from partnerships and fiduciaries Carryover from capital loss carryover from preceding taxable years (attach statement)					200.00

Assets Held for One Year or Not More Than Five Years

Line of property and description, including 100 percent of "S" stock	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 (if any)
Carryover from partnerships and fiduciaries Carryover from capital loss carryover from preceding taxable years (attach statement)					

Assets Held for Not More Than Five Years

Line of property and description, including 100 percent of "S" stock	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 (if any)
Carryover from partnerships and fiduciaries Carryover from capital loss carryover from preceding taxable years (attach statement)					(1,422.00)

Summary of 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 1971

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

Present home address (Number and street, including apartment number, or rural route) 16250 Bircher Street Spouse's social security number 349 18 1420

City, town or post office, State and ZIP code Granada Hills, California Occupation Yours 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? 4 Unmarried Head of Household 5 Surviving widow(er) with dependent child 6 Married filing separately and spouse is not filing

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

Table with columns for Income (12-18) and amounts. Line 12: Wages, salaries, tips, etc. Line 13a: Dividends \$42,50. Line 13b: Less exclusion \$42,50. Line 13c: Balance -0. Line 14: Interest 178.36. Line 15: Income other than wages, dividends, and interest 6,350.33. Line 16: Total (add lines 12, 13c, 14 and 15) 6,529.19. Line 17: Adjustments to income. Line 18: Adjusted gross income (subtract line 17 from line 16) 6,529.19.

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

Table with columns for Tax, Payments and Credits (19-27) and amounts. Line 19: Tax -0. Line 20: Total credits. Line 21: Income tax (subtract line 20 from line 19) -0. Line 22: Other taxes 551.27. Line 23: Total (add lines 21 and 22) 551.27. Line 24: Total Federal income tax withheld. Line 25: 1971 Estimated tax payments. Line 26: Other payments. Line 27: Total (add lines 24, 25, and 26).

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 551.27. 29 If line 27 is larger than line 23, enter OVERPAYMENT. 30 Line 29 to be: (a) REFUNDED Allow at least six weeks for your refund check. (b) Credited on 1972 estimated tax.

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 all information of which he has any knowledge Date 1003 VENTURA BLVD., SUITE 510 ENCINO, CALIF 91316 Address TEL. (213) 981 4020

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

32 (a) NAME	(b) Relationship	(c) Months lived in your home: If born or died during year, write B or D.	(d) Did dependent have income of \$6.75 or more?	(e) Amount YOU furnished for dependent's support. If 100% write ALL.	(f) Amount furnished by OTHERS including dependent.
				\$	\$

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

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

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

PART III.—Adjustments to Income

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

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

46 Adjusted gross income (from line 18)	46	6,529	19
47 (a) If you itemize deductions, enter total from Schedule A, line 32 and attach Schedule A (b) If you do not itemize deductions, and line 46 is: (1) \$10,000 or more but less than \$11,538.43, enter 13% of line 46 (2) \$11,538.43 or more, enter \$1,500. Note: deduction under (1) or (2) is limited to \$750 if married and filing separately.	47	4,010	99
48 Subtract line 47 from line 46	48	2,518	20
49 Multiply total number of exemptions claimed on line 11, by \$675	49	4,050	00
50 Taxable income. Subtract line 49 from line 48 ▶	50	-0-	

(Figure your tax on the amount on line 50 by using Tax Rate Schedule X, Y or Z, or if applicable, the alternative tax from Schedule D, income averaging from Schedule G, or maximum tax from Form 4726.) Enter tax on line 19.

PART V.—Credits

51 Retirement income credit (attach Schedule R)	51		
52 Investment credit (attach Form 3468)	52		
53 Foreign tax credit (attach Form 1116)	53		
54 Total credits (add lines 51, 52, and 53). Enter here and on line 20 ▶	54		

PART VI.—Other Taxes

55 Self-employment tax (attach Schedule SE)	55	551	27
56 Tax from recomputing prior-year investment credit (attach Form 4255)	56		
57 Minimum tax (see instructions on page 8). Check here <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 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.

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

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

2 Medicine and drugs

3 Enter 1% of line 18, Form 1040

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

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

6 Itemize other medical and dental expenses. Include hearing aids, dentures, eyeglasses, transportation, etc.

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)

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

25 Total interest expense (Add lines 22, 23, and 24. Enter here and on line 30, below.) ▶ 2,617 68

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

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

17 Total taxes (Add lines 11 through 16. Enter here and on line 28, below.) ▶ 743 31

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

NAME SAMUEL P FRYLES RIVER IDENTIFICATION NO. 322-12-7997

ADDRESS _____

SCHEDULE NO. _____ SCHEDULE OF DEDUCTIONS YEAR ENDED _____

MEDICAL	FEDERAL	STATE	CONTRIBUTIONS	FEDERAL & STATE
1. ONE HALF OF MEDICAL INSURANCE (NOT OVER \$130.00)	100 00	100 00	CHURCHES	
2. DRUGS AND MEDICINES			COMMUNITY CHEST/UNITED CRUSADE	
3. LESS: 1% OF ADJ. GROSS INCOME			SALVATION ARMY/GOODWILL INDUSTRIES	
4. NET DRUGS AND MEDICINES			RED CROSS	
5. DOCTORS/DENTISTS			XMAS & EASTER SEALS	
DR.			HEART FUND/CANCER FUND	
DR.			PARTNERSHIP RETURN	
DR.			PAYROLL DEDUCTION	
DR.			OTHER ORGANIZED CHARITIES:	
DR.				
DR.				
DR.				
DR.				
DR.				
DR.				
			TOTAL CONTRIBUTIONS	
			INTEREST (TO WHOM PAID)	FEDERAL & STATE
			MORTGAGE LOAN	
			<i>Colonial MTC</i>	<i>2672 68</i>
			INSTALLMENT LOAN	
MEDICARE				
HOSPITAL				
LABORATORY				
BALANCE OF MEDICAL INSURANCE NOT DEDUCTIBLE ON TOP LINE				
			TOTAL INTEREST	<i>2672 68</i>
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 @	
9. TOTAL MEDICAL DEDUCTIONS (LINE 1 PLUS LINE 8)	<i>170 00</i>	<i>150 00</i>	TELEPHONE EXPENSE (NOT REIMB.)	
			EMPLOYMENT AGENCY FEES	
TAXES	FEDERAL	STATE	DUES & SUBSCRIPTIONS	
AUTO LICENSE (LESS REG. FEE)			INCOME TAX PREPARATION	
SALES TAX	<i>100 00</i>	<i>100 00</i>	OTHERS	
SALES TAX AUTO				
REAL ESTATE TAX	<i>578 31</i>	<i>578 31</i>	TOTAL MISC. DEDUCTIONS	
PERSONAL PROPERTY TAX			CASUALTY LOSSES (EXPLAIN)	FEDERAL & STATE
STATE INCOME TAX		<i>x x x x</i>	<i>BORNQUAKE DAMAGE</i>	<i>3100 00</i>
GAS TAX <i>1000</i> GAL @ <i>07</i> c GAL.	<i>70 00</i>	<i>70 00</i>	<i>271</i>	
DISABILITY INSURANCE			SUB TOTAL	<i>3100 00</i>
MISC. TAX	<i>x x</i>	<i>x x</i>	LESS REIMBURSED BY INS.	<i>2500 00</i> <i>SRP FORHITEL</i>
OTHERS:			SUB TOTAL	<i>600 00</i>
			LESS \$100.00 FOR EACH CASUALTY	<i>100 00</i>
			TOTAL CASUALTY LOSSES	<i>500 00</i>
TOTAL TAXES	<i>743 31</i>	<i>743 31</i>	TOTAL DEDUCTIONS	<i>4010 99</i> <i>4010 99</i>

Profit (or Loss) From Business or Profession

(Sole Proprietorship)

1971

Department of the Treasury
Internal Revenue Service

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

Name(s) as shown on Form 1040

Samuel and Phyllis Ruby

Social security number

322 12 7997

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

B Business name Snack Bar C Employer identification number _____

D Business address 5418 Van Nuys Blvd, Van Nuys, California 91401

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

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

G Were you required to file Forms 1096 and 1099 or 1087 for the calendar year 1971? (See "Item G" in separate instructions for Schedule C.)
 YES NO. If "Yes," where were they filed? ➤

1	Gross receipts or gross sales \$	Less: Returns and allowances \$	\$
2	Inventory at beginning of year (if different from last year's closing inventory attach explanation)		
3	Merchandise purchased \$	less cost of any items withdrawn from business for personal use \$	
4	Cost of labor (do not include salary paid to yourself)		
5	Material and supplies		
6	Other costs (explain in Schedule C-1)		
7	Total of lines 2 through 6		
8	Inventory at end of this year		
9	Cost of goods sold and/or operations (subtract line 8 from line 7)		
10	Gross profit (subtract line 9 from line 1)		
OTHER BUSINESS DEDUCTIONS			
11	Depreciation (explain in Schedule C-2)		
12	Taxes on business and business property (explain in Schedule C-1)		
13	Rent on business property		
14	Repairs (explain in Schedule C-1)		
15	Salaries and wages not included on line 4 (exclude any paid to yourself)		
16	Insurance		
17	Legal and professional fees		
18	Commissions		
19	Amortization (attach statement)		
20	(a) Pension and profit-sharing plans (See Instructions)		
	(b) Employee benefit programs (See Instructions)		
21	Interest on business indebtedness		
22	Bad debts arising from sales or services		
23	Depletion		
24	Other business expenses (explain in Schedule C-1)		
25	Total of lines 11 through 24		
26	Net profit (or loss) (subtract line 25 from line 10). Enter here and on line 34, Form 1040. ALSO enter on Schedule SE, Part I, line 1		7,350

SCHEDULE ATTACHED

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

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

Samuel and Phyllis Ruby

SUPPLEMENT TO SCHEDULE C

Income		\$43,479.18
Less: Sales Tax		<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		<u>2,815.62</u>	
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		\$10,778.83
		<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. (Bal. of Lease)		3,000.00	428.50	7 Yr. SL	<u>428.50</u>
					\$3,428.50

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service

Computation of Social Security Self-Employment Tax

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

1971

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

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

Name of self-employed person (as shown on social security card) Social security number of self-employed person

Samuel Ruby 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

**SCHEDULE D
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

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

1971

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

Social security number
3 12 12 7997

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

a. Kind of property and description (Example, 100 shares of "Z" Co.)	b. How acquired. Enter letter symbol (see instructions)	c. Mo., day, yr. (Put date sold above dotted line and date acquired below dotted line)	d. Gross sales price	e. Cost or other basis, as adjusted, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	f. Gain or (loss) (d less e)
1					
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 PHYLIS RUDY #11 STOCKS WEEK ENDING Acquired 'A'

CUSTOMER NAME	TYPE BUSINESS	Planned	CONTRACT				APPLICATION	REVENUE BOOKED		CALL HRS		COMMENTS AND EXPENSE NOTES
			PREM	INTL	TEL	PRO		ONE TIME	MONTHLY	HR	I	
Description	Acquired											Gain or Loss
TRM Bines Corp	12-15-70					1-5-71	3,107	3,333				174-
Wooden Co.	12-31-70					1-6-71	3,315	3,100				218-
Tyler Corp.	1-6-71					1-19-71	3,132	2,357				275-
Tyler Corp.	1-6-71					1-19-71	777	715				61-
US AM Fletcher	1-19-71					1-22-71	4,075	3,591				479-
St Equity Funding	1-22-71					2-3-71	4,300	2,781				522-
Tyler Corp	2-3-71					2-16-71	2,772	2,400				125-
Midway Inc.	2-4-71					2-17-71	1,999	1,930				69-
CO Inc	2-3-71					2-26-71	2,390	2,352				38-
Leasco	2-17-71					3-4-71	2,414	2,536				(122)
Money Serv (VP)	2-16-71					3-4-71	514	538				(14)
Money Serv	2-16-71					3-9-71	2,112	2,074				68-
Lucky Fried Co	3-4-71					3-10-71	4,318	3,776				541-
King Tiger	3-12-71					3-12-71	4,103	4,155				(52)
Urbia Pict	3-11-71					3-26-71	2,904	3,463				(554)
Urbia Pict	3-11-71					3-26-71	723	870				(147)
Shred Air Graft	3-26-71					4-6-71	3,313	3,445				(76)

TOTALS

(over)

SALESMAN

Beche & Co

S. D. Ruby
WEEKLY WORK PLAN/TIME REPORT

NUMBER

All Stocks Acquired

WEEK ENDING

11/11

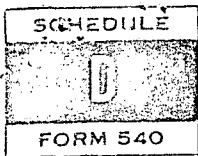
CUSTOMER NAME	S. D. Ruby	TYPE BUSINESS	Planned	CONTRACT				APPLICATION	REVENUE BOOKED		CALL HRS		COMMENTS AND EXPENSE NOTES
				PREM	ENTL	TEL	PRO		ONE TIME	MONTHLY	HR	+	
Description		Date Acquired											
Wts Nat'l Gen'l Cp 40	200	3-9-71						4-30-71	1,955-	1,338-			20-
Wts Nat'l Gen'l Cp 40	100	3-9-71						5-14-71	771-	669-			72-
Programmed Pk Sys 100	100	2-24-71						5-14-71	480-	450-			(370-)
Wts Lewis Theat 100	100	4-30-71						6-1-71	2,366-	2,041-			275-
Wts Nrdl Wst Ind 200	200	4-6-71						6-4-71	3,535-	2,955-			580-
Wts Nrdl Wst Ind 50	50	6-1-71						6-4-71	350-	338-			42-
Wts Whittaker Corp 100	100	5-14-71						6-1-71	457-	555-			(98-)
Wts Whittaker Corp 200	200	5-14-71						8-24-71	939-	1,155-			(171-)
Republic Corp 200	200	6-4-71						8-24-71	1,954-	1,645-			(611-)
Wts Litron Devices 100	100	4-6-71						8-24-71	1,304-	1,952-			(648-)
Resorts Tutnall 300	300	6-4-71						8-24-71	1,443-	2,422-			(979-)
Wts Nrdl Wst Ind 200	200	8-24-71						11-10-71	3,411-	1,148-			(1037-)
TOTALS													

SALESMAN: Bachio & Co Comm NUMBER: _____ WEEK ENDING 1 1

CUSTOMER NAME	Present/Disorder	TYPE BUSINESS	Planned	CONTRACT				APPLICATION	REVENUE BOOKED		CALL HRS		COMMENTS AND EXPENSE NOTES
				PREM	INTL	TEL	PRC		ONE TIME	MONTHLY	HR	+	
Description	Contract	Date Acquired						Duty	Rate Price	Quantity Price			Gain or Loss
1 Cr May Sugar	1	11-12-71						11-19-71	4.73	11.84			55-
1 Cr May Plywood	1	11-10-71						11-19-71	91-	88.70			101-
1 Cr May Plywood	1	11-11-71						11-19-71	91-	89.50			101-
1 Cr May Sugar	2	11-23-71						11-24-71	5.10	5.03			73-
1 Cr May Sugar	1	11-26-71						11-20-71	5.17	5.24			36-
1 Cr May Sugar	1	11-29-71						12-1-71	5.23	5.22			(31-)
1 Cr May Plywood	1	11-23-71						12-1-71	89-	89.50			(65-)
1 Cr May 11 Sugar	1	12-3-71						12-3-71	5.28	5.34			(351-)
1 Cr May 11 Sugar	4	12-5-71						12-10-71	5.23	5.35			218-
1 Cr May 16 Sugar	4	12-14-71						12-14-71	5.80	5.19			(205-)
1 Cr May 11 Sugar	2	12-15-71						12-15-71	6.05	6.35			(367-)
									TOTAL S.T. Loss				(1255.00)
TOTALS													

SALESMAN Merrill Lynch Pierce & Fenner & Smith NUMBER 12245535 WEEK ENDING 1/1

CUSTOMER NAME	Present City/State	TYPE BUSINESS Date	Planned	CONTRACT				APPLICATION DATE	REVENUE BOOKED		CALL HRS		COMMENTS AND EXPENSE NOTES
				PREM	INTL	TEL	PRO		ONE TIME	MONTHLY	HR.	+	
Description		Acquired						Sold	Price	Points			Gain or (Loss)
Merill Lynch		9-15-71						1-9-71	6022	442			(36-)
													(36-)
Mois, 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%													
Pan-Amex Airways		5000 10-8-71						10-26-71	2657-	2446-			212-
NY 86-4.5%									2675	2713			(38-)
30 Amer Airways		5000 9/4-71						11-4-71	2475				
NY 86 4.5%									27				
Order Corp		5000 10-13-71						11-18-71	2716-	2610-			106-
NY 93-5%													
Natl Gen'l Corp		11500 11-19-71						12-17-71	6637-	5880-			157-
NY Sub 93-4%									TOTAL	100			(124800)



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 322 12 7997

SHORT-TERM—ASSETS HELD NOT MORE THAN 6 MONTHS

Table with 6 columns: a. Kind of property and description, b. Date acquired, c. Date sold, d. Gross sales price, e. Cost or other basis, f. Gain or loss. Includes entry for 'SCHEDULE ATTACHED' with a loss of (1,248.00).

LONG-TERM—ASSETS HELD MORE THAN 6 MONTHS

Table with 6 columns: a. Kind of property and description, b. Date acquired, c. Date sold, d. Gross sales price, e. Cost or other basis, f. Gain or loss. Includes summary rows 7-14 and a final net gain of (1,000.00).

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

See Instructions on Back



INDIVIDUAL INCOME TAX RETURN

For Calendar Year 1971 or Fiscal Year Begun **1971 and Ended 1972** DO NOT WRITE ON THIS LINE

FIRST NAME(S) AND INITIAL(S) **SAMUEL AND PHYLLIS** LAST NAME **RUBY** Your social security number **322 12 7997** Spouse's social security number **349 18 1420**

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

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

NAME AND ADDRESS OF EMPLOYER AT TIME OF FILING **Self Employed**

FILING STATUS—Check Only One: Claim your appropriate exemption on line 16

1. Single

2. Married, filing joint return

3. Married, filing separate return—If this item checked, enter spouse's social security number in space above and enter first name here

4. Unmarried "head of household"—Complete Part I, page 2

BLIND and/or DEPENDENT EXEMPTIONS:

5. Blind [Yourself [Your spouse—Enter number of boxes checked **5**

6. Dependents—Do not list yourself, your spouse, or person who qualifies you as head of household. NAME (and address if different from yours) RELATIONSHIP

Fred, Brian Elisa, Thomas Enter number **6 4**

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

Income	8	9	10	11	12	13	14
8. Wages, salaries, tips, etc. (before payroll deductions) if more than two employers; attach list							
9. Dividends. Enter total here (complete and attach Schedule B (540), if total is over \$100)		42	50				
10. Interest. Enter total here (complete and attach Schedule B (540), if total is over \$100)		178	86				
11. Other income (from page 2, line 40)		6,350	33				
12. Total (add lines 8, 9, 10 and 11)		6,571	69				
13. Adjustments to Income (from page 2, line 46)							
14. Adjusted gross income (subtract line 13 from line 12)		6,571	69				

15. Tax from (check one): <input type="checkbox"/> Tax Table, <input checked="" type="checkbox"/> Tax Computation (page 2, Part IV) or <input type="checkbox"/> Schedule G (540); line 21	15	25.60
16. Personal Exemption. Single—\$25. Married couple or head of household—\$50	16	50.00
17. Multiply total number of exemptions on line 7 above, by \$8	17	32.00
18. Total exemptions (add lines 16 and 17)	18	82.00
19. Tax liability (subtract line 18 from line 15—not less than zero)	19	None
20. Other credits (from page 2, line 62)	20	
21. Net tax (subtract line 20 from line 19)	21	
22. Tax forgiveness—20% of line 21 (use Part V on page 2; if reporting income on Schedule D (540))	22	
NOTE: You must file your return and pay any tax due (line 27) by the due date to be entitled to this forgiveness		
23. Net tax liability (subtract line 22 from line 21—if \$1.00 or less, enter zero)	23	
24. Tax on preference income (see instructions) check here <input type="checkbox"/> , if Schedule P (540) is attached	24	
25. Total tax liability (add lines 23 and 24)	25	

26. 1971 California estimated tax payment (include 1970 overpayment allowed as a credit)	26	
27. Balance due—if any (subtract line 26 from line 25) PAY IN FULL WITH RETURN	27	None
28. Overpayment—if any (subtract line 25 from line 26) OVERPAYMENT	28	
29. Portion of line 28 you wish to apply on 1972 estimated tax	29	
30. Refund—if any (subtract line 29 from line 28) REFUND	30	

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

Signature of preparer other than taxpayer: **EDWARD L. LAMBERT** Date: **APR 15 1972**

Address: **1611 CALIF. SUITE 510, GRANADA HILLS, CALIF. 91306**

Sign here: Your signature—if filing jointly, BOTH must sign Date: Spouse's signature Date:

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, 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				
	(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)
29. Total—(Add lines 26, 27 and 28)

26		
27		
28		
29	2,617	68

Miscellaneous Deductions

30. For child care, alimony, union dues, casualty losses, etc.—See instructions (itemize)
31. Total miscellaneous deductions
32. Total deductions—(Add lines 10, 13, 21, 25, 29 and 31). Enter total here and on form 540, page 2, in space provided

30		
31	500	00
32	4,010	90



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

Attach this schedule to your income tax return, Form 540 or 540NR Partnerships, joint ventures, etc., must file on Form 565

Name as shown on Form 540 or 540NR: Samuel and Phyllis Ruby Social Security Number: 322 12 7997

- A. Principal business activity: Food Service; product _____
(For example: retail—hardware; wholesale—tobacco; services—legal; manufacturing—furniture; etc.)
- B. Business name: Snack Bar C. Federal employer identification number: _____
- D. Business location: 5418 Van Nuys Blvd. Van Nuys, California 91401
(Number and street or rural route) (City—post office) (State) (ZIP code)
- E. Indicate method of accounting: cash; accrual; other (describe) _____
- F. Was there any substantial change in the manner of determining quantities, costs or valuations between the opening and closing inventories? Yes No. If "yes," attach explanation.
- G. Were Forms 591, 592, 596 and 599, for the calendar year filed (if required)? Yes No

<p>1. Gross receipts or gross sales \$ _____ Less: Returns and allowances \$ _____</p> <p>2. Inventory at beginning of year (If different than last year's closing inventory attach explanation) _____</p> <p>3. Merchandise purchased \$ _____, less cost of any items with- drawn from business for personal use \$ _____</p> <p>4. Cost of labor (do not include salary paid to yourself) _____</p> <p>5. Material and supplies _____</p> <p>6. Other costs (explain in Schedule C-1) _____</p> <p>7. Total of lines 2 through 6 _____</p> <p>8. Inventory at end of this year _____</p> <p>9. Cost of goods sold and/or operations (subtract line 8 from line 7) _____</p> <p>10. Gross profit (subtract line 9 from line 1) _____</p> <p style="text-align: center;">OTHER BUSINESS DEDUCTIONS</p> <p>11. Depreciation (explain in Schedule C-2) _____</p> <p>12. Taxes on business and business property (explain in Schedule C-1) _____</p> <p>13. Rent on business property _____</p> <p>14. Repairs (explain in Schedule C-1) _____</p> <p>15. Salaries and wages not included on line 4 (exclude any paid to yourself) _____</p> <p>16. Insurance _____</p> <p>17. Legal and professional fees _____</p> <p>18. Commissions _____</p> <p>19. Amortization (attach statement) _____</p> <p>20. (a) Pension and profit-sharing plans (see instructions) _____ (b) Employee benefit programs (see instructions) _____</p> <p>21. Interest on business indebtedness _____</p> <p>22. Bad debts arising from sales or services _____</p> <p>23. Depletion of mines, oil and gas wells, timber, etc. (attach schedule) _____</p> <p>24. Other business expenses (explain in Schedule C-1) _____</p> <p>25. Total of lines 11 through 24 _____</p> <p>26. Net profit (or loss) (subtract line 25 from line 10). Enter here and on page 2, Form 540 or 540NR \$ <u>7,350</u></p>	<p>\$</p> <p style="font-size: 2em;">SCHEDULE ATTACHED</p> <p>\$</p> <p style="font-size: 2em;">33</p>
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SCHEDULE C-1. EXPLANATION OF LINES 6, 12, 14, AND 24

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

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) Last name COUNTY OF RESIDENCE Your social security number Present home address (Number and street, including apartment number, or rural route) Spouse's social security no. City, town or post office, State and ZIP code Occupation Yours Spouse's

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

Exemptions Regular / 65 or over / Blind 6a Yourself 6b Spouse 6c First names of your dependent children who lived with you 6d Number of other dependents (from line 27) 7 Total exemptions claimed

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.

Table with columns for Income (9-15) and Tax (16-22). Includes rows for Wages, salaries, tips, and other employee compensation; Dividends; Interest income; Total (add lines 9, 10c, 11, and 12); Adjustments to income; Subtract line 14 from line 13 (adjusted gross income); Tax; Total credits; Other taxes; Total (add lines 18 and 19); Total Federal income tax withheld; 1973 estimated tax payments; Amount paid with Form 4868; Other payments; Total (add lines 21a, b, c, and d).

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.

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

23 If line 20 is larger than line 22, enter BALANCE DUE IRS. (Check here if Form 2210, Form 2210F, or statement is attached. See instructions on page 8.) 24 If line 22 is larger than line 20, enter amount OVERPAID. 25 Amount of line 24 to be REFUNDED TO YOU. 26 Amount of line 24 to be credited on 1974 estimated tax.

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

Sign here: Your signature, Date, Spouse's signature (if filing jointly, BOTH must sign even if only one had income), Preparer's signature (other than taxpayer), Date, Address (and ZIP Code), Preparer's Emp. Ident. or Soc. Sec. No.

Please attach Copy B of Forms W-2 here. Write soc. sec. no. on Check or Money Order. Attach here.

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	1248
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)? Yes 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	496
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

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 SAMUEL & PHYLLIS RUBY Social security number 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	1 Gross receipts or sales \$..... Less: returns and allowances \$..... Balance ▶	
	2 Less: Cost of goods sold and/or operations (Schedule C-1, line 8)	
	3 Gross profit	
	4 Other income (attach schedule)	
	5 Total income (add lines 3 and 4)	

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

21 Net profit or (loss) (subtract line 20 from line 5). Enter here and on Form 1040, line 28. Also enter on Schedule SE, line 5(a) SCHEDULE 4948

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

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

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

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

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

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

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

a. Group and guideline class or description of property	b. Date acquired	c. Cost or other basis	d. Depreciation allowed or allowable in prior years	e. Method of computing depreciation	f. Life or rate	g. Depreciation for this year
1 Total additional first-year depreciation (do not include in items below) →						
2 Depreciation from Form 4832	(See Note above)					
3 Depreciation from Form 5006						
4 Other depreciation:						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify)						
5 Totals						
6 Less amount of depreciation claimed in Schedule C-1, page 1						
7 Balance—Enter here and on page 1, line 6						

SUMMARY OF DEPRECIATION (Other Than Additional First-Year Depreciation)

	Straight line	Declining balance	Sum of the years-digits	Units of production	Other (specify)	Total
1 Depreciation from Form 4832						
2 Depreciation from Form 5006						
3 Other	2000					2000

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

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

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

Did you claim a deduction for expenses connected with:

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

**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

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 4/31/73	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

**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:				
(a) Not more than \$2,400, enter two-thirds of the gross profits				
(b) More than \$2,400 and the net farm profit is less than \$1,600, enter \$1,600				
¹ Gross profits from farming are the total gross profits from Schedule F, line 28 (cash method), or line 72 (accrual method), plus the distributive share of gross profits from farm partnerships (Schedule K-1 (Form 1065), line 15) as explained in instructions for Schedule SE.				
4 Enter here and on line 12(a), the amount on line 2, or line 3 if you elect the farm optional method				

Part II Computation of Net Earnings from NONFARM Self-Employment

5 REGULAR METHOD —Net profit or (loss) from:				
(a) Schedule C, line 21. (Enter combined amount if more than one business.)			4948	
(b) Partnerships, joint ventures, etc. (other than farming)				
(c) Service as a minister, member of a religious order, or a Christian Science practitioner. (Include rental value of parsonage or rental allowance furnished.) If you filed Form 4361, check here <input type="checkbox"/> and enter zero on this line				
(d) Service with a foreign government or international organization				
(e) Other (director's fees, etc.). Specify ▶				
6 Total (add lines 5(a), 5(b), 5(c), 5(d), and 5(e))			4948	
7 Enter other adjustments (attach statement)				
8 Adjusted net earnings or (loss) from nonfarm self-employment (line 6, as adjusted by line 7)			4948	
If line 8 is \$1,600 or more OR if you do not elect to use the Nonfarm Optional Method, omit lines 9 through 11 and enter amount from line 8 on line 12(b), Part III.				
Note: You may use the nonfarm optional method (line 9 through line 11) only if line 8 is less than \$1,600 and less than two-thirds of your gross nonfarm profits, ² and you had actual net earnings from self-employment of \$400 or more for at least 2 of the 3 following years: 1970, 1971, and 1972. The nonfarm optional method can only be used for 5 taxable years.				
² Gross profits from nonfarm business are the total of the gross profits from Schedule C, line 3, plus the distributive share of gross profits from nonfarm partnerships (Schedule K-1 (Form 1065), line 15) as explained in instructions for Schedule SE. Also, include gross profits from services reported on lines 5(c), 5(d), and 5(e), as adjusted by line 7.				
9 NONFARM OPTIONAL METHOD:				
(a) Maximum amount reportable, under both optional methods combined (farm and nonfarm)			\$1,600	00
(b) Enter amount from line 3. (If you did not elect to use the farm optional method, enter zero.)				
(c) Balance (subtract line 9(b) from line 9(a))				
10 Enter two-thirds of gross nonfarm 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)			4948
13 Total net earnings or (loss) from self-employment reported on line 12. (If line 13 is less than \$400, you are not subject to self-employment tax. Do not fill in rest of form.)			4948
14 The largest amount of combined wages and self-employment earnings subject to social security tax for 1973 is		\$10,800	00
15 (a) Total "FICA" wages as indicated on Forms W-2			
(b) Unreported tips, if any, subject to FICA tax from Form 4137, line 9			
(c) Total of lines 15(a) and 15(b)		— 0 —	
16 Balance (subtract line 15(c) from line 14)		10800	
17 Self-employment income—line 13 or 16, whichever is smaller			4948
18 If line 17 is \$10,800, enter \$864.00; if less, multiply the amount on line 17 by .08			396
19 Railroad employee's and railroad employee representative's adjustment for hospital insurance benefits tax from Form 4469			
20 Self-employment tax (subtract line 19 from line 18). Enter here and on Form 1040, line 55			396

You may use this space to make any needed computations

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 II 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)

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 and expense of sale	g. Gain or (loss) (d plus e less f)
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 III Ordinary Gains and Losses

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

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	7/70	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

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 <input type="checkbox"/> , and OMIT lines 1 through 6 (because no short-term capital loss carryover exists) and enter the amount from line 36, Form 1040 for 1972 on line 7—then go to line 8	
2	Enter gain from line 13, Schedule D (Form 1040) for 1972; however, if such line is blank or shows a loss, enter a zero	
3	Reduce loss, if any, on line 1 to extent of gain, if any, on line 2	
4	Enter amount from line 36, Form 1040 for 1972	
5	Enter smaller of amount on line 3 or line 4	
6	Excess of amount on line 3 over amount on line 5	

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

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 <input type="checkbox"/> , 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	

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	10000
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)

NAME

SAMUEL & PHYLLIS RUBY

CALENDAR YEAR 19

73

ADDRESS

322-12-7997

SOC. SEC. NO.

DEDUCTION SCHEDULE

MEDICAL	FEDERAL	STATE	CONTRIBUTIONS	FEDERAL	STATE
MEDICINE/DRUGS			PARTNERSHIP SHARE		
LESS 1% A.G.I. (Line 18 - 1040)			GIRL/BOY SCOUTS		
NET MED/DRUGS			HEART FUND/CANCER FUND		
H & A INS. (1/2 + EXCESS)	475		RED CROSS/UNITED FUND		
DR.			XMAS & EASTER SEALS	150	
DR.			MISC. ORGANIZED CHARITIES		
DR.	730		POLITICAL CONTRIBUTIONS		
DR.			CHURCHES		
DR.					
DR.					
DR.					
DR.					
DR.					
DR.					
PROSTHETIC APPLIANCES			OTHER THAN CASH		
HEARING AID			CARRY OVER FROM PRIOR YRS.		
HOSPITAL			24 TOTAL CONTRIBUTIONS	150	150
AMBULANCE			CASUALTY OR THEFT LOSS(ES)		
LABORATORIES			LOSS BEFORE ADJUSTMENT		
TRAVEL FOR MED. 1000	60		INSURANCE REIMBURSEMENT		
			\$100 LIMITATION (PER CASUALTY)		
			29 TOT. CAS. OR THEFT LOSS		
MEDICARE INS.			MISCELLANEOUS DEDUCTIONS		
GLASSES			INCOME TAX PREPARATION		
MEDICAL EXPENSES	1265	1265	UNION/PROFESSIONAL DUES		
LESS REIMBURSED BY INS.	496	499	UNIFORMS/PROTEC. CLOTHING		
LESS 3% ADJ. GROSS INC.	769	766	SMALL TOOLS AND SUPPLIES		
+ 1/2 (TO \$150) OF H & A INS.	150	150	LAUNDRY AND CLEANING		
10 TOTAL MEDICAL DED.	919	916	AUTO USE/DAMAGE		
TAXES			ALIMONY (SCHEDULE)		
REAL ESTATE	601		INVEST. COUNSEL & PUBS. (SCHED)		
STATE & LOCAL GASOLINE	105		EMPLOYMENT AGENCY FEES		
GENERAL SALES TAX	218		SAFE DEPOSIT BOX		
STATE & LOCAL INCOME	0	XXXXX	TEL. REQ. IN BUSINESS		
PERSONAL PROPERTY			CHILD & DEP. CARE (Form 2441)		
PERSONAL PROPERTY AUTO	3				
STATE DISABILITY INS.	0		34 TOTAL MISC. DED.		
SALES TAX AUTO					
			SUMMARY OF ITEMIZED DEDUCT.	FEDERAL	STATE
17 TOTAL TAXES	927	927	35 TOT. DEDUCTIBLE MEDICAL & DENTAL EXPENSES (FROM LINE 10)		
INTEREST (TO WHOM PAID)			36 TOTAL TAXES (FROM LINE 17)		
MORTGAGE	2570		37 TOTAL INTEREST (Line 20)		
SBA	22		38 TOTAL CONTR. (Line 24)		
INSTALLMENT LOANS			39 CAS. & THEFT LOSS(ES) (Line 29)		
1ST TRIFLET	154		40 TOTAL MISCELLANEOUS DEDUCTIONS (FROM LINE 34)		
BAVARIA	62				
MERRILL LYNCH	352		41 TOTAL ITEMIZED DEDUCTIONS ENTER ON FORM 1040 LINE 45	5165	5162
WEIS VOISIN	9		REMARKS		
20 TOTAL INTEREST	3169	3169			

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

CALENDAR YEAR 19 73

ADDRESS _____ OR SOC. SEC. NO. _____

FISCAL YEAR ENDING _____

322-12-7997

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
NET PROFIT OR (LOSS) - STATE RETURN (SEE DEPREC. SCHEDULE FOR DIFF.)			4948

RESIDENT
540



INDIVIDUAL
CALIFORNIA
INCOME TAX

TAXABLE YEAR
1973

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

Please Type or Print	FIRST NAME(S) AND INITIAL(S) SAMUEL & PHYLLIS	LAST NAME RUBAY	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		OCCU- PATION Yours S/E Spouse's HW

Filing Status - Check Only One

1. Single
2. Married filing joint return
3. Married filing separate return—Enter spouse's full name _____
4. Head of Household—Enter name of qualifying individual _____
5. Widower with dependent child. Enter year spouse died 19 _____

Exemption Credits

6. Personal Exemption: { If line 1 or 3 checked, enter \$25 } { If line 2, 4 or 5 checked, enter \$50 }	6	50
7. Dependents - Do not list person who qualifies you as head of household. Name (include last name and/or address if different from yours) Relationship THOMAS - FRED ELISA		
Total Number 3 X \$8	7	24
8. Blind (refer to instructions) Number of blind exemptions 3 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

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, 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 Wife's signature—if filing a joint return _____ Date _____ Address (and Zip code) _____ Preparer's Employer — Identification (or SSA) Number _____

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

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.

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

57. Total deductible medical and dental expenses (from Schedule A(540), line 10)	57	918
58. Total child adoption expenses (from Schedule A(540), line 13)	58	—
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	—
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	150
2. Medicine and drugs	
3. Enter 1% of adjusted gross income shown on Form 540	
4. Subtract line 3 from line 2. Enter difference (if line 3 is greater than line 2, enter zero)	
5. Enter balance of insurance premiums for medical care not entered on line 1	475
6. Other medical and dental expenses:	
(a) Doctors, dentists, etc.	730
(b) Hospitals	
(c) Other (itemize)	60
7. Total—(Add lines 4, 5, 6a, b, and c)	1265
8. Enter 3% of adjusted gross income shown on Form 540	499
9. Subtract line 8 from line 7. Enter difference (if line 8 is greater than line 7, enter zero)	766
10. Total—(Add lines 1 and 9. Enter here and on Form 540, page 2)	916

Interest Expense

22. Home mortgage	
23. Installment purchases	
24. Other (itemize)	
<i>SCM</i>	
25. Total—(Add lines 22, 23 and 24. Enter here and on Form 540, -page 2)	3169

Contributions

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

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—

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)	

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



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

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

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

Name as shown on Form 540 or 540NR

Social Security Number

SAMUEL EPHYLLIS RUBY

322 12 7997

A. Principal business activity **SNACK BAR**; product **FOOD**
(See Instructions for "Item A.") (For example: retail—hardware; wholesale—tobacco; services—legal; manufacturing—furniture; etc.)

B. Business name **SNACK BAR** C. Federal employer identification number

D. Business address **5418 VAN NUYS BLVD - VAN NUYS CALIF** (ZIP code)

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

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

G. Method of inventory valuation **COST**

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

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

INCOME	1	Gross receipts or sales \$	Less returns and allowances \$	Balance ▶			
	2	Less: Cost of goods sold (Schedule C-1, line 29) and/or operations (attach schedule)					
	3	Gross profit					
	4	Other income (attach schedule)					
	5	TOTAL income (add lines 3 and 4)					
DEDUCTIONS	6	Depreciation (explain in Schedule C-3)					
	7	Taxes on business and business property (explain in Schedule C-2)					
	8	Rent on business property					
	9	Repairs (explain in Schedule C-2)					
	10	Salaries and wages not included on line 24, Schedule C-1 (exclude any paid to yourself)					
	11	Insurance					
	12	Legal and professional fees					
	13	Commissions					
	14	Amortization (attach statement)					
	15	(a) Pension and profit-sharing plans (see Instructions for line 15(a))					
		(b) Employee benefit programs (see Instructions for line 15(b))					
	16	Interest on business indebtedness					
	17	Bad debts arising from sales or services					
	18	Depletion					
	19	Other business expenses (specify):					
	(a)						
	(b)						
	(c)						
	(d)						
	(e)						
	(f)						
	(g)						
	(h)	Total other business expenses (add lines 19(a) through 19(g))					
20	TOTAL deductions (add lines 6 through 19)						
21	Net profit (or loss) (subtract line 20 from line 5). Enter here and on page 2, Form 540 or Form 540NR					4948	

SCHEDULE

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

Table with 6 columns: Line No., Explanation, Amount, Line No., Explanation, Amount. Includes a dollar sign (\$) in the Amount column.

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.

Table for depreciation computation with 7 columns: 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. Includes rows for Total additional first-year depreciation, Asset Guideline Class System, and various equipment categories.

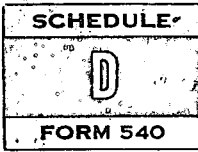
SCHEDULE C-4. Expense Account Information (See Schedule C Instructions for Schedule C-4)

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.

Table with 3 columns: Name, Expense Account, Salaries and Wages. Includes a row for Owner and numbered rows 1 through 5.

Did you claim a deduction for expenses connected with:

- (1) Entertainment facility (boat, resort, ranch, etc.)? [] Yes [X] No
(2) Living accommodations (except employees on business)? [] Yes [X] No
(3) Employees' families at conventions or meetings? [] Yes [X] No
(4) Employee or family vacations not reported on Form W-2? [] Yes [X] 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 subsequent improvements (if not purchased, attach explanation) and expense of sale	f. Gain or loss (d. less e.)
1. 400 INTER RECTIFIER	1/1/73	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	4/3/73	6/29/73	1392	1759	(367)
2. Enter gain (or loss), if applicable, from line 18, Schedule D-1 (540) (attach copy)					
3. Enter your share of net gain or loss from partnerships and fiduciaries					
4. Net gain or loss, combine lines 1, 2 and 3					(2741)

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

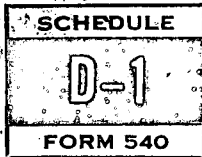
5.					
6. Enter gain (or loss), if applicable, from line 20, Schedule D-1 (540) (attach copy)					
7. Enter your share of net gain or loss from partnerships and fiduciaries					
8. Net gain or loss, combine lines 5, 6 and 7					

PART III—Assets Held More Than Five Years

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

PART IV—Summary of Capital Gains and Losses

13. Enter amount from line 4	(2741)	
14. Enter 65% of the amount on line 8		
15. Enter 50% of the amount on line 12	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

TAXABLE 1973 YEAR

SUPPLEMENTAL SCHEDULE OF GAINS AND LOSSES (Sales or Exchanges Including Involuntary Conversions) (Attach to Form 540, 540NR, 541 or 565)

Name as shown on Tax Return SAMUEL & PHYLLIS RUBY Identifying number as shown on return 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.

Table with 3 columns: 1. Description of Sections 18211, 18212-18, 18219, and 18220 property. (A) SNACK BAR, Date acquired 7/70, Date sold 8/13/73

Main calculation table with 5 columns: Correlate lines 1(A) through 1(D) with these columns, Property (A), Property (B), Property (C), Property (D). Rows include Gross sales price, Cost or other basis, Depreciation allowed, Adjusted basis, Total gain, and various Section 18211, 18212-18, and 18220 property calculations.

SUMMARY OF PART I (Complete Property Columns (A) through (D) up to Line 10(f) before going to Line 11). Rows 11-14 showing final calculations: 11. 12248, 12. 12248, 13. -0-, 14. 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
12248

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 18 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** 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

7 Yourself Regular / 65 or over / Blind 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) ▶

11 Total exemptions claimed ▶ **6**

Please attach Copy B of Form W-2 to back

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	
	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 "sic pay," 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, use line 46 to figure tax.

Tax and Surcharge	19 Tax (Check if from: Tax Tables 1-15 <input type="checkbox"/> , Tax Rates, Schedules X, Y, or Z <input type="checkbox"/> , Schedule D <input type="checkbox"/> , or Schedule G <input type="checkbox"/>)	19	117 53
	20 Tax surcharge. See Tax Surcharge Tables A, B, and C in instructions. If you claim retirement income credit, use Schedule R to figure surcharge.	20	
	21 Total (add lines 19 and 20)	21	117 53

Please attach Check or Money Order here

Payments and Credits	22 Total credits (from line 55)	22	
	23 Income tax (subtract line 22 from line 21)	23	
	24 Other taxes (from line 61)	24	538 20
	25 Total (add lines 23 and 24)	25	655 73
	26 Total Federal income tax withheld (attach Forms W-2 to back)	26	
	27 1970 Estimated tax payments (include 1969 overpayment allowed as a credit)	27	
	28 Other payments (from line 65)	28	
	29 Total (add lines 26, 27, and 28)	29	

Bal. Due or Refund	30 If line 25 is larger than line 29, enter BALANCE DUE. Pay in full with return ▶	30	655 73
	31 If line 29 is larger than line 25, enter OVERPAYMENT ▶	31	
	32 Line 31 to be: (a) Credited on 1971 estimated tax ▶ \$; (b) Refunded ▶ \$		

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.

Sign here ▶ Your signature _____ Date _____

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.
				\$	\$

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 Subtract line 47 from line 46	48	4,539	53
49 Multiply total number of exemptions claimed on line 11, by \$625	49	3,700	00
50 Taxable income. Subtract line 49 from line 48. (Figure your tax on this amount by using Tax Rate Schedule X, Y, or Z unless the alternative tax or income averaging is applicable.) Enter tax on line 51	50	839	53
51 Tax. Enter here and on line 19	51	117	53

PART V.—Credits

52 Retirement income credit (attach Schedule R)	52		
53 Investment credit (attach Form 3468)	53		
54 Foreign tax credit (attach Form 1116)	54		
55 Total credits (add lines 52, 53, and 54). Enter here and on line 22	55		

PART VI.—Other Taxes

56 Self-employment tax (attach Schedule SE)	56	538	20
57 Tax from recomputing prior-year investment credit (attach Form 4255)	57		
58 Minimum tax. See instructions on page 7. Check here <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 Dividend and Interest Income

1970

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
- 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.									
						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 (m)			
9. TOTAL MEDICAL DEDUCTIONS (LINE 1 PLUS LINE 8)		150	00	150	00	TELEPHONE EXPINSE (NOT REIMB.)			
						EMPLOYMENT AGENCY FEES			
TAXES		FEDERAL		STATE		DUES & SUBSCRIPTIONS			
AUTO LICENSE (LESS REG. FEE)		42	00	42	00	INCOME TAX PREPARATION		50	00
SALES TAX + Large Items		170	00	170	00	OTHERS Financial Publ.		50	00
SALES TAX AUTO									
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				
DISABILITY INSURANCE						SUB TOTAL			
MISC. TAX		x x	x x			LESS REIMBURSED BY INS.			
OTHERS:						SUB TOTAL			
						LESS \$100.00 FOR EACH CASUALTY			
						TOTAL CASUALTY LOSSES			
TOTAL TAXES		663	26	663	26	TOTAL DEDUCTIONS		2,745	44
								FEDERAL	STATE
								2,745	44

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

1970

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

Name as shown on Form 1040 Samuel and Phyllis Ruby Social security number 322 12 7997

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

B Business name Snack Bar C Employer Identification Number 95-2651578

D Business address 5418 Van Nuys Boulevard Van Nuys, California 91401

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

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

G Were you required to file Forms 1096 and 1099 or 1087 for the calendar year 1970? (See "Item G" in separate instructions for Schedule C.)
 YES NO. If "Yes," where were they filed?

1	Gross receipts or gross sales \$	Less: Returns and allowances \$	\$
2	Inventory at beginning of year (if different from last year's closing inventory attach explanation)		
3	Merchandise purchased \$, less cost of any items withdrawn from business for personal use \$		
4	Cost of labor (do not include salary paid to yourself)		
5	Material and supplies		
6	Other costs (explain in Schedule C-1)		
7	Total of lines 2 through 6		
8	Inventory at end of this year		
9	Cost of goods sold and/or operations (subtract line 8 from line 7)		
10	Gross profit (subtract line 9 from line 1)		
OTHER BUSINESS DEDUCTIONS			
11	Depreciation (explain in Schedule C-2)		
12	Taxes on business and business property (explain in Schedule C-1)		
13	Rent on business property		
14	Repairs (explain in Schedule C-1)		
15	Salaries and wages not included on line 4 (exclude any paid to yourself)		
16	Insurance		
17	Legal and professional fees		
18	Commissions		
19	Amortization (attach statement)		
20	Retirement plans, etc. (other than contributions made on your behalf—see separate instructions)		
21	Interest on business indebtedness		
22	Bad debts arising from sales or services		
23	Depletion		
24	Other business expenses (explain in Schedule C-1)		
25	Total of lines 11 through 24		
26	Net profit (or loss) (subtract line 25 from line 10). Enter here and on line 35, Form 1040. ALSO enter on Schedule SE, Part I, line 1		9,284 97

SCHEDULE ATTACHED

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

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



**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			
<i>*Note.</i> —Gross profits from farming are the total of the gross profits from Schedule F, line 28 (cash method), or line 67 (accrual method), plus the distributive share of gross profit from farm partnerships as explained in instructions for Schedule SE.			
4 Enter here and on line 1(b), Part III, below, the amount on line 2 (or line 3, if you use the optional method)			

Part III Computation of Social Security Self-Employment Tax

1 Net earnings (or loss) from self-employment—			
(a) From business (other than farming—from line 3, Part I, above)			8,284 97
(b) From farming (from line 4, Part II, above)			
(c) From partnerships, joint ventures, etc. (other than farming)			
(d) From service as a minister, member of a religious order, or a Christian Science practitioner. If you filed Form 4361, check here <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 (If line 2 is less than \$400, you are not subject to self-employment tax. Do not fill in rest of page.)			8,284 97
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>	<u>14,256.89</u>
Adjusted Gross Profit		\$18,247.06
Expenses:		
Rent	\$ 1,172.16	
Payroll	2,046.30	
Payroll taxes	202.92	
Travel to employees	215.00	
Miscellaneous expense	219.40	
Interest	419.10	
Accounting	225.00	
Telephone	78.45	
Repairs	121.40	
Insurance	150.00	
Linen	21.00	
Auto - 3,000 M.	360.00	
Office	360.00	
Cleaning/maintenance	50.00	
Depreciation	<u>3,321.36</u>	(<u>8,962.09</u>)
Net Profit		\$ 9,284.97

DEPRECIATION

Equipment	4/70	\$10,000.00	5 Yr.	\$2,000.00
Covenant Not To				
Compete		5,000.00	5 Yr.	1,000.00
Leasehold Imp.		3,000.00	7 Yr.	428.50
(7 Yr. Balance Lease)				
		April-December, 1970		<u>\$4,428.50</u>

**SCHEDULE D
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Sales or Exchanges of Property

▶ Attach to Form 1040.

1970

Name(s) as shown on Form 1040

Samuel and Phyllis Ruby

Social Security Number

322 12 7997

Part I Capital Assets—Short-term capital gains and losses—assets held not more than 6 months

D

a. Kind of property. Indicate security, real estate, or other (specify)	b. Description (Examples: 100 sh. of "Z" Co., 2 story brick, etc.)	c. How acquired. Enter letter symbol (see instr.)	d. Date acquired (mo., day, yr.)	e. Date sold (mo., day, yr.)	f. Gross sales price	g. Depreciation allowed (or allowable) since acquisition	h. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	i. Gain (or loss) (f plus g less h)
SCHEDULE ATTACHED								(15,274.00)

- 2 Enter your share of net short-term gain (or loss) from partnerships and fiduciaries
- 3 Enter net gain (or loss) from lines 1 and 2
- 4 Enter unused short-term capital loss carryover from preceding taxable years (attach statement)
- 5 Net short-term gain (or loss) from lines 3 and 4

Long-term capital gains and losses—assets held more than 6 months

6								
7	Capital gain distributions							
8	Enter gain from Part VII, line 47 or line 51(a), whichever applicable							
9	Enter your share of net long-term gain (or loss) from partnerships and fiduciaries							
10	Enter your share of net long-term gain from small business corporations (Subchapter S)							
11	Net gain (or loss) from lines 6 through 10							
12	Enter unused long-term capital loss carryover from preceding taxable years (attach statement)							
13	Net long-term gain (or loss) from lines 11 and 12							(15,274.00)

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

15 If line 14 shows a gain—

- (a) Enter 50% of line 13 or 50% of line 14, whichever is smaller (see Part IV for computation of alternative tax). Enter zero if there is a loss or no entry on line 13
- (b) Subtract line 15(a) from line 14. Enter here and on line 17, Part II

16 If line 14 shows a loss—

- (a) Add lines 4 and 12 (if lines 4 and 12 are blank, enter a zero here and on lines 16(b) and 16(c) and go to line 16(d))
- (b) Combine lines 3 and 11—if gain, enter gain; if loss, enter zero
- (c) Enter smallest of (i) line 16(a) less line 16(b); (ii) line 48, Form 1040 (line 18, Form 1040 if tax table used) disregarding capital gains and/or losses—determine this figure via a side computation; or (iii) \$1,000
- (d) Combine lines 3 and 11—if loss, enter loss; if gain, enter zero here and on line 16(e), and go to line 16(f)

- (e) Enter smallest of (i) line 48, Form 1040 (line 18, Form 1040 if tax table used) disregarding capital gains and/or losses, less line 16(c)—determine this figure via a side computation; (ii) \$1,000 (\$500 if married and filing separately); (iii) if line 3 is zero or shows a gain, 50% of line 16(d); (iv) if line 11 is zero or shows a gain, amount on line 16(d); or, (v) if lines 3 and 11 show losses, line 3 added to 50% of line 11.

(f) Enter here, and on line 17, Part II, the sum of lines 16(c) and 16(e)—(Do not enter an amount greater than \$1,000)

Carryover (14,274.00) (1,000.00)

Part II Summary of Schedule D Gains and Losses

17	Net gain (or loss) from line 15(b) or 16(f), Part I	
18	Net gain (or loss) from line 22, Part III	
19	Total net gain (or loss), combine lines 17 and 18. Enter here and on line 36, Form 1040	

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

FIRST NAME(S) AND INITIAL(S) SAMUEL AND PHYLLIS		LAST NAME RUBY		Your social security number 322 12 7997		S
PRESENT HOME ADDRESS (Number and street, or rural route) 16250 Bircher		COUNTY Los Angeles		Spouse's social security number 349 18 1420		C
CITY, TOWN OR POST OFFICE Granada Hills		STATE California		ZIP CODE 91344		M
NAME AND ADDRESS OF EMPLOYER AT TIME OF FILING Self-Employed				Your occupation Self-Employed		B
				Spouse's occupation Housewife		P
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		A
				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

ATTACH REMITTANCE HERE

Income If joint return, include all income of both husband and wife	5. Wages, salaries, tips, etc. (before payroll deductions) if more than two employers, attach schedule Employer's name _____ Where employed (city and state) _____	5	•	
	6. Dividends. Enter total here (also list in Schedule B (540), Part I, if total is over \$100)	6	•	20 60
	7. Interest. Enter total here (also list in Schedule B (540), Part II, if total is over \$100)	7	•	
	8. Other income (from page 2, line 30)	8		8,284 97
	9. Total (add lines 5, 6, 7 and 8)	9		8,305 57
	10. Adjustments to income (from page 2, line 35)	10		
	11. Adjusted gross income (subtract line 10 from line 9)	11	•	8,305 57

Your Tax and Credits	• If you do not itemize deductions AND line 11 is under \$10,000, find your tax in Tax Table in instructions. Enter tax on line 12.		
	• If you itemize deductions OR line 11 is \$10,000 or more, go to Part IV on page 2 to figure tax.		
	12. Tax from (check one): Tax Table <input type="checkbox"/> , Tax Computation (page 2, Part IV) <input checked="" type="checkbox"/> , or Schedule G (540) <input type="checkbox"/>	12	51 00
	13. Exemption credits (from page 2, line 43)	13	82 00
	14. Tax liability (subtract line 13 from line 12)	14	None
	15. Total other credits (from page 2, line 49)	15	
	16. Net tax liability (subtract line 15 from line 14—If \$1.00 or less, enter "zero")	16	None
Balance Due or Refund	17. 1970 California estimated tax payment or credit from 1969 (if any). If none, enter "zero"	17	None
	18. Balance due—if any (subtract line 17 from line 16) 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

Do not write in these spaces

T
P
I
T

• Make Remittance Payable to **FRANCHISE TAX BOARD—Mail to FRANCHISE TAX BOARD, SACRAMENTO, CALIFORNIA 95814.**

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

Check 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

Attach Schedule E (Form 540)

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
19 <u>70</u>
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	1		
2. Medicine and drugs	2		
3. Enter 1% of adjusted gross income shown on Form 540	3		
4. Subtract line 3 from line 2 (if less than zero, enter zero)	4		
5. Other medical and dental expenses. Include balance of insurance premiums for medical care not deducted on line 1 (attach schedule)	5		
6. Total—(Add lines 4 and 5)	6		
7. Enter 3% of adjusted gross income shown on Form 540	7		
8. Subtract line 7 from line 6 (if less than zero, enter zero)	8		
9. Total—(Add lines 1 and 8)	9	150	00

Child Adoption Expense

10. Total expenses paid or incurred—Attach itemized list	10		
11. Enter 3% of adjusted gross income shown on Form 540	11		
12. Subtract line 11 from line 10—See instructions for maximum limitations	12		

Taxes

13. Real estate	13		
14. State and local gasoline	14		
15. General sales	15		
16. Auto license—Excess of registration and weight fees (see instructions)	16		
17. Personal property	17		
18. State disability insurance (SDI)—Employer private disability plans do not qualify	18		
19. Other (specify)	19		
20. Total taxes—(Add lines 13 through 19)	20	663	26

Contributions

21. Cash—including checks, money orders, etc. (itemize)	21		
22. Total cash contributions	22		
23. Other than cash (see instructions). Enter total here	23		
24. Total—Add lines 22 and 23—Maximum deduction may not exceed 20% of adjusted gross income	24	280	00

Interest Expense

25. Home mortgage	25		
26. Installment purchases	26		
27. Other (itemize)	27		
28. Total—(Add lines 25, 26 and 27)	28	1,552	18

Miscellaneous Deductions

29. For child care, alimony, union dues, casualty losses, etc.—See instructions (itemize)	29		
30. Total miscellaneous deductions	30	100	00
31. Total deductions—(Add lines 9, 12, 20, 24, 28 and 30). Enter total here and on Form 540, page 2, in space provided S/A.	31	2,745	14



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: **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)
		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						(1,000.00)
Carryover Loss (14,274.00)						

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 4101 Sepulveda 989-2700
787-0211

For the year January 1-December 31, 1969, or other taxable year beginning 1969, ending 19

Please print or type

First name and initial (If joint return, use first names and middle initials of both) Last name Your social security number

Home address (Number and street or rural route) Your occupation

City, town or post office, State and ZIP code Spouse's social security number

Enter below name and address used on your return for 1968 (if same as above write "Same"). If none filed, give reason. If changing from separate to joint or joint to separate returns, enter 1968 names and addresses. Spouse's occupation

Your present employer and address

Your Filing Status (Check only one)

1 Single
 2 Married filing joint return (even if only one had income)
 3 Married filing separate return and spouse is also filing a return. If this item checked give spouse's social security number in space provided above and enter first name here ▶

4 Unmarried Head of Household
 5 Surviving widow(er) with dependent child
 6 Married filing separate return and spouse is not required to file

Your Exemptions

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) 65 or over Blind Enter number of boxes checked ▶

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 1,637

14 Other income from Schedule C , Schedule D , Schedule E , Schedule F . . . 14

(Add lines 11 thru 14) (see back)

15a Total \$ 1,637 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 , B , or C (check one) . . . 16a 0

16b Tax surcharge on amount on line 16a (see Page 10 of instr.) . . . 16b 0

16c Total add lines 16a and 16b OR enter amount from Schedule T (Form 1040), line 11 . . . 16c 0

Your Credits

17 Total Federal income tax withheld (attach Forms W-2) . . . 17

18 Excess F.I.C.A. tax withheld (two or more employers—see page 5 of instr.) . . . 18

19 Nonhighway Federal gasoline tax—Form 4136, Reg. Inv.—Form 2439 . . . 19

20 1969 Estimated tax payments (include 1968 overpayment allowed as a credit) . . . 20 90

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 _____

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 _____

Please attach Copy B of Form W-2 here

Please attach Check or Money Order here

**SCHEDULE D
(Form 1040)**

**Gains and Losses From Sales or Exchanges
of Property**

1968

U.S. Treasury Department
Internal Revenue Service

Attach this schedule to your income tax return, Form 1040

Name as shown on page 1 of Form 1040

Social Security Number

Part I—CAPITAL ASSETS—Short-term capital gains and losses—assets held not more than 6 months

a. Kind of property. Indicate security, real estate, or other (Specify)	b. Description (Examples: 100 sh. of "Z" Co., 2 story brick, etc.)	c. How acquired. Enter letter symbol (See instr.)	d. Date acquired (mo., day, yr.)	e. Date sold (mo., day, yr.)	f. Gross sales price	g. Depreciation allowed (or allowable) since acquisition	h. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	i. Gain or loss (f plus g less h)
1	See Schedule Attached							(6,359)

- 2 Enter your share of net short-term gain (or loss) from partnerships and fiduciaries
- 3 Enter unused short-term capital loss carryover from preceding taxable years (attach statement)
- 4 Net short-term gain (or loss) from lines 1, 2, and 3

(6,359)

Long-term capital gains and losses—assets held more than 6 months (12 months or more for certain livestock)

5 Enter gain from Part II, line 3								
---	--	--	--	--	--	--	--	--

- 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)
0-

Part II—GAIN FROM DISPOSITION OF DEPRECIABLE PROPERTY UNDER SECTIONS 1245 AND 1250—assets held more than 6 months (see instructions for definitions)

When 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-1. Depreciation allowed (or allowable) since acquisition f-1. Prior to January 1, 1962 OR Prior to January 1, 1964	f-2. After December 31, 1961 OR After December 31, 1963	g. Adjusted basis (e less sum of f-1 and f-2)	h. Total gain (d less g)	i. Ordinary gain (lessor of f-2 or h) OR (see instructions)	j. Other gain (h less i)

- 2 Total ordinary gain. Enter here and in Part IV, line 2, on reverse side
- 3 Total other gain. Enter here and in Part I, line 5; however, if the gains do not exceed the losses when this amount is combined with other gains and losses from section 1231 properly enter the total of column j in Part III, line 1



Tax Computation

Attach this schedule to your income tax return, Form 1040

\$
1969

Name (as shown on Form 1040)

Social Security Number

Tax Computation

1 Your adjusted gross income (from line 15c, Form 1040)

Note.—If your adjusted gross income is less than \$5,000 and you choose to take the standard deduction instead of itemizing your deductions, omit lines 2, 3, 4, and 5. Find your tax in the tables on pages 10–12 in the instructions and enter it in line 6a instead of making a percentage rate computation.

2 Enter on the line at the right the amount of your deduction figured under one of the following methods:

—If you itemize deductions, enter the total from Schedule A (Form 1040), line 14

OR

—Figure your standard deduction as follows:

(a) Enter 10 percent of line 1 but not more than \$1,000 (\$500 if married and filing separately)

\$

(b) Enter the sum of: \$200 (\$100 if married and filing separately) plus \$100 for each exemption claimed in line 10 of Form 1040, but do not enter more than \$1,000 (\$500 if married and filing separately)

PRELIMINARY PROOF

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.

907 —

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

(Check if tax is from: Tax Table , Tax Rate Schedule , Schedule D , or Schedule G)

0 —

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)

0 —

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			
(W)	1st Nat. Assn. Chicago			
(W)	"	"	"	"
(W)	"	"	"	"
(W)	"	"	"	"

525 —
395 —
158 —
40 —

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

1969

Attach this schedule to your income tax return, Form 1040

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 -

1	150	-
2	48	-
3	9	-
4	39	-
5		

- 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 -

Hosp. Ins Premiums	200	-
Dr. Reis	60	-
Dr. Strauss	42	-
Dr. Mendel	406	-
Dr. Robinson	25	-
Dr. Fox (Eye Exam) (Brian, Fredy Sam)	75	-
Neuilly Optical (4 pair glasses)	92	-
6 Total (add lines 4 and 5)	939	-
7 Enter 3% of line 15c, Form 1040	27	-
8 Subtract line 7 from line 6	912	-
9 Total (line 1 plus line 8)	1062	-

- Interest expense—Home mortgage
- Installment purchases
- Other (Itemize)
- Auto Loan Devon BK* 120 -
- Sears* 15 -

- Taxes.—Real estate**
- State and local gasoline 22 -
- General sales (See page 15 of instructions) 108 -
- State and local income
- Personal property

- 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 -
- 14 Total deductions (add lines 9, 10, 11d, 12, and 13—enter on Schedule T (Form 1040), line 2)

- 13 Total miscellaneous 25 -
- 14 Total deductions (add lines 9, 10, 11d, 12, and 13—enter on Schedule T (Form 1040), line 2) 1392 -

PRELIMINARY PROOF

1969

Samuel and Phyllis Rudy
11346 MONTGOMERY
Granada Hills, CALIF.

All Stocks
Acquired in 'A'

To be attached to and made part of U.S. Individual
Income Tax Form 1040, 1969

SHARES	DESCRIPTION	DATE ACQUIRED	DATE SOLD	SALE PRICE	PURCHASE PRICE	GAIN (LOSS)
	E. F. HUTTON and Co.					
200	MERCANTILE INDUSTRIES	10-68	1-69	3,303-	2,994-	309-
200	BOTANY INDUSTRIES	11-68	2-69	4,010-	3,726-	284-
200	MIDWESTERN FINANCIAL	10-68	2-69	1,466-	1,832-	(366)
200	MIDWESTERN FINANCIAL	10-68	2-69	1,416-	1,832-	(416)
200	VTR, INC.	3-69	5-69	5,325-	4,458-	867-
	McDONNELL & Co.					
100	WESTBURY FASHIONS	8-68	2-69	943-	853-	90-
100	IMPERIAL CORP. OF AMER.	8-68	6-69	1,672-	1,749-	(77)
	GOODBODY & Co.					
100	VOLUME MERCHANDISE	11-68	1-69	2,563-	2,645-	82-
300	PENNSYLVANIA ENG. CORP.	12-68	1-69	4,646-	3,809-	837-
200	BOTANY INDUSTRIES	11-68	2-69	4,010-	3,726-	284-
200	CINERAMA, INC.	1-69	2-69	2,627-	2,438-	189-
200	HENRY'S DRIVE-IN	2-69	10-69	2,463-	828-	(1,635)
200	DENTRON 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 OF AMER.	8-68	6-69	1,573-	1,749-	(176)
200	GENERAL BATTERY & CERAMIC	6-69	10-69	3,394-	2,893-	501-
100	TOOL RESEARCH & ENG.	6-69	10-69	2,464-	2,267-	197-
100	NYTRONICS	2-69	12-69	1,276-	3,059-	(1,783)
	TOTAL			64,902-	68,155-	(6,357)

09
JANUARY 1969
11346 MONTGOMERY
GRANADA HILLS, CALIF

To be attached and made a part of U.S. Individual Income Tax Form 1040
1969
The below listed expenses are in connection with Schedule D

INTEREST PAID ON MARGIN ACCOUNTS

BACHE & Co.	137 -
McDONNELL & Co.	145 -
COGAN-BERLING-WEILL-LEVITT	74 -
GOODBODY & Co.	176 -
E. F. HUTTON & Co.	51 -
TOTAL INTEREST	583 -

Books, Periodicals & Services	47 -
AUTO EXPENSE 6,000 MILES	
LESS PERSONAL 5,000 MILES	
BUSINESS MILES at 10¢ per 1,000 MILES	100 -
TOTAL EXPENSES	730 -

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
 Hscwf

Enter below name and address used on your return for 1968 (if same as above write "Same"): If none filed, give reason. If changing from separate to joint or joint to separate returns, enter 1968 names and addresses.
 Samuel & Phyllis Ruby - 6123 N. Hoyne - Chicago, Ill 60645
 Name and address of employer at time of filing **Self**

Your Filing Status (Check only one)
 1 Single
 2 Married filing joint return (even if only one had income)
 3 Married filing separate return and spouse is also filing a return. If this item checked give spouse's social security number in space provided above and enter first name here ▶
 4 Unmarried Head of Household
 5 Surviving widow(er) with dependent child
 6 Married filing separate return and spouse is not filing a return

Your Exemptions

Check boxes for exemptions which apply

7a Yourself Regular 65 or over Blind Enter number of boxes checked ▶ 2

7b Spouse (applies only if line 2 or line 6 is checked) Regular 65 or over Blind Enter number of boxes checked ▶ 2

8 First names of your dependent children who lived with you
 FRED - BRIAN - ELISA - THOMAS Enter number ▶ 4

9 OTHER DEPENDENTS (a) NAME—Enter figure 1 in the last column to right for each name listed (if more space is needed, use other side) (b) Relationship (c) Months lived in your home. See instructions, B-2. (d) \$600 or more income? (e) Support you furnished. If 100% write "ALL." (f) Support furnished by dependent and others

10 Total exemptions from lines 7, 8, and 9 above ▶ 6

Your Income

11 Wages, salaries, tips, etc. (Attach Form W-2 to back. If unavailable, explain on back) ▶ 11 0-

12a Dividends [Total before exclusion] \$ 46 [See item 2 on 1040-1] 12b Less Exclusion \$ 200 Balance ▶ 12c 0-

13 Interest (Enter total here and if over \$100, also list in Schedule B, Part II) ▶ 13 1637-

14 Other income: Total from attached schedules (check schedules used—C , D , E , F) ▶ 14 0-

15a Total [Add lines 11, 12c, 13 & 14] \$ 1637 15b Less Adjustments [See 1040-1] \$ 730 Adjusted Gross Income ▶ 15c 907-

Your Tax and Surcharge

16 Tax from Tax Table (see tables on T-2 and T-3) ▶ 16 0-

17 Tax surcharge on line 16 (see T-1 for tax surcharge tables) ▶ 17 0-

18 Enter total of lines 16 and 17 OR amount from Schedule T, line 18, if applicable (check if from Tax Table A , B , C ; Tax Rate Sch. , Sch. D , or Sch. G) ▶ 18 0-

Your Credits

19 Total Federal income tax withheld (attach Forms W-2 to back) ▶ 19

20 Excess F.I.C.A. tax withheld (two or more employers—see R-2) ▶ 20

21 Nonhighway Federal gasoline tax, Form 4136; Reg. Inv., Form 2439 ▶ 21

22 1969 Estimated tax payments (include 1968 overpayment allowed as a credit) ▶ 22 90

23 Total (add lines 19, 20, 21, and 22) ▶ 23 90

Balance Due or Refund

24 If line 18 is larger than line 23, enter BALANCE DUE. Pay in full with return ▶ 24

25 If line 23 is larger than line 18, enter OVERPAYMENT ▶ 25 90

26 Line 25 to be: (a) Credited on 1970 estimated tax ▶ \$ (b) Refunded ▶ \$ 90

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

Please attach Copy B of Form W-2 to back

Please attach Check or Money Order here

See 1040-1 for rules under which the IRS will figure your tax and surcharge.

Make check or money order payable to Internal Revenue Service.

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.		Contributions.—Cash—including checks, money orders, etc. (Itemize)	
1 One half of insurance premiums for medical care (but not more than \$150) . . .	<i>150 -</i>	<i>BOY SCOUTS & AMER.</i>	<i>15 -</i>
2 Medicine and drugs	<i>48 -</i>	<i>GIRL SCOUTS & AMER.</i>	<i>15 -</i>
3 Enter 1% of line 15c, Form 1040	<i>9 -</i>		
4 Subtract line 3 from line 2. Enter difference (if less than zero, enter zero)	<i>39 -</i>	<i>CATHOLIC CHARITIES</i>	<i>10 -</i>
5 Itemize other medical and dental expenses (include balance of insurance premiums for medical care not deducted on line 1)			
<i>HOSP. INS. PREMS.</i>	<i>200 -</i>		
<i>DR. REIS</i>	<i>60 -</i>		
<i>DR. STRAUSS</i>	<i>42 -</i>	11 Total cash contributions	<i>40 -</i>
<i>DR. MENDEL</i>	<i>406 -</i>	12 Other than cash (see instructions on A-1 for required statement). Enter total for such items here	
<i>DR. ROBINSON</i>	<i>25 -</i>	13 Carryover from prior years (see instructions on A-2)	
<i>DR. FOX (EYE EXAM)</i>	<i>75 -</i>	14 Total contributions (add lines 11, 12, and 13—see instructions on A-2 for limitation) ▶	<i>40 -</i>
<i>(FRED, BRIAN, SAMUEL)</i>		Interest expense—Home mortgage	
<i>WEINER OPTICAL</i>	<i>92 -</i>	Installment purchases	
<i>(4 PAIR GLASSES)</i>		Other (Itemize)	
		<i>AUTO LOAN DEVON BANK</i>	<i>120 00</i>
		<i>SEAROS</i>	<i>15 00</i>
6 Total (add lines 4 and 5)	<i>939 -</i>	15 Total interest expense ▶	<i>135 -</i>
7 Enter 3% of line 15c, Form 1040	<i>27 -</i>	Miscellaneous deductions for child care, alimony, union dues, casualty losses, etc. (see instructions on A-2)	
8 Subtract line 7 from line 6. Enter difference (if less than zero, enter zero)	<i>912 -</i>		
9 Total deductible medical and dental expenses (add lines 1 and 8) ▶	<i>1,062 -</i>	<i>1968 INCOME TAX PREPARATION</i>	<i>25 -</i>
Taxes—Real estate			
State and local gasoline	<i>22 -</i>	16 Total miscellaneous deductions ▶	<i>25 -</i>
General sales (see sales tax tables)	<i>108 -</i>	17 TOTAL ITEMIZED DEDUCTIONS (add lines 9, 10, 14, 15, and 16—enter here and on Schedule T, line 2) ▶	<i>1,392 -</i>
State and local income			
Personal property			
10 Total taxes ▶	<i>130 -</i>		

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 "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)
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-**
(6,359-)
- 12 Subtract line 11 from line 10. Enter here and in Part IV, line 1, on reverse side **0-**
- 13 IF LINE 10 SHOWS A LOSS—Enter here and in Part IV, line 1, the smallest of: (a) line 10; (b) line 3, Sch. D, (line 15c, Form 1040, if tax table used) computed without 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 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

of the Treasury
Revenue Service

▶ 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

SAMUEL & PHYLLIS RUBY

Social Security Number

322 12 7997

INS

ded by the
ns. This is
tule T. Also

adjusted gross income (from line 15c, Form 1040)
If your adjusted gross income is less than \$5,000 and you choose to take the standard deduction
ad of itemizing your deductions, omit lines 2, 3, 4, and 5. Find your tax in the appropriate table
B on T-2 or C on T-3). Enter tax on line 6 below.

r on the line at the right the amount of your deduction figured under one of the following
ods:

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.

4392 -

tract the amount on line 2 from the amount on line 1 and enter the balance here

0 -

er number of exemptions claimed on line 10, Form 1040, Multiply this number by \$600, and
er the amount here

3600 -

tract the amount on line 4 from the amount on line 3 and enter the balance here. This is your
able income. Figure tax on this amount by using the appropriate Tax Rate Schedule (I, II, or III) on

0 -

Enter tax on line 6 below

0 -

ou claim the retirement income credit, enter amount from Schedule R, line 12, here

0 -

tract line 7 from line 6

0 -

surcharge. If line 8 is less than \$735, find surcharge from tax surcharge tables on T-1. If line 8 is
35 or more, multiply amount on line 8 by .10 and enter result here

0 -

tal (Add lines 6 and 9)

0 -

irement income credit from Schedule R, line 17 (attach Schedule R)

vestment credit (attach Form 3468)

oreign tax credit (attach Form 1116)

0 -

tal credits (add lines 11, 12, and 13)

0 -

come tax (subtract line 14 from line 10)

0 -

elf-employment tax (attach Schedule SE)

0 -

ax from recomputing prior-year investment credit (attach Form 4255)

0 -

otal tax (add lines 15, 16, and 17). Enter here and on line 18, Form 1040 (make no entry on line 16
17, Form 1040). Attach Sch. T to Form 1040 only if you made an entry on line 14, 16, or 17 above

ie Averaging.—If your income has
ised substantially this year, it may
your advantage to figure your tax
e surcharge under the “averaging
od.” Obtain Schedule G from an
al Revenue Service office for full
ls.

(b) a joint return, or as a surviving hus-
band or wife, with taxable income ex-
ceeding \$52,000, or (c) as a head of
household with taxable income exceeding
\$38,000.

To claim tax-free covenant bonds credit,
enter the amount of credit above line
14, and write “covenant bonds” to left
of the entry.

ative Tax.—It will usually be to
advantage to use the alternative tax
r net long-term capital gain exceeds
net short-term capital loss, or if you
a net long-term capital gain only, and
are filing (a) a separate return with
le income exceeding \$26,000, or

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 Sur-
charge Tables on T-1.

Line 16—Self-Employment Tax.—Enter
amount shown on line 9, Part III, Schedule
SE.

**Credit for Foreign Taxes and Tax-Free
Covenant Bonds.**—You may claim these
credits only if you itemize deductions.

**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 tax	
10% Min.	10% Min.

	\$0	\$0
0	0	0
1	0	0
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90	0	0
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93	0	0
94	0	0
95	0	0
96	0	0
97	0	0
98	0	0
99	0	0
100	0	0

Good body co 1970

Dividends

20.60

Interest

18.24

18.37

18.48

23.23

18.09

8.45

2.76

2.76

3.48

1.00

1.71

2.69

1.00

36-2586182

The Stanley-Oliver Mfg. Co.
1001 S. California Ave.
Chicago, Ill. 60612

Type or print EMPLOYER'S identification number, name, and address above.

WAGE AND TAX STATEMENT 1968

Copy C—For employer's records

FEDERAL INCOME TAX INFORMATION		
Federal income tax withheld	Wages paid subject to withholding in 1968 ¹	Other compensation paid in 1968 ²
156.00	2,250.00	

EMPLOYER'S social security number $\triangleright \triangleright$ 322 12 7997

SOCIAL SECURITY INFORMATION	
F.I.C.A. employee tax withheld ³	Total F.I.C.A. wages paid in 1968 ⁴
99.00	2,250.00

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 EMPLOYER'S name and address (including ZIP code) above.

Samuel D. Ruby
6123 N. Hoyne Ave.
Chicago, Ill. 60645

FORM W-2—U.S. Treasury Department, Internal Revenue Service

Uncollected Employee Tax on Tips \$

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. Hayne		Your occupation Self-employed
City, town or post office, and State Chicago Illinois		Spouse's social security number 349 18 1420
ZIP code 60645		Spouse's occupation Housewife
Enter below name and address used on your return for 1967 (if same as above, write "Same"). If none filed, give reason. If changing from separate to joint or joint to separate returns, enter 1967 names and addresses. Same		

Your present employer and address **Self-employed**

Your Filing Status—check only one: 1a <input type="checkbox"/> Single 1b <input checked="" type="checkbox"/> Married filing joint return (even if only one had income) 1c <input type="checkbox"/> Married filing separately. If spouse is also filing a return, enter her (his) social security number in space provided above and give first name here _____ 1d <input type="checkbox"/> Unmarried Head of Household 1e <input type="checkbox"/> Surviving widow(er) with dependent child	Your Exemptions Regular 65 or over Blind 2a Yourself . . . <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Enter number of boxes checked ▶ 2 2b Spouse . . . <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> 3a First names of your dependent children who lived with you Fred, Brian Elisa Thomas Enter number ▶ 4 3b Number of other dependents (from page 2, Part I, line 3) _____ 4 Total exemptions claimed ▶ 6
---	--

Please attach Copy B of Form W-2 here

Income	5 Wages, salaries, tips, etc. If not shown on attached Forms W-2 attach explanation	5	2,257	00
	6 Other income (from page 2, Part II, line 8)	6	5,869	40
	7 Total (add lines 5 and 6)	7	8,119	40
	8 Adjustments to income (from page 2, Part III, line 5)	8	716	83
	9 Total income ("adjusted gross income") (subtract line 8 from line 7)	9	7,402	57
Find tax from table	10 If you do not itemize deductions and line 9 is under \$5,000, find tax in tables on pages 12-14 of instructions. Omit lines 11a, b, c, or d. Enter tax on line 12a.	10		
OR	11a If you itemize deductions, enter total from page 2, Part IV, line 17. If you do not itemize deductions, and line 9 is \$5,000 or more enter the larger of: (1) 10 percent of line 9; OR (2) \$200 (\$100 if married and filing separate return) plus \$100 for each exemption claimed on line 4, above. Deduction under (1) or (2) limited to \$1,000 (\$500 if married and filing separately).	11a	740	26
Figure tax using tax rate schedules	11b Subtract line 11a from line 9. Enter balance on this line	11b	6,662	31
	11c Multiply total number of exemptions on line 4, above, by \$600	11c	3,600	00
	11d Subtract line 11c from line 11b. Enter balance on this line. (Figure your tax on this amount by using tax rate schedule on page 11 of instructions.) Enter tax on line 12a.	11d	3,062	31
	12a Tax (Check if from: Tax Table <input type="checkbox"/> , Tax Rate Schedule <input checked="" type="checkbox"/> , Sch. D <input type="checkbox"/> , or Sch. G <input type="checkbox"/>)	12a	460	59
	12b Tax surcharge. If line 12a is less than \$734, find surcharge from tables on page 10 of instructions. If line 12a is \$734 or more, multiply amount on line 12a by .075 and enter result. (If you claim retirement income credit, use Schedule B (Form 1040) to figure surcharge.)	12b	26	00
	12c Total (add lines 12a and 12b)	12c	486	59
	13 Total credits (from page 2, Part V, line 4)	13	11	55
	14a Income tax (subtract line 13 from line 12c)	14a	475	04
	14b Tax from recomputing prior year investment credit (attach statement)	14b		
	15 Self-employment tax (Schedule C-3 or F-1)	15		
	16 Total tax (add lines 14a, 14b, and 15)	16	475	04
Your Tax, Credits, and Payments	17 Total Federal income tax withheld (attach Forms W-2)	17	156	00
	18 Excess F.I.C.A. tax withheld (two or more employers—see page 5 of instr.)	18		
	19 <input type="checkbox"/> Nonhighway Federal gasoline tax—Form 4136, <input type="checkbox"/> Reg. Inv.—Form 2439	19		
	20 1968 Estimated tax payments (include 1967 overpayment allowed as a credit)	20		
	21 Total (add lines 17, 18, 19, and 20)	21	156	00
Balance Due or Refund	22 If payments (line 21) are less than tax (line 16), enter Balance Due. Pay in full with this return	22	319	04
	23 If payments (line 21) are larger than tax (line 16), enter Overpayment	23		
	24 Amount of line 23 you wish credited to 1969 Estimated Tax	24		
	25 Subtract line 24 from 23. Apply to: <input type="checkbox"/> U.S. Savings Bonds, with excess refunded or <input type="checkbox"/> Refund only	25		

Make check or money order payable to Internal Revenue Service.

Please attach Check or Money Order here

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

Sign here	Your signature _____	Date _____	Signature of preparer other than taxpayer _____	Date _____
	Spouse's signature (if filing jointly, BOTH must sign even if only one had income) _____		Address _____	

(a) NAME (If more space is needed attach schedule)	(b) Relationship	(c) Months lived in your home. If born or died during year write "B" or "D"	(d) Did dependent have income of \$600 or more?	(e) Amount YOU furnished for dependent's support. If 100% write "ALL"	(f) Amount furnished by OTHERS including dependent.
1				\$	\$
2					
3 Total number of dependents listed above. Enter here and on page 1, line 3b					

Part III Income from sources other than wages, etc.

1a Gross dividends and other distributions on stock (list payers and amounts—write (H), (W), (J), for stock held by husband, wife, or jointly)

Sun. Elect	20.00	Neu. Ind.	15.00
Coburn	52.50	Mussey Ferg.	41.58
Atlas	20.00	Eastera Pur.	12.57
Diversified Metals			6.00
Total line 1a			
1b Exclusion (see instructions)		160.00	
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)		160.00	
1f Taxable dividends (line 1a less line 1e— not less than zero)		67.58	

Interest (list payers and amounts below)

Earnings from savings and loan assoc. and credit unions.

Other interest (on bank deposits, bonds, tax refunds, etc.)

Devon Bank	15.60	
2 Total interest income		15.60

3 Pensions and annuities, rents and royalties, partnerships, estates or trusts, etc. (attach Sch. B)	
4 Business income or loss (attach Schedule C)	
5 Sale or exchange of property (attach Schedule D)	5,036.22
6 Farm income or loss (attach Schedule F)	

Miscellaneous income (state nature and source)

Business Loan	750.00
Oliver J. Isenberg	
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)	11.57
3 Foreign tax credit (Form 1116)	
4 TOTAL CREDITS (for page 1, line 13)	11.57

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	131.07
E.F. Hutton	15.38
Rothschild	288.4
Bache	<u>79.29</u>

Total Interest

254.58

Book, Periodicals and Services

127.75

Auto

Miles Traveled	6000
Less Personal Business	<u>4500</u>
at 10¢	150.00

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		131.07
E.F. Hutton		15.38
Rothschild		28.84
Bache		<u>79.29</u>

Total Interest 254.58

Book, Periodicals and Services 127.75

Auto

Miles Traveled	6000	
Less Personal Business	<u>4500</u>	
at 10¢	150.00	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 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 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	<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								<u>5,036.22</u>

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	
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	<u>5,036.22</u>
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	<u>5,036.22</u>
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 explanation) and expense of sale														
1																		
<table border="1"> <thead> <tr> <th colspan="2">f. Depreciation allowed (or allowable) since acquisition</th> <th rowspan="2">g. Adjusted basis (e less sum of f-1 and f-2)</th> <th rowspan="2">h. Total gain (d less g)</th> <th rowspan="2">i. Ordinary gain (lesser of f-2 or h) OR (see instructions)</th> <th rowspan="2">j. Other gain (h less i)</th> </tr> <tr> <th>f-1. Prior to January 1, 1962 OR Prior to January 1, 1964</th> <th>f-2. After December 31, 1961 OR After December 31, 1963</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>					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						
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																		

Form 1040

U.S. Individual Income Tax Return

U.S. Treasury Department Internal Revenue Service for the year January 1-December 31, 1967, or other taxable year beginning 1967, ending 19

1967

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, City, town or post office, and State Chicago, Illinois ZIP code 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 Single 1b Married filing joint return (even if only one had income) 1c Married filing separately. If spouse is also filing a return, enter her (his) social security number in space provided above and give first name here 1d Unmarried Head of Household 1e Surviving widow(er) with dependent child Your Exemptions Regular 65 or over Blind 2a Yourself 2b Spouse 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 Total exemptions claimed

Please attach Copy B of Form W-2 here

Table with 5 columns: Line number, Description, Amount, and sub-amount. Lines 5-9 show income breakdown: 5 Wages, salaries, tips, etc. 6 Other income 7 Total (add lines 5 and 6) 8 Adjustments to income 9 Total income (subtract line 8 from line 7)

Please attach Check or Money Order here

Table with 5 columns: Line number, Description, Amount, and sub-amount. Lines 10-25 show tax calculations: 10 Tax from table 11a Deductions 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. 12 Tax (from either Tax Table, see line 10, or Tax Rate Schedule, see lines 11a-11d) 13 Total credits 14a Income tax (subtract line 13 from line 12) 14b Tax from recomputing prior year investment credit 15 Self-employment tax 16 Total tax (add lines 14a, 14b, and 15) 17 Total Federal income tax withheld 18 Excess F.I.C.A. tax withheld 19 Nonhighway Federal gasoline tax 20 1967 Estimated tax payments 21 Total (add lines 17, 18, 19, and 20) 22 Balance Due or Refund 23 If payments (line 21) are less than tax (line 16), enter Balance Due. Pay in full with this return 24 Amount of line 23 you wish credited to 1968 Estimated Tax 25 Subtract line 24 from 23. Apply to: U.S. Savings Bonds, with excess refunded or Refund only

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

Sign here Your signature Date Signature of preparer other than taxpayer Date Address

**SCHEDULE D
(Form 1040)**

U.S. Treasury Department
Internal Revenue Service

**Gains and Losses From Sales or Exchanges
of Property**

1967

Attach this schedule to your income tax return, Form 1040

Name and address as shown on page 1 of Form 1040

Samuel and Phyllis Ruby, 6123 N. Hoyne, Chicago, Illinois

Part I—CAPITAL ASSETS—Short-term capital gains and losses—assets held not more than 6 months

a. Kind of property. Indicate security, real estate, or other (Specify)	b. Description (Examples: 100 sh. of "Z" Co., 2 story brick, etc.)	c. How acquired. Enter letter symbol (See instr.)	d. Date acquired (mo., day, yr.)	e. Date sold (mo., day, yr.)	f. Gross sales price	g. Depreciation allowed (or allowable) since acquisition	h. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	i. Gain or loss (f plus g less h)
1 Stock	Zero Mfg	A	9-29-67	10-16-67	3,935.92	-	4,483.26	(547.34)
Stock	Pike Corp	A	9-27-67	10-16-67	2,600.25	-	2,694.81	(94.56)

- 2 Enter your share of net short-term gain (or loss) from partnerships and fiduciaries
- 3 Enter unused short-term capital loss carryover from preceding taxable years (attach statement)
- 4 Net short-term gain (or loss) from lines 1, 2, and 3 (641.90)

Long-term capital gains and losses—assets held more than 6 months (12 months or more for certain livestock)

5 Enter gain from Part II, line 3

Stock	Beth Steel	A	2-65	9-67	5,538.56		5,504.07	34.49
Stock	AMF	A	6-63	9-67	2,269.95		1,873.50	396.45
Stock	Jupiter	A	4-63	10-67	559.73		537.25	22.48

Total long-term gross sales price

- 6 Enter the full amount of your share of net long-term gain (or loss) from partnerships and fiduciaries
- 7 Enter unused long-term capital loss carryover from preceding taxable years (attach statement)
- 8 Capital gain dividends (see Form 1040 Instructions, page 6)
- 9 Net long-term gain (or loss) from lines 5, 6, 7, and 8 453.42
- 10 Combine the amounts shown on lines 4 and 9, and enter the net gain (or loss) here (188.48)
- 11 If line 10 shows a GAIN—Enter 50% of line 9 or 50% of line 10, whichever is smaller. (Enter zero if there is a loss or no entry on line 9.) (See reverse side for computation of alternative tax.)
- 12 Subtract line 11 from line 10. Enter here and in Part IV, line 1, on reverse side
- 13 If line 10 shows a LOSS—Enter here and in Part IV, line 1, the smallest of the following: (a) the amount on line 10; (b) the amount on page 1, line 11b, Form 1040, computed without regard to capital gains and losses; or (c) \$1,000 (188.48)

Part II—GAIN FROM DISPOSITION OF DEPRECIABLE PROPERTY UNDER SECTIONS 1245 AND 1250—assets held more than 6 months (see instructions for definitions)

Where double headings appear, use the first heading for section 1245 and the second heading for section 1250.



a. Kind of property and how acquired (If necessary, attach statement of descriptive details not shown below—write 1245 or 1250 to indicate type of asset)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale
1				

f. Depreciation allowed (or allowable) since acquisition		g. Adjusted basis (e less sum of f-1 and f-2)	h. Total gain (d less g)	i. Ordinary gain (lesser of f-2 or h) OR (see instructions)	j. Other gain (h less i)
f-1. Prior to January 1, 1962 OR Prior to January 1, 1964	f-2. After December 31, 1961 OR After December 31, 1963				

- 2 Total ordinary gain. Enter here and in Part IV, line 2, on reverse side
- 3 Total other gain. Enter here and in Part I, line 5; however, if the gains do not exceed the losses when this amount is combined with other gains and losses from section 1231 property enter the total of column j in Part III, line 1

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					

Income from sources other than wages, etc.

1a Gross dividends and other distributions on stock (list payers and amounts—write (H), (W), (J), for stock held by husband, wife, or jointly)

Bethlehem Steel (H)	168.75	
Amer. Mich. Found (H)	67.50	
Total line 1a		236.25

1b Exclusion (see instructions) 100.00

1c Capital gain distributions (see page 6 of instructions)

1d Nontaxable distributions (see page 6 of instructions)

1e Total (add lines 1b, 1c, and 1d) 100.00

1f Taxable dividends (line 1a less line 1e— not less than zero) 136.25

Interest (list payers and amounts below)

Earnings from savings and loan assoc. and credit unions

Other interest (banks, bonds, tax refunds, etc.)

1st Natl. Bank of Lincolnwood	48.87	
2 Total interest income		48.87

3 Pensions and annuities, rents and royalties, partnerships, estates or trusts, etc. (attach Sch. B)

4 Business income or loss (attach Schedule C)

5 Sale or exchange of property (attach Schedule D)

6 Farm income or loss (attach Schedule F)

7 Total miscellaneous income

8 TOTAL (add lines 1f, 2, 3, 4, 5, 6, and 7). Enter here and on page 1, line 6

(336)

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

Itemized deductions—Use only if you do not use tax table or standard deduction.

Medical and dental expense (not compensated by insurance or otherwise)—Attach itemized list.

1 One-half (but not more than \$150) of insurance premiums for medical care	114.72
2 Total cost of medicine and drugs	
3 Enter 1% of line 9, page 1	
4 Subtract line 3 from line 2 (not less than zero)	
5 Other medical, dental expenses (include balance of insurance premiums for medical care not deductible on line 1)	686.72
6 Total (add lines 4 and 5)	686.72
7 Enter 3% of line 9, page 1	202.41
8 Subtract line 7 from line 6 (not less than zero)	484.31
9 Total (add lines 1 and 8)	599.03

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

Miss. Charities	25.00	
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)

61.00

Taxes.—Real estate

State and local gasoline	40.00
General sales (see page 15 of instructions)	175.00
State and local income	
Personal property	
14 Total taxes	215.00

Interest expense.—Home Mortgage

Other (itemize)

Reynolds	210.87	
Freeshing	4.38	
Misc.	39.00	
15 Total interest expense		254.25

Miscellaneous deductions.—(see page 9 of instructions)

Week Taxis	57.00	
16 Total miscellaneous		57.00

17 TOTAL DEDUCTIONS (add lines 9, 13, 14, 15, and 16). Enter here and on page 1, line 11a

1,186.28

Credits

1 Retirement income credit (Schedule B)	
2 Investment credit (Form 3468)	
3 Foreign tax credit (Form 1116)	
4 TOTAL CREDITS (for page 1, line 13)	

EXPENSE ACCOUNTS—If you had an expense allowance or charged expenses to your employer, check here and see page 7 of instructions.

36-2586182
 The Stanley-Oliver Mfg. Co.
 1001 S. California Ave.
 Chicago, Ill. 60612

WAGE AND TAX STATEMENT 1967

Copy C—For employee's records

Type or print EMPLOYER'S identification number, name, and address above.

FEDERAL INCOME TAX INFORMATION			SOCIAL SECURITY INFORMATION	
Federal income tax withheld	Wages ¹ paid subject to withholding in 1967	Other compensation ² paid in 1967	F.I.C.A. employee tax withheld ³	Total F.I.C.A. wages ⁴ paid in 1967
349.60	6,750.00		290.40	6,600.00
Type or print EMPLOYEE'S social security number			¹ Includes tips reported by employee. This amount is before payroll deductions or "sick pay" exclusion. ² Add this item to wages in figuring the amount to be reported as wages and salaries on your income tax return. ³ The social security (F.I.C.A.) rate of 4.4% includes .5% for Hospital Insurance Benefits and 3.9% for old-age, survivors, and disability insurance. ⁴ Includes tips reported by employee. If your wages were subject to social security taxes, but are not shown, these wages are the same as wages shown under "Federal Income Tax Information," but not more than \$6,600.	
322 12 7997				
Type or print EMPLOYEE'S name and address (including ZIP code) above:			Uncollected Employee Tax on Tips \$.....	
Samuel D. Ruby 6123 N. Hoyne Ave. Chicago, Ill. 60645				

JFK ASSASSINATION COLLECTION
IDENTIFICATION FORM

Agency: HSCA
Record Number: 7310093

Record Series: NUMBERED FILES

Agency File Number: 004876

Originator: ~~Citizen~~ Ruby, Samuel

From: Ruby, Samuel R

To: R

Title: R

Date: 1-24-78

Pages: 169

Subjects:

1. Ruby, Sam R

2. ~~Income Tax Returns~~ R

3. Ruby, Jack, Background Associates and Relatives R

4. R

5. R

6. R

Document Type: Other Textual

Classification: U C S T

Restrictions: Open 1A 1B 1C 2 3 4 5 D

Current Status: O P X

Date of Last Review: / / 93

Opening Criteria:

Comments: w/ cover letter

Box #: 102

Folder Title:

RESIDENT
540



**INDIVIDUAL
CALIFORNIA
INCOME TAX**

TAXABLE YEAR
1976

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

Check Calendar Year
One: Fiscal Year Ending _____ 1977

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
~~22-2-1092~~

Your Social Security Number
~~22-2-1092~~

OCCUPATION
Yours **S/E**
Spouse's **S/E**

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

<input type="checkbox"/> 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
<input type="checkbox"/> 11 Dividends—before federal exclusion. Enter total (if over \$400, complete and attach Schedule B(540)) 11 0
<input type="checkbox"/> 12 Interest. Enter total (if over \$400, complete and attach Schedule B(540)) 12 5195
<input type="checkbox"/> 13 Income other than wages, dividends and interest (from line 48) 13 2546
<input type="checkbox"/> 14 Total (add lines 10, 11, 12 and 13) 14 7741
<input type="checkbox"/> 15 Adjustments to income (from line 55) 15 0
<input checked="" type="checkbox"/> 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.

<input type="checkbox"/> 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
<input type="checkbox"/> 18 Taxable income (subtract line 17 from line 16) Compute tax from Tax Rate Schedule—Enter tax on line 19 18 2055
<input type="checkbox"/> 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 73
<input type="checkbox"/> 20 Total exemption credits (from line 9, above) 20 66
<input type="checkbox"/> 21 Tax liability (subtract line 20 from line 19—if line 20 is greater than line 19, enter zero) 21 0
<input type="checkbox"/> 22 Other credits (from line 68—including Special Low Income Tax Credit) 22 0
<input type="checkbox"/> 23 Net tax liability (subtract line 22 from line 21—if line 22 is greater than line 21, enter zero) 23 0
<input type="checkbox"/> 24 Other taxes (from line 71) 24 0
<input checked="" type="checkbox"/> 25 Total tax liability (add lines 23 and 24) 25 0

<input checked="" type="checkbox"/> 26 Total California income tax withheld (attach W-2 or W-2P to face of this return) 26 0
<input checked="" type="checkbox"/> 27 Renter's credit—if you lived in rented property on March 1, 1976, complete Part 1 on page 2 27 0
<input type="checkbox"/> 28 1976 California estimated tax payments 28
<input type="checkbox"/> 29 Excess California SDI tax withheld (see instructions) 29
<input type="checkbox"/> 30 Total Credits 30 0

31 If line 25 is larger than line 30, enter BALANCE DUE. If it is equal to line 30, enter zero.
Mail return to: **FRANCHISE TAX BOARD SACRAMENTO, CA 95867** PAY IN FULL → 31 **0**

32 If line 25 is smaller than line 30, enter amount OVERPAID 32 **0**

33 Amount of line 32 to be REFUNDED TO YOU. Allow at least six weeks.
Mail return to: **FRANCHISE TAX BOARD P.O. BOX 13-540 SACRAMENTO, CA 95813** → 33 **0**

34 Amount of line 32 to be credited on your 1977 ESTIMATED TAX 34

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	(1600)
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	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

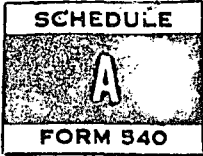
PART V - Other Credits - SEE INSTRUCTIONS FOR EACH CREDIT CLAIMED BELOW

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	

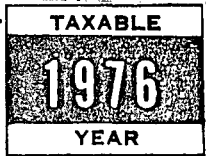
PART VII - Reconciliation to Federal Return - If adjusted gross income on Federal Return is different from line 16, page 1, explain below.



CALIFORNIA

ITEMIZED DEDUCTIONS

Attach to Form 540



Name as shown on Form 540

S & P Ruby

Social Security Number

92-764789

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)	
<i>SCH</i>	
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)	<i>1941</i>

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)	
<i>SCH</i>	
17. Total taxes—(Add lines 11 thru 16. Enter here and on Form 540, line 57)	<i>1178</i>

Interest Expense

18. Home mortgage	
19. Other (itemize)	
<i>SCH</i>	
20. Total—(Add lines 18 and 19. Enter here and on Form 540, line 58)	<i>2517</i>

Contributions

21(a). Cash contributions for which you have receipts, canceled checks, etc.	
(b). Other cash contributions. List donees and amounts	
<i>SCH</i>	
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)	<i>100</i>

Casualty or Theft Loss(es)

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

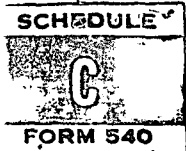
25. Loss before insurance reimbursement	
26. Insurance reimbursement	
27. Subtract line 26 from line 25, Enter difference (if less than zero, enter zero)	<i>11</i>
28. Enter \$100 or amount on line 27, whichever is smaller	
29. Casualty or theft loss (subtract line 28 from line 27. Enter here and on Form 540, line 60)	<i>0</i>

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)	<i>0</i>

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)	<i>0</i>



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 and Address of Business: S. & P. Ruby
Social Security Number: [REDACTED]
B. Federal Employer I.D. No.

Principal business activity (i.e., retail-hardware; wholesale-tobacco; services-legal; etc.): WOODLEY BISTRO COFFEE SHOP, 16055 VENTURA BLVD PISCATAWAY, NJ 08854-9578
SERVICE - SNACK BAR

Indicate method of accounting: cash; accrual; other.

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

Method of inventory valuation: COST

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

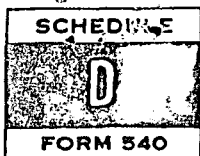
	Balance ▶
1 Gross receipts, sales, or fees \$..... Less returns and allowances \$.....	
2 Inventory at beginning of year (if different from last year's closing inventory, attach explanation).....	
3 Purchases \$..... Less cost of items withdrawn for personal use \$.....	
4 Cost of labor (do not include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

OTHER BUSINESS DEDUCTIONS

13 Depreciation (explain in Schedule C-1 or attach Schedule).....	
14 Taxes on business and business property (explain in Schedule C-2 or attach Schedule).....	
15 Rent on business property.....	
16 Repairs (explain in Schedule C-2 or attach Schedule).....	
17 Salaries and wages not included on line 4 (exclude any paid to yourself).....	
18 Insurance.....	
19 Legal and professional fees.....	
20 Commissions.....	
21 Amortization (attach statement).....	
22 Retirement plans, etc. (other than your share, see instructions).....	
23 Interest on business indebtedness.....	
24 Bad debts arising from sales or services (Not applicable if reporting on cash basis).....	
25 Depletion (attach schedule).....	
26 Other business expenses (explain in Schedule C-2 or attach Schedule).....	
27 Total of lines 13 thru 26.....	
28 Net profit (or loss) (subtract line 27 from line 12), Enter here and on Page 2, Form 540 or 540NR.....	<u>3546</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
					<u>5000</u>		

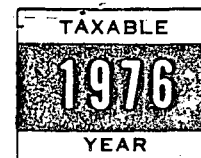
Schedule C-2 Explanation of Lines 6, 14, 16, and 26.	LINE NO.	EXPLANATION	AMOUNT	LINE NO.	EXPLANATION	AMOUNT



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: 522-13-1572

PART I—Assets Held One Year or Less

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

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

5.	INSTALLMENT SALE				
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)		(1000)

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
[REDACTED]

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 = **16**

8 Blind (refer to instructions) Number of blind exemptions × \$8 = **8**

9 Total exemption credits (add lines 6, 7 and 8) Enter here and on line 20 **66**

10	Wages, salaries, tips and other employee compensation (Attach copy 2 of Form(s) W-2 to face of this) return. If unavailable, see instructions, Page 6)	10	-0-
11	Dividends—before federal exclusion. Enter total (if over \$400, complete and attach Schedule B(540))	11	17
12	Interest. Enter total (if over \$400, complete and attach Schedule B(540))	12	95
13	Income other than wages, dividends and interest (from line 48)	13	8872
14	Total (add lines 10, 11, 12 and 13)	14	8984
15	Adjustments to income (from line 55)	15	
16	Adjusted gross income (subtract line 15 from line 14) • If line 1 or 3 is checked and line 16 is \$4,000 or less, enter zero tax on line 23. } Do not complete } • If line 2, 4, or 5 is checked and line 16 is \$8,000 or less, enter zero tax on line 23. } lines 17 thru 22 }	16	8984
17	Deductions: Itemized (from line 62) OR STANDARD (\$1,000 if line 1 or 3 checked—\$2,000 if line 2, 4 or 5 checked)	17	5735
18	Taxable income (subtract line 17 from line 16) Compute tax from Tax Rate Schedule—Enter tax on line 19	18	3249
19	Tax from (check one) Tax Table <input type="checkbox"/> Tax Rate Schedule <input checked="" type="checkbox"/> Income Averaging Schedule (G or G-1) <input type="checkbox"/>	19	32
20	Total exemption credits (from line 9, above)	20	66
21	Tax liability (subtract line 20 from line 19—if line 20 is greater than line 19, enter zero)	21	-0-
22	Other credits (from line 65)	22	
23	Net tax liability (subtract line 22 from line 21—if line 22 is greater than line 21, enter zero)	23	-0-
24	Tax on preference income (see instructions—attach Schedule P(540))	24	
25	Total tax liability (add lines 23 and 24)	25	-0-
26	Total California income tax withheld (attach W-2 or W-2P to face of this return)	26	
27	Renter's credit—if you lived in rented property on March 1, 1975, complete Part 1 on page 2	27	
28	1975 California estimated tax payments	28	
29	Excess California SDI tax withheld (attach Form DE 1964 to face of this return)	29	
30	Total prepayment credits (add lines 26 thru 29)	30	-0-
31	If line 25 is larger than line 30, enter BALANCE DUE. If it is equal to line 30, enter zero. Pay in full and mail with return to: FRANCHISE TAX BOARD SACRAMENTO, CA 95867	31	-0-
32	If line 25 is smaller than line 30, enter amount OVERPAID	32	
33	Amount of line 32 to be REFUNDED TO YOU. Allow at least six weeks. Mail return to: FRANCHISE TAX BOARD P.O. BOX 13-540 SACRAMENTO, CA 95813	33	
34	Amount of line 32 to be credited on your 1976 ESTIMATED TAX	34	

ATTACH COPY 2 OF FORM W-2 HERE

ATTACH FORM DE 1964 HERE

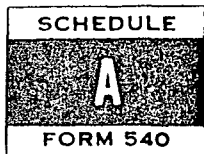
Write social security number on check or money order. ATTACH HERE

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

SIGN Your signature _____ Date _____

HERE _____ Date _____

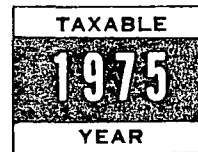
Preparer's signature (other than taxpayer) _____ Date _____



CALIFORNIA

ITEMIZED DEDUCTIONS

Attach to Form 540



Name as shown on Form 540

SAMUEL & PHYLLIS RUBY

Social Security Number

~~XXXXXXXXXX~~

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)	
20. Total taxes—(Add lines 14 thru 19. Enter here and on Form 540, line 58)	1207

Interest Expense

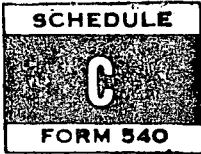
21. Home mortgage	
22. Other (itemize)	SCM
23. Total—(Add lines 21 and 22. Enter here and on Form 540, line 59)	2857

Contributions

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

TAXABLE
19 <u>25</u>
YEAR

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

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

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

Name as shown on Form 540 or 540NR

Social Security Number

SAMUEL & PHYLLIS RUBY

~~XXXXXXXXXX~~

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 \$	
	Less returns and allowances \$	
2	Inventory at beginning of year (if different from last year's closing inventory, attach explanation)	
3	Purchases \$	
	Less cost of items withdrawn for personal use \$	
4	Cost of labor (do not include salary paid to yourself)	
5	Materials and supplies	
6	Other costs (explain in Schedule C-2 or attach Schedule)	
7	Total of lines 2 thru 6	
8	Inventory at end of this year	
9	Cost of goods sold (subtract line 8 from line 7)	
10	Gross profit (subtract line 9 from line 1)	
11	Other income (attach schedule)	
12	Total Income (add lines 10 and 11)	
OTHER BUSINESS DEDUCTIONS		
13	Depreciation (explain in Schedule C-1 or attach Schedule)	
14	Taxes on business and business property (explain in Schedule C-2 or attach Schedule)	
15	Rent on business property	
16	Repairs (explain in Schedule C-2 or attach Schedule)	
17	Salaries and wages not included on line 4 (exclude any paid to yourself)	
18	Insurance	
19	Legal and professional fees	
20	Commissions	
21	Amortization (attach statement)	
22	Retirement plans, etc. (other than your share, see instructions)	
23	Interest on business indebtedness	
24	Bad debts arising from sales or services (Not applicable if reporting on cash basis)	
25	Depletion (attach schedule)	
26	Other business expenses (explain in Schedule C-2 or attach Schedule)	
27	Total of lines 13 thru 26	
28	Net profit (or loss) (subtract line 27 from line 12), Enter here and on Page 2, Form 540 or 540NR	<u>504</u> <u>7559</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 [REDACTED]

PART I—Assets Held One Year or Less

a. Kind of property and description (Example, 100 shares of "Z" Co.)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Cost or other basis as adjusted, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	f. Gain or loss (d. less e.)
1. 1974 LOSS CARRYOVER (20,360) USED 1974 1000-					
2. Enter gain (or loss), if applicable, from line 18, Schedule D-1 (540) (attach copy)					
3. Enter your share of net gain or loss from partnerships and fiduciaries					
4. Net gain or loss, combine lines 1, 2 and 3					

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

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

PART III—Assets Held More Than Five Years

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

PART IV—Summary of Capital Gains and Losses

13. Enter amount from line 4		
14. Enter 65% of the amount on line 8	3318	
15. Enter 50% of the amount on line 12		
16. Enter unused capital loss carryover from preceding taxable years (attach computation)	(19360)	(16042)
17. Combine the amounts shown on lines 13, 14, 15 and 16		
18. If line 17 shows a gain, enter here and on page 2, Part II of Form 540 or 540NR		
19. If line 17 shows a loss, enter here and on page 2, Part II of Form 540 or 540NR the smallest of:		
(a) amount on lines 17;		
(b) the taxable income for the taxable year (computed without regard to gains or losses from sale or exchange of capital assets; or		(10000)



CALIFORNIA

TAXABLE
1975
YEAR

SUPPLEMENTAL SCHEDULE OF GAINS AND LOSSES

(Sales or Exchanges Including Involuntary Conversions)
(Attach to Form 540, 540NR, 541 or 565)

Name as shown on Tax Return: **SAMUEL R. PHYLIS RUBY**
Identifying number as shown on return: ~~XXXXXXXXXX~~

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

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

1. Description of Sections 18211, 18212-18, 18219, and 18220 property.	Date acquired (mo., day, yr.)	Date sold (mo., day, yr.)
(A) WOODLEY BISTRO COFFEE SHOP	2/1/74	9/2/75
(B)		
(C)		
(D)		

Correlate lines 1(A) through 1(D) with these columns →	Property (A)	Property (B)	Property (C)	Property (D)
2. Gross sales price				
3. Cost or other basis and expense of sale				
4. Depreciation allowed (or allowable)				
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	7418.			
12. Enter amounts from lines 7(b), 8(h), 9(d) and 10(f)	2313.			
13. Subtract line 12 from line 11, enter here and in appropriate Section in Part II (see Instruction D-2)	5105			
14. Total of Property Columns (A) through (D), line 12. Enter here and on line 24, Part III				2313.

NAME SAMUEL & PHYLLIS 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. (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.			22	OTHER THAN CASH		
	DR.			23	CARRY OVER FROM PRIOR YRS		
6b	HOSPITAL			24	TOTAL CONTRIBUTIONS	150	150
	PROSTHETIC APPLIANCES			CASUALTY OR THEFT (LOSS(ES))			
	HEARING AID			25	LOSS BEFORE ADJUSTMENT		
6c	AMBULANCE			26	INSURANCE REIMBURSEMENT		
	LABORATORIES			27			
	TRAVEL FOR MED. 1000		70	28	(\$100 LIMITATION PER CAS.)		
	MEDICARE INS.			29	TOT. CAS. OR THEFT LOSS		
	GLASSES			MISCELLANEOUS DEDUCTIONS			
7	MEDICAL EXPENSES	1629	1629	30	ALIMONY		
	LESS REIMBURSED BY INS.			31	UNION/PROFESSIONAL DUES		
8	LESS 3% ADJ. GROSS INC.	270	258	32	CHILD & DEP. CARE (Form 2441)		
9		1359	1371	33	INCOME TAX PREPARATION		
	1 + 1/2 (TO \$150) OF H & A INS.	150	150		UNIFORMS/PROTEC. CLOTHING		
10	TOTAL MEDICAL DED.	1509	1521		SMALL TOOLS AND SUPPLIES		
TAXES					LAUNDRY AND CLEANING		
11	STATE & LOCAL INCOME	-0-	0		LAUNDRY AND CLEANING		
12	REAL ESTATE		932		AUTO USE/DAMAGE		
13	STATE & LOCAL GASOLINE		48		INVEST. COUNSEL & PUBS. (Sched		
14	GENERAL SALES TAX		205		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.		
17	TOTAL TAXES	1207	1207	SUMMARY OF ITEMIZED DED.			
INTEREST (TO WHOM PAID)					STATE		FEDERAL
18	MORTGAGE		2514	35	TOT. DEDUCTIBLE MEDICAL & DENTAL EXPENSES (FROM LINE 10)		
19	INSTALLMENT LOANS MISC		50	36	TOTAL TAXES (From LINE 17)		
	TRANSPORTATION		186	37	TOTAL INTEREST (Line 20)		
	SBA		7	38	TOTAL CONTR. (Line 24)		
	FEDCO		100	39	CAS. & THEFT LOSS(ES) (Line 29)		
				40	TOTAL MISCELLANEOUS DEDUCTIONS (FROM LINE 34)		
20	TOTAL INTEREST	2857	2857	41	TOTAL ITEMIZED DEDUCTIONS ENTER ON FORM 1040 LINE 45	5723	5735
				REMARKS			

NAME SAMUEL & PHYLLIS RUBY I.D. NO. _____ CALENDAR YEAR 19 75
 ADDRESS [REDACTED] 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			48929
INVENTORY AT BEGINNING OF YEAR	800		
MERCHANDISE PURCHASED	24031		
TOTAL	24831		
LESS INVENTORY AT END OF YEAR	-0-		24831
GROSS PROFIT			24093
GROSS INCOME			24093
OTHER BUSINESS DEDUCTIONS			
ADVERTISING	99		
AUTO AND TRUCK EXPENSE	1800		
BAD DEBTS			
COMMISSIONS			
DELIVERY			
DEPRECIATION (SCHEDULE DUE)	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		
<u>LINEN CONTRACT LABOR</u>	158		
	444		
NET PROFIT OR (LOSS) FEDERAL RETURN			16534
NET PROFIT OR (LOSS) STATE RETURN - SEE DEPREC. SCHEDULE FOR DIFF.			2559
			(H) 5159 (W) 2400

SCHEDULE OF DEPRECIATION

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

RESIDENT
540



**INDIVIDUAL
CALIFORNIA
INCOME TAX**

TAXABLE YEAR
1974

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

For calendar year or Taxable year ending _____, 197__

NAME (If joint return, give first names and initials of both) SAMUEL & PHYLLIS	LAST NAME RUBY	Your Social Security Number XXXXXXXXXX
PRESENT HOME ADDRESS (Number and street, including apartment number, or Rural route) 16250 BIRCHER ST		Spouse's Social Security Number XXXXXXXXXX
CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE GRANADA HILLS CA		OCCU-PATION Yours J/E Spouse's J/E

FILING STATUS—Check Only One:	EXEMPTION CREDITS	
1 <input type="checkbox"/> Single	6 Personal { If line 1 or 3 checked, enter \$25 } { If line 2, 4 or 5 checked, enter \$50 }	550
2 <input checked="" type="checkbox"/> Married filing joint return (even if only one had income)	7 Dependents — Do not list yourself, your spouse or the person who qualifies you as head of household. Enter name and relationship. ELISA THOMAS	
3 <input type="checkbox"/> Separate return of married person—Enter spouse's social security number and full name here	Total Number 2 × \$8	7 16
4 <input type="checkbox"/> Head of Household—Enter name of qualifying individual	8 Blind (refer to instructions) Number of blind exemptions × \$8	8
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 66

10 Wages, salaries, tips and other employee compensation { Attach copy 2 of Form(s) W-2 to face of this return. If unavailable, attach explanation. }	10	
11 Dividends—before federal exclusion. Enter total (if over \$400, complete and attach Schedule B(540))	11	136
12 Interest. Enter total (if over \$400, complete and attach Schedule B(540))	12	
13 Income other than wages, dividends and interest (from line 48)	13	8934
14 Total (add lines 10, 11, 12 and 13)	14	9070
15 Adjustments to income (from line 54)	15	
16 Adjusted gross income (subtract line 15 from line 14)	16	9070
• If you do NOT itemize deductions AND line 16 is under \$10,000, find tax in Tax Table and enter on line 19. • If you itemize deductions OR line 16 is \$10,000 or more, complete lines 17 and 18.		
17 Deductions: Itemized (from line 61) OR Standard (\$1,000 if line 1 or 3 checked—\$2,000 if line 2, 4 or 5 checked)	17	5468
18 Taxable income (subtract line 17 from line 16) Compute tax from Tax Rate Schedule—Enter tax on line 19	18	3602
19 Tax from (check one) Tax Table <input type="checkbox"/> Tax Rate Schedule <input checked="" type="checkbox"/> Income Averaging Schedule (G or G-1) <input type="checkbox"/>	19	36
20 Total exemption credits (from line 9, above)	20	56
21 Tax liability (subtract line 20 from line 19—if line 20 is greater than line 19, enter zero)	21	-56
22 Other credits (from line 65—Includes special low income tax credit)	22	
23 Net tax liability (subtract line 22 from line 21—if line 22 is greater than line 21, enter zero)	23	-0-
24 Tax on preference income (see instructions—attach Schedule P(540))	24	
25 Total tax liability (add lines 23 and 24)	25	-0-

26 Total California income tax withheld (attach Form(s) W-2 or W-2P to face of this return)	26	
27 Renter's credit—if you lived in rented property on March 1, 1974, complete Part 1 on page 2	27	
28 1974 California estimated tax payments	28	
29 Excess California SDI tax withheld (attach Form DE 1964 to face of this return)	29	
30 Total prepayment credits (add lines 26 thru 29)	30	-0-
31 If line 25 is larger than line 30, enter BALANCE DUE. If it is equal to line 30, enter zero. Pay in full and mail with return to: FRANCHISE TAX BOARD SACRAMENTO, CA 95867 PAY IN FULL →	31	-0-
32 If line 25 is smaller than line 30, enter amount OVERPAID Mail return to: FRANCHISE TAX BOARD P.O. BOX 13-540 SACRAMENTO, CA 95813	32	-0-
33 Amount of line 32 to be REFUNDED. (Allow at least six weeks) REFUND TO YOU →	33	
34 Amount of line 32 to be credited on your 1975 ESTIMATED TAX	34	

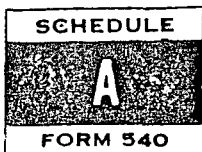
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has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

SIGN ▶ Your signature _____ Date _____

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

HERE ▶ **32245585**—Page 185 return _____ Date _____

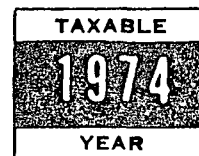
3717 VANOWEN STREET, GRAN BUYS, CA, 91344 Preparer's FEIN (or SSA) No. _____
Address (and Zip code) _____



CALIFORNIA

ITEMIZED DEDUCTIONS

Attach to Form 540



Name as shown on Form 540

SAMUEL & PHYLLIS RUBY

Social Security Number

12-192 **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)	<i>SCH</i>
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)	<i>1386</i>

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)	<i>SCH</i> <i>2992</i>

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)	<i>SCH</i> <i>150</i>

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)	<i>0</i>

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	<i>SCH</i>
21. Total taxes—(Add lines 14 through 20. Enter here and on Form 540, page 2, line 57)	<i>940</i>

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

[REDACTED]

- 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 16055 VENTURA BLVD - ENCINO CA 91316 (ZIP code)
- E. Indicate method of accounting: cash; accrual; other
- F. Were Forms 591, 592, 596 and 599, for the calendar year filed (if required)? Yes No
- G. Method of inventory valuation COST

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

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

		Balance ▶	
INCOME	1	Gross receipts or sales \$	
		Less returns and allowances \$	
	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)		
21	Net profit (or loss) (subtract line 20 from line 5). Enter here and on page 2, Form 540 or Form 540NR		<u>9934</u>

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

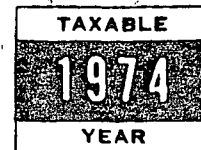
22	Inventory at beginning of year (if different from last year's closing inventory, attach explanation)	
23	Purchases \$ Less cost of items withdrawn for personal use \$ Balance ▶	
24	Cost of labor (do not include salary paid to yourself)	
25	Materials and supplies	
26	Other costs (attach schedule)	
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: **SAMUEL & PHYLLIS RUBY**
 Social Security Number: [REDACTED]

PART I—Assets Held One Year or Less

a. Kind of property and description (Example, 100 shares of "Z" Co.)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Cost or other basis as adjusted, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	f. Gain or loss (d. less e.)
1. LOAN TO SUMMIT EAGLE CORPORATION					(1000)
100 CHIEFTAIN INDEX	11/21/73	6/10/74	653	1382	(229)
100 CHIEFTAIN INDEX	11/21/73	6/19/74	678	1382	(704)
2. Enter gain (or loss), if applicable, from line 18, Schedule D-1 (540) (attach copy)					
3. Enter your share of net gain or loss from partnerships and fiduciaries					
4. Net gain or loss, combine lines 1, 2 and 3					(2433)

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

5. 100 TESORO PET	5/22/72	7/16/74	1622	2847	(2225)
100 UNITROPE	5/15/72	9/19/74	358	1532	(1174)
100 RCA	2/22/73	4/23/74	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. A-73 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 SAM & PHYLLIS RUBY D. NO. _____ CALENDAR YEAR 19 74
 ADDRESS [REDACTED] OR SOC. SEC. NO. _____ FISCAL YEAR ENDING _____ 19 _____

SCHEDULE OF PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

PRINCIPAL BUSINESS ACTIVITY		EMPLOYERS NO.
BUSINESS NAME		
BUSINESS ADDRESS		
TOTAL RECEIPTS		68084
INVENTORY AT BEGINNING OF YEAR	0	
MERCHANDISE PURCHASED	36079	
LABOR		
TOTAL	36079	
INVENTORY AT END OF YEAR	802	35279
GROSS PROFIT		32805
GROSS INCOME		32805
OTHER BUSINESS DEDUCTIONS		
ADVERTISING	337	
AUTO AND TRUCK EXPENSE <u>12000 MI AT 15¢</u>	1800	
BAD DEBTS		
CASH SHORT		
COMMISSIONS		
DELIVERY		
DEPRECIATION (SCHEDULE ATTACHED)	1339	
DUES AND SUBSCRIPTIONS	16	
ENTERTAINMENT AND PROMOTIONAL		
INSURANCE	215	
INTEREST	1844	
JANITOR SERVICE		
LAUNDRY	241	
LEGAL AND ACCOUNTING	270	
MAINTENANCE		
OFFICE SUPPLIES AND EXPENSE	47	
RENT	7841	
REPAIRS	991	
SALARIES AND WAGES	5912	
SALARIES OFFICERS		
SUPPLIES		
TAXES AND LICENSES	1063	
TAXES - PAYROLL	588	
TELEPHONE	322	
TRAVEL		
UTILITIES		
<u>PARKING</u>	45	
NET PROFIT OR (LOSS) - FEDERAL RETURN		22871
NET PROFIT OR (LOSS) - STATE RETURN (SEE DEPREC. SCHEDULE FOR DIFF.)	(#) 7534 (w) 2400	9934

RESIDENT
544



INDIVIDUAL
CALIFORNIA
INCOME TAX

TAXABLE YEAR
1972

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

NAME(S) AND INITIAL(S) _____ LAST NAME _____ RUBY

Address (including apartment number, or rural route) _____
16200 W. ...
City, State, and Zip _____
Sacramento, California _____ ZIP CODE _____

OCCUPATION: Yours _____ Self _____
PATRON: WIFE'S _____ HUSBAND'S _____

9. Dependents—Do not list yourself, your spouse or person who qualifies you as head of household
NAME (Include last name and/or address if different from yours) RELATIONSHIP
Fred, Brian, Elisa, Thomas

10. Blind (refer to instructions) Number of blind exemptions claimed 5

11. Total dependent and blind exemptions (add lines 9 and 10) 7

12. Total gross income (from page 2, line 41)	0
13. Total gross income (from page 2, line 41)	0
14. Total gross income (subtract line 13 from line 12)	6,051
15. Total gross income (subtract line 13 from line 12)	2,000
16. Total gross income (subtract line 13 from line 12)	4,051
17. Total gross income (subtract line 13 from line 12)	
18. Federal Exemption: Single—\$25. Married couple or head of household—\$50	50 00
19. Other Exemptions—Total on line 7 above, \times \$8	32 00
20. Total exemptions (add lines 18 and 19)	82 00
21. Tax liability (subtract line 20 from line 17)	
22. Other credits (from page 2, line 59)	
23. Net tax liability (subtract line 22 from line 21)	
24. Tax on preference income (see instructions—attach Schedule P(540))	
25. Total tax liability (add lines 23 and 24)	

26. Total California income tax withheld (attach Form(s) W-2 or DE-2P to front) 26

27. 1972 California estimated tax payments 27

28. Excess California SDI tax withheld (attach Form DE 1964 to face of return) 28

29. Total payments (add lines 26, 27 and 28) 29

30. If line 25 is larger than line 29, enter BALANCE DUE. Pay in full. Mail payment with return to Franchise Tax Board, Sacramento, CA 95867. 30

31. If line 29 is larger than line 25, enter OVERPAYMENT. (Mail return to P.O. Box 13-540, Sacramento, CA 95813.) 31

32. Line 31 to be (a) REFUNDED. (Allow at least six weeks for your refund) (b) Credited on 1973 estimated tax

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

Sign Δ Your signature—If filing jointly, BOTH must sign Date _____

EDWARD L. LAMBERT
TAX CONSULTANT
1855 VENTURA BLVD., SACRAMENTO, CALIF. 95811

Do not write in these spaces
P
E

CALIFORNIA

ITEMIZED DEDUCTIONS

Attach to Form 540

SCHEDULE

FORM 540

TAXABLE

19 72

YEAR

Edward and Phyllis Ruby

Serial 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.

1. Enter amount paid by insurance (or otherwise) for ...

1	150.00
2	
3	
4	
5	
6	
7	
8	
9	
10	150.00

11	
12	
13	
14	
15	
16	
17	
18	
19	
20	
21	841.00

Contributions

22. Cash—including checks, money orders, etc. (itemize)	22	
23. Total cash contributions	23	
24. Other than cash (see instructions). Enter total here	24	
25. Total—(Add lines 23 and 24. Maximum deduction may not exceed 30% of adjusted gross income. Enter here and on Form 540, page 2)	25	200.00

Interest Expenses

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

Miscellaneous Deductions

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

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

SCHEDULE
FORM 540



CALIFORNIA

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

TAXABLE
19 72
YEAR

1. This schedule is to be filed for your business from calendar year 1972 or 1971. Partnerships (joint ventures, etc.) must file on Form 1065.

2. Name of business (or "None") None Social Security Number None

3. Nature of business (or "None") Food Service; product Food Service
(For example: retail-hardware; wholesale-tobacco; services-legal; manufacturing-furniture; etc.)

4. Business name Snack Bar G. Federal employer identification number _____

5. Business address 5418 Van Nuys Blvd. Van Nuys, California (ZIP code)

6. Include method of accounting: cash; accrual; other.

7. Were Forms 591, 592, 676 and 677, for the calendar year filed (if required)? Yes No

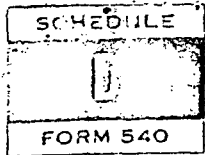
8. Is the business located within the boundaries of the city, town, etc. indicated? Yes No

9. Did you own this business at the end of the taxable year? Yes No

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

11. Attach applicable forms and schedules must be filed in.

Line	Description	Amount	SCHEDULE ATTACHED
1	1. Gross receipts or sales less returns and allowances \$ _____ Balance \triangleright		
2	2. Cost of goods sold (Schedule C-1, line C) and/or operations (attach schedule)		
3	3. Net receipts or sales		
4	4. Depreciation (see Schedule C-1)		
5	5. Profit on sale of business (Schedule C-1)		
6	6. Gain on business real estate property (see line 14 in Schedule C-3)		
7	7. Gain on business personal property		
8	8. Gain on sale of business (Schedule C-3)		
9	9. Dividends and wages included on line 3, Schedule C-1 (include any paid to yourself)		
10	10. Interest		
11	11. Royalties and professional fees		
12	12. Dividends		
13	13. Pension and profit-sharing plans (see instructions for line 15(a))		
14	14. Employee benefit programs (see instructions for line 15(b))		
15	15. Gain on business real estate		
16	16. Net debts arising from sales or services		
17	17. Deduction		
18	18. Other business expenses (attach schedule)		
19	(a) _____		
19	(b) _____		
19	(c) _____		
19	(d) _____		
19	(e) _____		
19	(f) _____		
19	(g) _____		
19	(h) _____		
19	(i) _____		
19	(j) _____		
19	(k) _____		
19	(l) _____		
19	(m) _____		
19	(n) _____		
19	(o) _____		
19	(p) Total other business expenses (add lines 19(a) through 19(o))		
20	20. Total deductions (add lines 6 through 19)		
21	21. Net profit (or loss) (subtract line 20 from line 5). Enter here and on page 2, Form 540 or Form 540NR	6,969	40



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

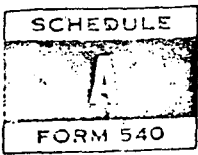
SHORT-TERM—ASSETS HELD NOT MORE THAN 6 MONTHS

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(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)



CALIFORNIA

ITEMIZED DEDUCTIONS

Attach to Form 540

TAXABLE
19 71
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 the standard deduction. If you choose to itemize your deductions, complete the appropriate items below.

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

1. One half (but not more than \$150) of insurance premiums for medical care	1		
2. Medicine and drugs	2		
3. Enter 1% of adjusted gross income shown on Form 540	3		
4. Subtract line 3 from line 2. Enter difference (if less than zero, enter zero)	4		
5. Enter balance of insurance premiums for medical care not entered on line 1	5		
6. Other medical and dental expenses (attach itemized list)	6		
7. Total—(Add lines 4, 5 and 6)	7		
8. Enter 3% of adjusted gross income shown on Form 540	8		
9. Subtract line 8 from line 7. Enter difference (if less than zero, enter zero)	9		
10. Total—(Add lines 1 and 9)	10	150	00

Child Adoption Expense

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

Taxes

14. Real estate	14		
15. State and local gasoline	15		
16. General sales	16		
17. Auto license—Excess of registration and weight fees (see instructions)	17		
18. Personal property	18		
19. State disability insurance (SDI)—Employer private disability plans do not qualify	19		
20. Other (specify)	20		
21. Total taxes—(Add lines 14 through 20)	21	743	01

Contributions

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

Interest Expense

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

Miscellaneous Deductions

30. For child care, alimony, union dues, casualty losses, etc.—See instructions (itemize)	30		
31. Total miscellaneous deductions	31	500	00
32. Total deductions—(Add lines 10, 13, 21, 25, 29 and 31). Enter total here and on Form 540, page 2, in space provided	32	4,010	90



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 56.

Name as shown on Form 540 or 540NR

Samuel and Phyllis Ruby

Social Security Number

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

B. Business name Snack Bar C. Federal employer identification number _____

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

E. Indicate method of accounting: cash; accrual; other (describe) _____

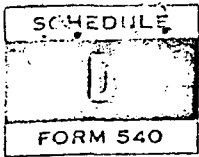
F. Was there any substantial change in the manner of determining quantities, costs or valuations between the opening and closing inventories? Yes No. If "yes," attach explanation.

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

1. Gross receipts or gross sales \$	Less: Returns and allowances \$	\$
2. Inventory at beginning of year (if different than last year's closing inventory attach explanation)		SCHEDULE ATTACHED
3. Merchandise purchased \$, less cost of any items withdrawn from business for personal use \$		
4. Cost of labor (do not include salary paid to yourself)		
5. Material and supplies		
6. Other costs (explain in Schedule C-1)		
7. Total of lines 2 through 6		
8. Inventory at end of this year		
9. Cost of goods sold and/or operations (subtract line 8 from line 7)		
10. Gross profit (subtract line 9 from line 1)		
OTHER BUSINESS DEDUCTIONS		
11. Depreciation (explain in Schedule C-2)		
12. Taxes on business and business property (explain in Schedule C-1)		
13. Rent on business property		
14. Repairs (explain in Schedule C-1)		
15. Salaries and wages not included on line 4 (exclude any paid to yourself)		
16. Insurance		
17. Legal and professional fees		
18. Commissions		
19. Amortization (attach statement)		
20. (a) Pension and profit-sharing plans (see instructions) (b) Employee benefit programs (see instructions)		
21. Interest on business indebtedness		
22. Bad debts arising from sales or services		
23. Depletion of mines, oil and gas wells, timber, etc. (attach schedule)		
24. Other business expenses (explain in Schedule C-1)		
25. Total of lines 11 through 24		
26. Net profit (or loss) (subtract line 25 from line 10). Enter here and on page 2, Form 540 or 540NR		\$ 7,350 33

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

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



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

SHORT-TERM—ASSETS HELD NOT MORE THAN 6 MONTHS

Table with 6 columns: a. Kind of property and description, b. Date acquired, c. Date sold, d. Gross sales price, e. Cost or other basis, f. Gain or loss. Includes entry 1: SCHEDULE ATTACHED (1,248.00) and summary rows 2-5.

LONG-TERM—ASSETS HELD MORE THAN 6 MONTHS

Table with 6 columns: a. Kind of property and description, b. Date acquired, c. Date sold, d. Gross sales price, e. Cost or other basis, f. Gain or loss. Includes entry 6 and summary rows 7-14.

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

RESIDENT
540



**INDIVIDUAL
CALIFORNIA
INCOME TAX**

TAXABLE YEAR
1973

for the year January 1-December 31, 1973, or other taxable year beginning _____, 1973, ending _____, 19__

base	FIRST NAME(S) AND INITIAL(S) SAMUEL & PHYLLIS	LAST NAME RUBY	Your Social Security Number [REDACTED]
po	PRESENT HOME ADDRESS (Number and street, including apartment number, or rural route) 16250 BIRCHER ST		Spouse's Social Security Number [REDACTED]
int	CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE GRANADA HILLS CALIF		OCCU-PATION Yours: S/E Spouse's: HIW.

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 } 6 50 7. Dependents - Do not list person who qualifies you as head of household. Name (include last name and/or address if different from yours) Relationship THOMAS - FRED ELISA Total Number ▶ 3 X \$8 7 24 8. Blind (refer to instructions) Number of blind exemptions ▶ X \$8 8 9. Total exemption credits (add lines 6, 7 and 8) Enter here and on line 20 below 9 74	
--	--	--	--

Income 10. Wages, salaries, tips and other employee compensation (Attach copy 2 of Form(s) W-2 to front, if unavailable, attach explanation) 11. Dividends—before federal exclusion. Capital gain dividends must be included at 100% 12. Interest. (See instructions for taxability of federal, state and municipal bonds) 13. Income other than wages, dividends and interest (from line 50) 14. Total (add lines 10, 11, 12 and 13) 15. Adjustments to income (from line 56) 16. Adjusted gross income (subtract line 15 from line 14)	10	
	11	92
	12	345
	13	16196
	14	16633
	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	5162
17. Deductions: Itemized (from line 63) OR Standard (\$1,000 if line 1 or 3 checked—\$2,000 if line 2, 4 or 5 checked)	18	11471

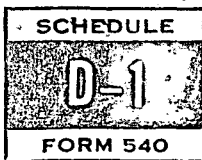
19. Tax—If an averaging method is used, check appropriate box <input type="checkbox"/> Schedule G, or <input type="checkbox"/> Schedule G-1 20. Total exemption credits (from line 9, above) 21. Tax liability (subtract line 20 from line 19—if line 20 is greater than line 19, enter zero) 22. Other credits (from line 66) 23. Net tax (subtract line 22 from line 21—if line 22 is greater than line 21, enter zero) 24. Special tax credit—from line 75 (see Instructions, page 2, for allowable credit) 25. Net Tax liability (subtract line 24 from line 23—if line 24 is greater than line 23, enter zero) 26. Tax on preference income (see instructions—attach Schedule P(540)) 27. Total tax liability (add lines 25 and 26)	19	249
	20	74
	21	175
	23	125
	24	53
	25	122
	27	122

28. Renter's credit—if you lived in rented property on March 1, 1973, complete Part I on page 2 29. Total California income tax withheld (attach Form(s) W-2 or W-2P to face of return) 30. 1973 California estimated tax payments (include amount allowable as a credit from 1972 return) 31. Excess California SDI tax withheld (attach Form DE 1964 to face of return) 32. Total prepayment credits (add lines 28 through 31)	28	
	29	
	30	
	31	
	32	-0-

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 34. If line 32 is larger than line 27, enter amount OVERPAID 34 Mail return to: Franchise Tax Board, P.O. Box 13-540, Sacramento, CA 95813 35. Amount of line 34 to be REFUNDED. (allow at least six weeks for your refund) 35 36. Amount of line 34 to be credited on your 1974 estimated tax 36	33	122
		Do not write in these spaces
		P
		E
		M

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 _____



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 ~~XXXXXXXXXX~~

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

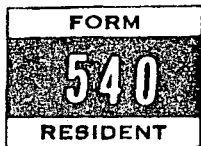
Lines 9 and 10 should be omitted if there are no dispositions of farm property or farm land; or, if this form is filed by a partnership.

1. Description of Sections 18211, 18212-18, 18219, and 18220 property.	Date acquired (mo., day, yr.)	Date sold (mo., day, yr.)
(A) <u>SNACK BAR</u>	<u>7/70</u>	<u>8/13/73</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	<u>28000-</u>			
3. Cost or other basis and expense of sale	<u>28138-</u>			
4. Depreciation allowed (or allowable)	<u>12386-</u>			
5. Adjusted basis, line 3 less line 4	<u>15752-</u>			
6. Total gain, subtract line 5 from line 2	<u>12248.</u>			
7. If Section 18211 property:				
(a) Depreciation allowed (or allowable) after applicable date. (See Instruction D-3)	<u>12386.</u>			
(b) Line 6 or line 7(a), whichever is smaller	<u>12248.</u>			
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>12248.</u>			
12. Enter amounts from lines 7(b), 8(h), 9(d) and 10(f)	<u>12248</u>			
13. Subtract line 12 from line 11, enter here and in appropriate Section in Part II (see Instruction D-2)	<u>-0-</u>			
14. Total of Property Columns (A) through (D), line 12. Enter here and on line 24, Part III				<u>12248-</u>



CALIFORNIA

INDIVIDUAL INCOME TAX RETURN



For Calendar Year 1970 or Fiscal Year Begun

1970 and Ended

1971

FIRST NAME(S) AND INITIAL(S) Please Type or Print SAMUEL AND PHYLLIS		LAST NAME RUBY		Your social security number [REDACTED]	S
PRESENT HOME ADDRESS (Number and street, or rural route) 16250 Bircher			COUNTY Los Angeles	Spouse's social security number [REDACTED]	C
CITY, TOWN OR POST OFFICE Granada Hills		STATE California	ZIP CODE 91344	Your occupation Self-Employed	B
NAME AND ADDRESS OF EMPLOYER AT TIME OF FILING Self-Employed				Spouse's occupation Housewife	P
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.	A

Filing Status (check one)	1. <input type="checkbox"/> Single	3. <input type="checkbox"/> Married, filing separate return—spouse's name: _____
	2. <input checked="" type="checkbox"/> Married, filing joint return	4. <input type="checkbox"/> Unmarried "head of household"—Complete Part I, page 2

ATTACH REMITTANCE HERE

Income 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	12. Tax from (check one): Tax Table <input type="checkbox"/> , Tax Computation (page 2, Part IV) <input checked="" type="checkbox"/> , or Schedule G (540) <input type="checkbox"/>	12	•	51 00
	13. Exemption credits (from page 2, line 43)	13	•	82 00
	14. Tax liability (subtract line 13 from line 12)	14	•	None
	15. Total other credits (from page 2, line 49)	15	•	
	16. Net tax liability (subtract line 15 from line 14—if \$1.00 or less, enter "zero")	16	▶	None
	17. 1970 California estimated tax payment or credit from 1969 (if any). If none, enter "zero"	17	▶	None
Balance Due or Refund	18. Balance due—if any (subtract line 17 from line 16) PAY IN FULL WITH RETURN	18	•	None
	19. Overpayment—if any (subtract line 16 from line 17) OVERPAYMENT	19	•	
	20. Portion of line 19 you wish to apply on 1971 estimated tax	20	▶	
	21. Refund—if any (subtract line 20 from line 19) REFUND	21	▶	

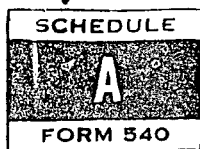
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has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

Do not write in these spaces

T
P
I
T

Sign here ▶ Your signature—if filing jointly, BOTH must sign _____ Date _____
 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.**



CALIFORNIA

ITEMIZED DEDUCTIONS

Attach to Form 540

TAXABLE
19 70
YEAR

Name as shown on Form 540 **Samuel and Phyllis Ruby** Social Security Number [redacted]

Itemized vs. Standard Deduction--You have a choice between two deduction methods. You can either itemize your deductions or take a standard deduction as explained in the 540 Instructions. On separate returns of a husband and wife, if one spouse itemizes deductions, the other may not use the Tax Table or claim the standard deduction. If you choose to itemize your deductions, complete the appropriate items below.

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

1. One half (but not more than \$150) of insurance premiums for medical care	1		
2. Medicine and drugs	2		
3. Enter 1% of adjusted gross income shown on Form 540	3		
4. Subtract line 3 from line 2 (if less than zero, enter zero)	4		
5. Other medical and dental expenses. Include balance of insurance premiums for medical care not deducted on line 1 (attach schedule)	5		
6. Total--(Add lines 4 and 5)	6		
7. Enter 3% of adjusted gross income shown on Form 540	7		
8. Subtract line 7 from line 6 (if less than zero, enter zero)	8		
9. Total--(Add lines 1 and 8)	9	150	00

Child Adoption Expense

10. Total expenses paid or incurred--Attach itemized list	10		
11. Enter 3% of adjusted gross income shown on Form 540	11		
12. Subtract line 11 from line 10--See instructions for maximum limitations	12		

Taxes

13. Real estate	13		
14. State and local gasoline	14		
15. General sales	15		
16. Auto license--Excess of registration and weight fees (see instructions)	16		
17. Personal property	17		
18. State disability insurance (SDI)--Employer private disability plans do not qualify	18		
19. Other (specify)	19		
20. Total taxes--(Add lines 13 through 19)	20	63	26

Contributions

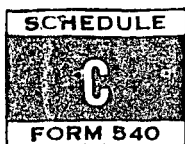
21. Cash--Including checks, money orders, etc. (itemize)	21		
22. Total cash contributions	22		
23. Other than cash (see instructions). Enter total here	23		
24. Total--Add lines 22 and 23--Maximum deduction may not exceed 20% of adjusted gross income	24	280	00

Interest Expense

25. Home mortgage	25		
26. Installment purchases	26		
27. Other (itemize)	27		
28. Total--(Add lines 25, 26 and 27)	28	1,552	18

Miscellaneous Deductions

29. For child care, alimony, union dues, casualty losses, etc.--See instructions (itemize)	29		
30. Total miscellaneous deductions	30	100	00
31. Total deductions--(Add lines 9, 12, 20, 24, 28 and 30). Enter total here and on Form 540, page 2, in space provided S/A.	31	2,745	14



CALIFORNIA

TAXABLE 1970 YEAR

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

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

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

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

Social Security Number

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

B. Business name Snack Bar

C. Federal employer identification number 95-2651578

D. Business location 5418 Van Nuys Boulevard (Number and street or rural route)

Van Nuys, California 91401 (City-post office) (State) (ZIP code)

E. Indicate method of accounting: [X] cash; [] accrual; [] other (describe)

F. Was there any substantial change in the manner of determining quantities, costs or valuations between the opening and closing inventories? [] Yes [X] No. If "yes," attach explanation.

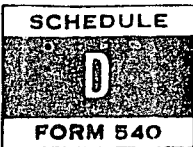
G. Were Forms 591, 592, 596 and 599, for the calendar year filed (if required)? [] Yes [X] No

Table with 27 rows for business deductions and a final row for net profit. Includes 'OTHER BUSINESS DEDUCTIONS' section. Net profit is \$9,284.97.

SCHEDULE ATTACHED

SCHEDULE C-1. EXPLANATION OF LINES 6, 12, 14, AND 25

Table with 6 columns: Line No., Explanation, Amount, Line No., Explanation, Amount. It is currently empty.



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.						(15,274.00)
SCHEDULE ATTACHED						
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						(1,000.00)
						Carryover Loss (14,274.00)

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) GEORGE MARCUS 1301 MIAMI GARDENS DR, N. MIAMI, FLA, 33160	[REDACTED]	7500
(b) EARL RUBY 4380 STONEY RIVER DR, BIRMINGHAM, MICH 48010	[REDACTED]	7500
(c)		
(d)		
(e)		
(f)		
(g)		
(h)		
(i)		
(j)		

(4) Amount taxable as ordinary income (schedule K, line 9, U.S. 1120-g)	(5) Distributive income from page 1, line 5, 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) \$ 32,036.39	\$ 32,380.38	\$ 32,380.38
(b) 32,036.38	32,380.38	32,380.38
(c)		
(d)		
(e)		
(f)		
(g)		
(h)		
(i)		
(j)		

Reference copy, JFK Collection: HSCA (RG 233)

SCHEDULE E-- SHAREHOLDERS SHARE OF INCOME AND CREDITS
 (If additional space is needed, attach schedule)

(1) Name and Address of Each Shareholder	(2) Social Security Number	(3) Number of Shares
(a) GEORGE MARCUS 1301 MIAMI GARDENS DR, N. MIAMI, FLA, 33162	31-3-32	7500
(b) EARL RUBY 4380 STONEY RIVER DR, Birmingham, ALA 35210	31-3-32	7500
(c)		
(d)		
(e)		
(f)		
(g)		
(h)		
(i)		
(j)		

(4) Amount taxable as ordinary income (schedule K, line 9, U.S. 1120-S)	(5) Distributive income from page 1, line 6, or page 2, schedule B, line 9	(6) Amount to be used by shareholder on MI-1040 (enter on page 2, schedule 1, line 29 or on page 2, schedule 2, line 37) difference between column 4 and column 5 (see instructions)
(a) \$ 32,036.39	\$ 32,380.38	\$ 32,380.38
(b) 32,036.38	32,380.38	32,380.38
(c)		
(d)		
(e)		
(f)		
(g)		
(h)		
(i)		
(j)		

Reference copy, JFK Collection: HSCA (RG 233)

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 11350 STONY RIVER DR. BIRM. MI	[REDACTED]	7,500	46,840.04
(b) ESTATE OF GEORGE MARCUS 60 W. WASHINGTON #1150 CHICAGO, ILL. 60602		7,500	46,840.05
(c)			
(d)			
(e)			
(f)			
(g)			
(h)			
(i)			
(j)			

(5) Distributive Income from page 1, line 5, or page 2, schedule B, line 6	(6) Amount to be used by shareholder on MI-1040 (enter on page 2, schedule 1, line 34 or on page 2, schedule 2, line 43) difference between column 4 and column 5 (See instructions)	(7) Enter here and on form MI-1040, page 1, line 22 each shareholder's proportionate share of personal property taxes paid on inventories or the credit for franchise fees paid. (See instructions)	(8) Enter here and on form MI-1040, each shareholder's proportionate share of Single business tax paid. (See instructions)
(a) 46,840.04			
(b) 46,840.05			
(c)			
(d)			
(e)			
(f)			
(g)			
(h)			
(i)			
(j)			

Reference copy, JFK Collection: HSCA (RG 233)

SCHEDULE F - SHAREHOLDERS SHARE OF INCOME AND CREDITS
 (If additional space is needed, attach schedule)

(1) Name and Address of Each Shareholder	(2) Social Security Number	(3) Number of Shares	(4) Amount taxable as ordinary income (schedule K, total of lines 4 and 8, U.S. 1120-S)
(a) EVEL RUBY 4380 STONEY RIVER BIRM, MI	[REDACTED]	500	19,730.16
(b) ESTATE OF GEORGE MARCOS 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: ESCA (RG 233)

CITY OF DETROIT INCOME TAX
INDIVIDUAL RETURN - **NONRESIDENT**

1976

or other taxable year beginning 1976, ending 1976

PLEASE PRINT OR TYPE

First Name and Initial Earl R. and Marge	Last Name Ruby	Your Social Security Number [REDACTED]
(If joint return of husband and wife, use first names and middle initials of both)		Your Occupation Sales
Home Address (Number and Street or Rural Route) 18135 Livernois		Spouse's Social Security Number
City, Town or Post Office Detroit,	State Michigan	Postal Zip Code 48221
		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 <input checked="" type="checkbox"/>	65 or over <input type="checkbox"/>	Blind <input type="checkbox"/>	Enter number of exemptions checked
SPOUSE	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

2. Enter first names of each of your DEPENDENT CHILDREN who lived with you: 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	Enter No.

4. Total exemptions from lines 1, 2 and 3; enter here and on line 15 below. 2

INCOME (If joint return, include all income of both husband and wife)

5. Enter GROSS income from employers for wages, salaries, commissions, tips, etc. - indicate (W) for wife

Employer's Name	Where employed (City and State)	Total wages reported on DW-2 or W-2	Detroit Income Tax Withheld	WAGES, ETC. EARNED IN DETROIT
COBO CLEANERS, INC.	DETROIT, MICH.	164,200.00	970.00	82,100.00
COBO-RUMER SALES, INC.	DETROIT, MICH.	16,500.00	110.00	8,250.00
6. TOTALS		180,700.00	1,080.00	90,350.00

7. Rental income (or loss) from tangible property in the City of Detroit - from page 2, Schedule B, line 4	631.72
8. Other income (or loss) from partnerships, etc. - from page 2, Schedule F, line 4	4,481.00
9. Gain (or loss) from sale or exchange of tangible property in the City of Detroit - from page 3, Schedule E, line 10	
10. Net profit (or loss) from business - from page 3, Schedule C, line 8	
11. Income (or loss) - TRUSTS AND ESTATES ONLY - from page 4, Schedule G, line 7 (see instructions for exemption to enter on line 15)	
12. Total (add lines 6 through 11 of last column)	95,462.72
13. Less: Deductions from page 2, Schedule M, line 5 (if none, enter zero)	
14. Total (line 12 less line 13)	95,462.72
15. Less Amount for Exemptions: Enter number of exemptions from line 4 above <u>2</u> and multiply by \$600.	1,200.00
16. TOTAL INCOME SUBJECT TO TAX	94,262.72
17. CITY OF DETROIT TAX: Multiply line 16 by .005 (1/2%)	471.31

PAYMENTS AND CREDITS

18. a. Tax withheld by employer - from line 6 above - ATTACH Forms DW-2 or W-2	1,080.00
b. Payments and credits on 1976 Declaration of Estimated Detroit Income Tax	
c. Other Credits - explain in attached statement (See Instructions)	
19. TOTAL - Add Lines 18a, b, and c	1,080.00

TAX DUE OR REFUND

20. If your payments (line 19) are larger than your tax (line 17), enter amount of OVERPAYMENT	608.69
21. Check box if you wish overpayment on line 20 to be: (A) <input type="checkbox"/> Credited on 1977 Estimated Tax or (B) <input checked="" type="checkbox"/> Refunded.	
22. If your tax (line 17) is larger than your payments (line 19) enter amount of BALANCE DUE Pay in full with this return.	

Make check payable to: "TREASURER, CITY OF DETROIT." A balance due of less than one dollar (\$1.00) need not be paid.

SIGN HERE

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

C-8000K

Schedule of Partners or Shareholders— Partnership, Subchapter S Corp., Professional Corp.

1976

See instructions on reverse side

1 Name: Cobo-Rumar Sales, Inc.	2 Account Number: 38-1812707
-----------------------------------	---------------------------------

SUMMARY

3 Total Number of Partners or Shareholders.....	3	1
4 Total Number of Qualified Partners or Shareholders from Part II—enter here and on C-8000, line 60a....	4	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.	██████████	100%	18,000 00	100%	00	00
			%	00	%	00	00
			%	00	%	00	00
			%	00	%	00	00
			%	00	%	00	00
			%	00	%	00	00
			%	00	%	00	00
			%	00	%	00	00
			%	00	%	00	00
			%	00	%	00	00
			%	00	%	00	00
			%	00	%	00	00
			%	00	%	00	00
			%	00	%	00	00
			%	00	%	00	00

NON-QUALIFIED PARTNERS OR SHAREHOLDERS. If more space is needed submit separate schedule and enter totals on line 7.

				00	%	00	00
				00	%	00	00
				00	%	00	00
				00	%	00	00
				00	%	00	00
				00	%	00	00
				00	%	00	00
				00	%	00	00
				00	%	00	00
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				00	%	00	00
				00	%	00	00
				00	%	00	00
				00	%	00	00
				00	%	00	00
				00	%	00	00
				00	%	00	00

Reference copy, JFK Collection: HSCA (RG 233)

Calendar Year OR FISCAL YEAR 19 76
 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 007 County 82 City 1 K C File Date 76 12

If this return is for an Estate, give Probate.

POSTED:

AUDITED:

File No. County Date of Death

LINE NO. **Computation of Tax Due**

AMOUNT	LINE NO.	TAX
	1.	
	2.	
	3.	
	4.	
	5.	
	6.	
	7.	
	8.	
	9.	2,376.23
	10.	
	11.	
	12.	
	13.	2,376.23
	14.	350.00
	15.	2,026.23
	16.	
	17.	
	18.	
	19.	
	20.	
	21.	2,026.23
	22.	
	23.	2,026.23
	24.	
	25.	2,026.23

1. Accounts and Notes Receivable (non-income producing only)
2. Less Accounts and Notes Payable
3. Balance Taxable @ 1/10th of 1%
4. Accounts and Notes Receivable (income producing only)
5. Less Accounts and Notes Payable (use only that portion, if any, not used in Line 2)
6. Balance Taxable
7. Income applicable to balance
8. Tax @ 3 1/2% of Income (Line 7) or 1/10th of 1% of Balance (Line 6), whichever is greater.
9. Stocks and Bonds - - - - - Schedule A, Column 9.
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 @ 20c 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 _____ % S _____ ; Interest _____ % _____ Months, S _____
25. TOTAL AMOUNT DUE WITH THIS RETURN (Due on or before April 30) _____
 Or Four Months after End of Authorized Fiscal Year

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.

Signature

Prepared By:

GORDON L. HOLLANDER, P.C.
 CERTIFIED PUBLIC ACCOUNTANT

Signature

Reference copy, JFK Collection: ESCA (RG 233)

1075 TRF 1040

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			Your occupation Sales
City, town or post office, and State Detroit, Michigan		ZIP code 48221	Spouse's social security no.
Residency Status during tax year: <input checked="" type="checkbox"/> Resident <input type="checkbox"/> Non-resident <input type="checkbox"/> Part-year resident, from _____ to _____			Spouse's occupation
Filing Status: A <input type="checkbox"/> Single B <input checked="" type="checkbox"/> Married, filing jointly C <input type="checkbox"/> Married, filing separately (see instructions, page 2)		1. Exemptions: (a) Enter here the number of exemptions claimed on your federal income tax return <u>4</u> (b) Special exemption for paraplegics & quadriplegics. [See instructions] (c) TOTAL EXEMPTIONS, add lines 1(a) and 1(b) <u>4</u>	
Name of Spouse _____ (Give spouse's Soc. Sec. No. in the space provided)			

2. STATE Do you wish to designate \$2.00 of your taxes for this fund? YES NO

CAMPAIGN FUND 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) _____

5. Total, add lines 3 and 4. 178,036.18

6. Subtractions from adjusted gross income, (from page 2, line 44) _____

7. Subtract line 6 from line 5. 178,036.18

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	11	<u>100.89</u>	11a. <u>2009</u>
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			<u>2009</u>
15. Income tax, subtract line 14 from line 10 (if line 14 is greater than line 10, enter 'NONE')			<u>7,497.89</u>
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)	<u>2,157.50</u>
24. Michigan estimated tax payments	<u>4,000.00</u>
25. 1974 overpayment credited to 1975	
26. Add lines 16, 22, 23, 24, and 25, or lines 21, 22, 23, 24, and 25	<u>6,157.50</u>
27. If line 26 is less than line 15, enter BALANCE OF TAX DUE HERE	<u>1,340.39</u>
28. If line 26 is greater than line 15, enter AMOUNT OVERPAID	
29. Amount of line 28 to be REFUNDED TO YOU	
30. Amount of line 28 to be credited to 1976 estimated tax	

NOTE: If all of overpayment (line 28) is to be refunded (line 29), make no entry on line 30.

This return is due April 15, 1976 or on the 15th day of the fourth month after the close of your tax year.

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

Sign _____ Date _____

Signature of preparer other than taxpayer: **GORDON L. HOLLANDER, P.C.** Date _____

CERTIFIED PUBLIC ACCOUNTANT

Reference copy, JFK Collection: HSCA (RG 233)

- 1. Exemptions (number of allowable exemptions times \$1,500.00)
- 2. Subtract line 2 from line 1. (This is your estimated taxable income)
- 3. Estimated tax (line 3 times .046 or 4.6%)
- 4. 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
- 5. 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:

<input type="checkbox"/> April 15, 1976, enter 1/4 of line 3;	<input type="checkbox"/> September 15, 1976, enter 1/2 of line 3
<input type="checkbox"/> June 15, 1976, enter 1/3 of line 3;	<input type="checkbox"/> 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.
 Signatures)..... 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:

<input checked="" type="checkbox"/> April 15, 1976, enter 1/4 of line 3;	<input type="checkbox"/> September 15, 1976, enter 1/2 of line 3
<input type="checkbox"/> June 15, 1976, enter 1/3 of line 3;	<input type="checkbox"/> Jan. 15, 1977, enter amount on line 3
- 5. If you had an overpayment on your 1975 income tax return which you elected to have applied as a credit against your 1976 estimated tax, enter the amount here.
- 6. To apply entire overpayment credit to this installment and any excess to the next, enter here the amount on line 5. To spread credit evenly to each installment, divide it by number of installments and enter results here
- 7. Amount to be paid with this declaration at time of filing (line 4 less line 6) 1,400.00
- 8. Note: The payment of the estimated tax (line 3 less any 1975 overpayment credit) with this return eliminates the filing of quarterly estimates. Enter lump sum payment here

I have examined this declaration and to the best of my knowledge it is correct.
 Date..... 19.....

CITY OF DETROIT INCOME TAX
INDIVIDUAL RETURN — NONRESIDENT

1975

or other taxable year beginning....., 1975, ending....., 19.....

PLEASE
PRINT
OR
TYPE

First Name and Initial: Earl R. and Marge
Last Name: Ruby
(If joint return of husband and wife, use first names and middle initials of both)
Home Address (Number and Street or Rural Route): 18135 Livernois
City, Town or Post Office: Detroit, Michigan
State: Michigan
Postal Zip Code: 48221

Your Social Security Number: [REDACTED]
Your Occupation: Sales
Spouse's Social Security Number: [REDACTED]
Spouse's Occupation: [REDACTED]

EXTENSION NUMBER

If you are an EMPLOYER enter your Federal EMPLOYER Identification No. here:

IP: [REDACTED] FP: [REDACTED] APP. OA: [REDACTED]

- 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: [REDACTED]
SPOUSE: Regular 65 or over Blind Enter number of exemptions checked: [REDACTED]

2. Enter first names of each of your DEPENDENT CHILDREN who lived with you: Denise, Joyce

3. OTHER DEPENDENTS	NAME Enter figure 1 in the last column to right for each name listed	Relationship	Months lived in your home during 1975	Enter No.

4. Total exemptions from lines 1, 2 and 3; enter here and on line 15 below. 4

INCOME (If joint return, include all income of both husband and wife)

5. Employer's Name	Where employed (City and State)	Total wages reported on DW-2 or W-2	Detroit Income Tax Withheld	WAGES, ETC. EARNED IN DETROIT
COBO CLEANERS, INC.	DET. MICH.	\$ 70,000.00	\$ 229.00	\$ 35,000.00
		16,500.00	110.00	8,250.00
6. TOTALS		86,500.00	339.00	43,250.00
7. Rental income (or loss) from tangible property in the City of Detroit — from page 2, Schedule B, line 4				396.13
8. Other income (or loss) from partnerships, etc. — from page 2, Schedule F, line 4				2,508.00
9. Gain (or loss) from sale or exchange of tangible property in the City of Detroit — from page 3, Schedule E, line 10				
10. Net profit (or loss) from business — from page 3, Schedule C, line 8				
11. Income (or loss) — TRUSTS AND ESTATES ONLY — from page 4, Schedule G, line 7 (see instructions for exemption to enter on line 15)				
12. Total (add lines 6 through 11 of last column)				46,154.13
13. Less: Deductions from page 2, Schedule M, line 5 (if none, enter zero)				
14. Total (line 12 less line 13)				46,154.13
15. Less Amount for Exemptions: Enter number of exemptions from line 4 above 4 and multiply by \$600				\$ 2,400.00
16. TOTAL INCOME SUBJECT TO TAX				43,754.13
17. CITY OF DETROIT TAX: Multiply line 16 by .005 (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) <input type="checkbox"/> Credited on 1976 Estimated Tax or (B) <input checked="" type="checkbox"/> Refunded.	
22. If your tax (line 17) is larger than your payments (line 19) enter amount of 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

SIGN HERE (Taxpayer's signature and date)

(Signature of preparer other than taxpayer) (Date)

GORDON L. HOLLANDER, P.C.

DEPARTMENT OF TREASURY
Revenue Division
INTANGIBLES TAX RETURN

THIS NUMBER WHEN SUBMITTING PAYMENT, OR IN CORRESPONDENCE

Calendar Year 19 75
OR FISCAL YEAR _____
Beginning 19
Ending 19

Individual
Partnership
Michigan Corporation Check
Foreign Corporation One
Fiduciary

RUBY EARL & MARGIE
18135 LIVERNOIS AVE
DETROIT MI 48221

698855

POSTED _____ FILED _____
IF THIS RETURN IS FOR ESTATE GIVE PROBABLY

MONTH	DAY	YEAR	ACCOUNT NO.	TYPE	COUNTY	CITY	K	C	FILE DATE	County	File No.	Date of Death
11	30	75	698855	007	82		1		75 12			

Line No.	Computation of Tax Due	AMOUNT	Line No.	TA
1.	Accounts and Notes Receivable (non-income producing only)		1.	
2.	Less Accounts and Notes Payable		2.	
3.	Balance Taxable @ 1/10th of 1%		3.	
4.	Accounts and Notes Receivable (income producing only)		4.	
5.	Less Accounts and Notes Payable (use only that portion, if any, not used in Line 2)		5.	
6.	Balance Taxable		6.	
7.	Income applicable to balance		7.	
8.	Tax @ 3 1/2% of Income (Line 7) or 1/10 of 1% of Balance (Line 6), whichever is greater		8.	
9.	Stocks and Bonds - - - - - Schedule A, Column 9.		9.	2952 87
10.	Mortgages and Land Contracts - - - - - Schedule B, Column 8.		10.	
11.	Annuities - - - - - Schedule C, Column 9.		11.	
12.	Beneficiary Return (attach copy hereto)		12.	
13.	TOTAL		13.	2952 87
14.	Less Statutory deduction (\$175.00 or \$350.00 by husbands and wives filing joint return)		14.	350 00
15.	BALANCE DUE		15.	2602 87
16.	Cash on Hand or in Transit as of retroactive date (include cash in safety deposit boxes)		16.	
17.	Bank Deposits in Banks Located Outside of Michigan		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 Art No. 301 P. A. of 1939, as Amended, that this return, including any accompanying schedules and statements (has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

GORDON L. HOLLANDER, P.C.
CERTIFIED PUBLIC ACCOUNTANT

Return Prepared by _____

Signed _____
Signed _____

ESCA (RG 233) Reference copy, JFK Collection:

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	XXXXXXXXXX	7,500	46,840.04
(b) ESTATE OF GEORGE MARCUS 65 W. WASHINGTON #1150 CHICAGO, ILL. 60602		7,500	46,840.05
(c)			
(d)			
(e)			
(f)			
(g)			
(h)			
(i)			
(j)			

(5) Distributive Income from page 1, line 5, or page 2, schedule B, line 6.	(6) Amount to be used by shareholder on MI-1040 (enter on page 2, schedule 1, line 34 or on page 2, schedule 2, line 43) difference between column 4 and column 5 (See instructions)	(7) Enter here and on form MI-1040, page 1, line 22 each shareholder's proportionate share of personal property taxes paid on inventories or the credit for franchise fees paid. (See instructions)	(8) Enter here and on form MI-1040, each shareholder's proportionate share of Single business tax paid. (See instructions)
(a) 46,840.04			
(b) 46,840.05			
(c)			
(d)			
(e)			
(f)			
(g)			
(h)			
(i)			
(j)			

Reference copy, JFK Collection: HSCA (RG 233)

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		Your occupation Sales	
City, town or post office, and State Detroit, Michigan		ZIP code 48221	Spouse's social security no. _____
Residency Status during tax year: <input checked="" type="checkbox"/> Resident <input type="checkbox"/> Non-resident <input type="checkbox"/> Part-year resident, from _____ to _____		Spouse's occupation _____	
Filing Status: A <input type="checkbox"/> Single B <input checked="" type="checkbox"/> Married, filing jointly C <input type="checkbox"/> Married, filing separately (see instructions, page 2)		1. Exemptions: (a) Enter here the number of exemptions claimed on your federal income tax return. <u>4</u> (b) Special exemption for paraplegics & quadriplegics. [See Instructions] _____ (c) TOTAL EXEMPTIONS, add lines 1(a) and 1(b). <u>4</u>	
Name of Spouse _____ (Give spouse's Soc. Sec. No. in the space provided)			

2. STATE CAMPAIGN FUND Do you wish to designate \$2.00 of your taxes for this fund? YES NO
If joint return, does your spouse wish to designate \$2.00? YES NO

NOTE: If you check the 'YES' boxes it will not increase your tax or reduce your refund.

3. Adjusted gross income as defined in the Internal Revenue Code and which should be reported on Federal Form 1040, line 15, or 1040 A, line 12. 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	11b		100.89	11a. 20.09
12. Contributions to Michigan colleges & universities (attach receipts)	12			12a.
13. Income tax paid to another state (attach copy of return)	13			13a.
14. Total credits (add lines 11a, 12a, and 13a), enter total here	14			20.09
15. Income tax, subtract line 14 from line 10 (if line 14 is greater than line 10, enter 'NONE')	15			7,497.89
16. Credits from any MI-1040 CR form. (see page 9 of instructions)	16			

Do not complete lines 17 thru 21 if you have claimed a credit on line 16.

17. Household income from line 56	17	
18. Enter 1975 homestead property tax or amount from line 59	18	
19. Tax not eligible for credit, enter 3.5% (.035) of line 17	19	
20. Subtract line 19 from line 18, if line 19 is greater, enter 'NONE'	20	
21. Property tax credit, 60% (.60) of line 20, (\$500.00 maximum)	21	
22. Personal property tax paid on inventory. 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.

Sign Here: Your signature _____ Date _____
Signature of preparer other than taxpayer: **GORDON L. HOLLANDER, P.C.** Date _____
CERTIFIED PUBLIC ACCOUNTANT
19675 WEST TEN MILE ROAD

Reference copy, JFK Collection: HSCA (RG 233)

CITY OF DETROIT INCOME TAX
INDIVIDUAL RETURN - NONRESIDENT

1975

or other taxable year beginning 1975, ending 19

PLEASE
PRINT
OR
TYPE

First Name and Initial: Earl R. and Marge
Last Name: Ruby
Home Address: 18135 Livernois
City, Town or Post Office: Detroit, Michigan
State: Michigan
Postal Zip Code: 48221

Your Social Security Number: [REDACTED]
Your Occupation: Sales
Spouse's Social Security Number: [REDACTED]
Spouse's Occupation: [REDACTED]

EXTENSION NUMBER: [REDACTED]
If you are an EMPLOYEE enter your Federal EMPLOYER Identification No. here: [REDACTED]
IP: [REDACTED] FP: [REDACTED] APP. OA: [REDACTED]

A. If married, is spouse filing a separate return? YES NO. If yes, enter spouse's first name: [REDACTED]
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: [REDACTED]

SCHEDULE A - EXEMPTIONS

1. YOURSELF: Regular 65 or over Blind
SPOUSE: Regular 65 or over Blind
Enter number of exemptions checked: 4

2. Enter first names of each of your DEPENDENT CHILDREN who lived with you: Denise, Joyce
3. OTHER DEPENDENTS table with columns: NAME, 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
Table with columns: Employer's Name, Where employed, Total wages reported on DW-2 or W-2, Detroit Income Tax Withheld, WAGES, ETC. EARNED IN DETROIT
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%)

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

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.

Attach Copy of Form DW-2 or W-2 Here
Attach Check or Money Order Here

Reference copy, JFK Collection, HSCA (RG 233)

SIGN
HERE

I declare that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.
SIGN HERE: [REDACTED] (Taxpayer's signature and date)
SIGN HERE: GORDON L. HOLLANDER, P.C. (Signature of preparer other than taxpayer) (Date)
SIGN HERE: [REDACTED] (Spouse's signature and date) (If joint return, BOTH HUSBAND AND WIFE MUST SIGN)
CERTIFIED PUBLIC ACCOUNTANT

- 2. Exemptions (number of allowable exemptions times \$1,500.00)
- 3. Subtract line 2 from line 1. (This is your estimated taxable income)
- 4. Estimated tax (line 3 times .046 or 4.6%)
- 5. LESS: Total estimated tax credit for Michigan City income taxes, personal property tax on inventories,
Michigan homestead property taxes and contributions to Michigan colleges and universities
- 6. Subtract line 5 from line 4. Enter here and on line 1 below



MICHIGAN DECLARATION OF ESTIMATED INCOME TAX FOR INDIVIDUALS- 1976

FORM MI-1040-ES

For calendar year 1976 or fiscal year ending _____, 19____ STATE OF MICHIGAN
Department of Treasury

Please print or type	First name and initial (if joint declaration, use names and initials of both)	Last name	Your social security number
	Address (number and street)		Spouse's social security number
	City, State, and ZIP code		

- 1. Your estimate of 1976 income tax
- 2. Estimated income tax withheld and to be withheld during entire year of 1976
- 3. ESTIMATED TAX (line 1 less line 2). (If less than \$100, no declaration is required)
- 4. COMPUTATION OF INSTALLMENT. Check proper box below and enter amount indicated.
If this declaration is due to be filed on: April 15, 1976, enter 1/4 of line 3; September 15, 1976, enter 1/2 of line 3 }
 June 15, 1976, enter 1/3 of line 3; Jan. 15, 1977, enter amount on line 3 }
- 5. If you had an overpayment on your 1975 income tax return which you elected to have applied as a credit against your 1976 estimated tax, enter the amount here
- 6. To apply entire overpayment credit to this installment and any excess to the next, enter here the amount on line 5. To spread credit evenly to each installment, divide it by number of installments and enter results here
- 7. Amount to be paid with this declaration at time of filing (line 4 less line 6)
- 8. Note: The payment of the estimated tax (line 3 less any 1975 overpayment credit) with this return eliminates the filing of quarterly estimates. Enter lump sum payment here

I have examined this declaration and to the best of my knowledge it is correct.
 Signature(s)..... Date..... 19.....
 If joint estimate, both husband and wife must sign



MICHIGAN DECLARATION OF ESTIMATED INCOME TAX FOR INDIVIDUALS- 1976

FORM MI-1040-ES

For calendar year 1976 or fiscal year ending _____, 19____ STATE OF MICHIGAN
Department of Treasury

Please print or type	First name and initial (if joint declaration, use names and initials of both)	Last name	Your social security number
	Address (number and street)		Spouse's social security number
	City, State, and ZIP code		

- 1. Your estimate of 1976 income tax 5,600.00
- 2. Estimated income tax withheld and to be withheld during entire year of 1976
- 3. ESTIMATED TAX (line 1 less line 2). (If less than \$100, no declaration is required) 5,600.00
- 4. COMPUTATION OF INSTALLMENT. Check proper box below and enter amount indicated.
If this declaration is due to be filed on: April 15, 1976, enter 1/4 of line 3; September 15, 1976, enter 1/2 of line 3 }
 June 15, 1976, enter 1/3 of line 3; Jan. 15, 1977, enter amount on line 3 } 1,400.00
- 5. If you had an overpayment on your 1975 income tax return which you elected to have applied as a credit against your 1976 estimated tax, enter the amount here
- 6. To apply entire overpayment credit to this installment and any excess to the next, enter here the amount on line 5. To spread credit evenly to each installment, divide it by number of installments and enter results here
- 7. Amount to be paid with this declaration at time of filing (line 4 less line 6) 1,400.00
- 8. Note: The payment of the estimated tax (line 3 less any 1975 overpayment credit) with this return eliminates the filing of quarterly estimates. Enter lump sum payment here

I have examined this declaration and to the best of my knowledge it is correct.
 Signature(s)..... Date..... 19.....
 If joint estimate, both husband and wife must sign

REVENUE DEPARTMENT OF TREASURY
 Revenue Division
 INTANGIBLES TAX RETURN

THIS NUMBER WHEN SUBMITTING PAYMENT, OR IN CORRESPONDENCE

Calendar Year 19
 OR FISCAL YEAR
 Beginning 19
 Ending 19

Individual
 Partnership
 Michigan Corporation
 Foreign Corporation
 Fiduciary

RUBY EARL & MARGIE
 18135 LIVERNOIS AVE
 DETROIT MI

48221

6 9 8 8 5 5

ESCA (RG 233)

POSTED FILED
 IF THIS RETURN IS FOR ESTATE GIVE PROBATE

MONTH 11 DAY 30 YEAR 75
 ACCOUNT NO. 698855 TYPE 007 COUNTY 82 CITY 1 K C FILE DATE 75 12 Date of Death

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		295
14. Less Statutory deduction (\$175.00 or \$350.00 by husbands and wives filing joint return)		350.00
15. BALANCE DUE		2602.87
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)		2602.87
22. Less Advance Payment of Tax		
23. TOTAL TAX DUE		2602.87
24. Penalties & Interest; Penalty % \$; Interest % Months \$		
25. TOTAL AMOUNT DUE		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.

Signed _____
 Social Security Number _____

Signed _____

Title _____

Return Prepared by: GORDON L. HOLLANDER, P.C.
 CERTIFIED PUBLIC ACCOUNTANT
 19675 WEST TEN MILE ROAD
 SUBURBAN FIELD, 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 RUBY 1130 STONY RIVER DR. BIRMINGHAM	[REDACTED]	7,500	46,840.04
(b) ESTATE OF GEORGE MARCUS 60 W. WASHINGTON #1150 CHICAGO, ILL. 60602		7,500	46,840.05
(c)			
(d)			
(e)			
(f)			
(g)			
(h)			
(i)			
(j)			

(5) Distributive Income from page 1, line 5, or page 2, schedule B, line 6	(6) Amount to be used by shareholder on MI-1040 (enter on page 2, schedule 1, line 34 or on page 2, schedule 2, line 43) difference between column 4 and column 5 (See instructions)	(7) Enter here and on form MI-1040, page 1, line 22 each shareholder's proportionate share of personal property taxes paid on inventories or the credit for franchise fees paid. (See instructions)	(8) Enter here and on form MI-1040, each shareholder's proportionate share of Single business tax paid. (See instructions)
(a) 46,840.04			
(b) 46,840.05			
(c)			
(d)			
(e)			
(f)			
(g)			
(h)			
(i)			
(j)			

Reference copy, JFK Collection: ESCA (RG 233)

SCHEDULE F - SHAREHOLDERS SHARE OF INCOME AND CREDITS
 (If additional space is needed, attach schedule)

(1) Name and Address of Each Shareholder	(2) Social Security Number	(3) Number of Shares	(4) Amount taxable as ordinary income (schedule K, total of lines 4 and 8, U.S. 1120-S)
(a) EARL RUBY 4380 STONEY RIVER BIRM. MI	[REDACTED]	500	19,730.16
(b) ESTATE OF GEORGE MARCUS 69 W. WASHINGTON ST CHICAGO ILL. 60602		500	19,730.15
(c)			
(d)			
(e)			
(f)			
(g)			
(h)			
(i)			
(j)			

(5) Distributive Income from page 1, line 5, or page 2, schedule B, line 6	(6) Amount to be used by shareholder on MI-1040 (enter on page 2, schedule 1, line 34 or on page 2, schedule 2, line 43) difference between column 4 and column 5 (See instructions)	(7) Enter here and on form MI-1040, page 1, line 22 each shareholder's proportionate share of personal property taxes paid on inventories or the credit for franchise fees paid. (See instructions)	(8) Enter here and on form MI-1040, each shareholder's proportionate share of Single business tax paid. (See instructions)
(a) 19,730.16		46.61	
(b) 19,730.15		46.61	
(c)			
(d)			
(e)			
(f)			
(g)			
(h)			
(i)			
(j)			

Reference copy, JFX 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
-----------------------------------	---------------------------------

PART I	SUMMARY
--------	----------------

3 Total Number of Partners or Shareholders.....	3	1
4 Total Number of Qualified Partners or Shareholders from Part II—enter here and on C-8000, line 60a....	4	

PART II	QUALIFIED PARTNERS OR SHAREHOLDERS
---------	---

A	NAME AND ADDRESS	B SOCIAL SECURITY NO.	C % Time	D SHAREHOLDER'S SALARY	E % Own.	PARTNER'S or SHAREHOLDER'S	
						F Share of Bus. Inc.	G Share of SBT Paid
	Earl Ruby	325-001-2186	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
			%	00	%	00	00
			%	00	%	00	00
			%	00	%	00	00
			%	00	%	00	00
			%	00	%	00	00
			%	00	%	00	00

PART III	NON-QUALIFIED PARTNERS OR SHAREHOLDERS. If more space is needed submit separate schedule and enter totals on line 7.
----------	---

				00	%	00	00
				00	%	00	00
				00	%	00	00
				00	%	00	00
				00	%	00	00
				00	%	00	00
				00	%	00	00
				00	%	00	00
				00	%	00	00
				00	%	00	00
				00	%	00	00
				00	%	00	00
				00	%	00	00
				00	%	00	00
				00	%	00	00

TOTALS (Part II and Part III)				7	00	%	00	00
--------------------------------------	--	--	--	---	----	---	----	----

Reference copy, JFK Collection: HSCA (RG 233)

C-8000X

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.....	8	0
4 Total Number of Qualified Partners or Shareholders from Part II—enter here and on C-8000, line 60a....	4	

PART II QUALIFIED PARTNERS OR SHAREHOLDERS

A NAME AND ADDRESS	B SOCIAL SECURITY NO.	C % Time	D SHAREHOLDER'S SALARY	E % Own.	PARTNER'S or SHAREHOLDER'S F Share of Bus. Inc.	G Share of SBT Paid
Earl Ruby 4380 Stoney River; Birm.	XXXXXXXXXX	100%	144,600 00	100%	00	00
		%	00	%	00	00
		%	00	%	00	00
		%	00	%	00	00
		%	00	%	00	00
		%	00	%	00	00
		%	00	%	00	00
		%	00	%	00	00
		%	00	%	00	00
		%	00	%	00	00
		%	00	%	00	00
		%	00	%	00	00
		%	00	%	00	00
		%	00	%	00	00
		%	00	%	00	00

PART III NON-QUALIFIED PARTNERS OR SHAREHOLDERS. If more space is needed submit separate schedule and enter totals on line 7.

		%	00	%	00	00
		%	00	%	00	00
		%	00	%	00	00
		%	00	%	00	00
		%	00	%	00	00
		%	00	%	00	00
		%	00	%	00	00
		%	00	%	00	00
		%	00	%	00	00
		%	00	%	00	00
		%	00	%	00	00
		%	00	%	00	00
		%	00	%	00	00
		%	00	%	00	00
		%	00	%	00	00

7 TOTALS (Part II and Part III)	7	00	%	00	00
--	---	----	---	----	----

Reference copy, JFK Collection: HSCA (RG 233)

C-8000K

Schedule of Partners or Shareholders— Partnership, Subchapter S Corp., Professional Corp.

1976

See instructions on reverse side

1 Name: Cobo Cleaners, Inc.	2 Account Number: 38-1806433
---------------------------------------	--

PART I SUMMARY	
3 Total Number of Partners or Shareholders:	3
4 Total Number of Qualified Partners or Shareholders from Part II—enter here and on C-8000, line 60a:	4

PART II QUALIFIED PARTNERS OR SHAREHOLDERS						
A	B SOCIAL SECURITY NO.	C % Time	D SHAREHOLDER'S SALARY	E % Own.	PARTNER'S or SHAREHOLDER'S	
NAME AND ADDRESS					F Share of Bus. Inc.	G Share of SBT Paid
Earl Ruby 4380 Stoney River; Birm.	[REDACTED]	100%	144,600 00	100%	00	00
		%	00	%	00	00
		%	00	%	00	00
		%	00	%	00	00
		%	00	%	00	00
		%	00	%	00	00
		%	00	%	00	00
		%	00	%	00	00
		%	00	%	00	00
		%	00	%	00	00
		%	00	%	00	00
		%	00	%	00	00
		%	00	%	00	00
		%	00	%	00	00

PART III NON-QUALIFIED PARTNERS OR SHAREHOLDERS. If more space is needed submit separate schedule and enter totals on line 7.						
A	B	C	D	E		
NAME AND ADDRESS	SOCIAL SECURITY NO.	% Time	SHAREHOLDER'S SALARY	% Own.	Share of Bus. Inc.	Share of SBT Paid
			00	%	00	00
			00	%	00	00
			00	%	00	00
			00	%	00	00
			00	%	00	00
			00	%	00	00
			00	%	00	00
			00	%	00	00
			00	%	00	00
			00	%	00	00
			00	%	00	00
			00	%	00	00
			00	%	00	00
			00	%	00	00
TOTALS (Part II and Part III)			7	00	%	00 00

Reference copy, JFK Collection: HSCA (RG 233)

C-8000K

Schedule of Partners or Shareholders—
Partnership, Subchapter S Corp., Professional Corp.

1976

See instructions on reverse side

1 Name: Cobo Cleaners, Inc. 2 Account Number: 38-1806433

SUMMARY

3 Total Number of Partners or Shareholders: 1
4 Total Number of Qualified Partners or Shareholders from Part II—enter here and on C-8000, line 60a: 4

QUALIFIED PARTNERS OR SHAREHOLDERS

Table with columns: A NAME AND ADDRESS, B SOCIAL SECURITY NO., C % Time, D SHAREHOLDER'S SALARY, E % Own., F PARTNER'S or SHAREHOLDER'S Share of Bus. Inc., G Share of SBT Paid. Includes entry for Earl Ruby with salary 144,600.00.

NON-QUALIFIED PARTNERS OR SHAREHOLDERS. If more space is needed submit separate schedule and enter totals on line 7.

Table for non-qualified partners with columns A-G, showing zero entries for salary and shares.

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) 1035 LIVERNOIS	City, town or post office, and State DETROIT, MICHIGAN	Your occupation SALES
	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 from gross income. (See page 5 of the instructions) **126,633.07**

4. Additions (from page 2, line 36) **2,024.05**

5. Add lines 3 and 4 **130,708.02**

6. Subtractions (from page 2, line 44)

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 AMOUNT PAID CREDIT (See pages 8, 9, and 10 of the instructions)

11. Income tax paid to Michigan cities 192.59	11a. 27.44
12. Contributions to Michigan colleges and universities (attach receipts)	12a.
13. Income tax paid to another state (attach copy of return)	13a.
14. Total credits (add lines 11a, 12a, and 13a.) enter total here 27.44	14.
15. Subtract line 14 from line 10 (If line 14 is greater than line 10, enter NONE) 4,929.77	15.

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

17. Household Income from line 58

18. Enter 3.5% (.035) of Household Income shown on line 17

19. Difference between line 16 and line 18 (If line 18 is greater than line 16, enter NONE)

20. Enter 60% of line 19 (Maximum \$500.00)

21. Credit from MI-1040CR (attach form MI-1040CR)

22. Personal property tax paid on inventory

23. Inventory tax credit - 25% of line 22

PAYMENTS

24. Michigan tax withheld (attach State copy of W-2) 2,266.20	24.
25. Michigan estimated tax payments 695.00	25.
26. 1972 overpayment credited to 1973	26.
27. Add line 20 or 21 to lines 23, 24, 25, and 26 2,961.20	27.
28. If line 27 is less than line 15, enter BALANCE OF TAX DUE HERE 1,967.57 PAY IN FULL WITH RETURN	28.
29. If line 27 is greater than line 15, enter OVERPAYMENT HERE	29.
30. Amount of line 29 you wish to apply to your estimated tax payments	30.
31. Amount to be REFUNDED (subtract line 30 from line 29)	31.

This return is due April 15, 1974 or on the 15th day of the fourth month after the close of your tax year.

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

Sign Here Your signature Date Signature of preparer other than taxpayer Date

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

GORDON L. HOLLANDER, P.C.
CERTIFIED PUBLIC ACCOUNTANT, Michigan 48904

17350 TEN MILE ROAD SOUTHFIELD, MICHIGAN 48075 **PAGE 1 OF 2**

- 2. Exemptions (number of allowable exemptions times \$1,500.00)
- 3. Subtract line 2 from line 1. (This is your estimated taxable income)
- 4. Estimated tax (line 3 times .039 or 3.9%)
- 5. LESS: Total estimated tax credit for Michigan City income taxes, personal property tax on inventories,
Michigan homestead property taxes and contributions to Michigan colleges and universities
- 6. Subtract line 5 from line 4. Enter here and on line 1 below



MICHIGAN DECLARATION OF ESTIMATED INCOME TAX FOR INDIVIDUALS—1974
 For calendar year 1974 or fiscal year ending _____, 19____ STATE OF MICHIGAN
 Department of Treasury

FORM MI-1040-ES

	First name and initial (if joint declaration, use names and initials of both)	Last name	Your social security number
Please print or type	Address (number and street)		Spouse's social security number
	City, State, and ZIP code		

- 1. Your estimate of 1974 income tax
 - 2. Estimated income tax withheld and to be withheld during entire year of 1974
 - 3. ESTIMATED TAX (line 1 less line 2). (If less than \$100, no declaration is required)
 - 4. COMPUTATION OF INSTALLMENT. Check proper box below and enter amount indicated.
 If this declaration is due to be filed on:

<input type="checkbox"/> April 15, 1974, enter 1/4 of line 3;	<input type="checkbox"/> September 16, 1974, enter 1/2 of line 3
<input type="checkbox"/> June 17, 1974, enter 1/3 of line 3;	<input type="checkbox"/> Jan. 15, 1975, enter amount on line 3
 - 5. If you had an overpayment on your 1973 income tax return which you elected to have applied as a credit against your 1974 estimated tax, enter the amount here
 - 6. To apply entire overpayment credit to this installment and any excess to the next, enter here the amount on line 5. To spread credit evenly to each installment, divide it by number of installments and enter results here
 - 7. Amount to be paid with this declaration at time of filing (line 4 less line 6)
 - 8. Note: The payment of the estimated tax (line 3 less any 1973 overpayment credit) with this return eliminates the filing of quarterly estimates. Enter lump sum payment here
- I have examined this declaration and to the best of my knowledge it is correct.
 Signature(s)..... Date....., 19.....
 If joint estimate, both husband and wife must sign



MICHIGAN DECLARATION OF ESTIMATED INCOME TAX FOR INDIVIDUALS—1974
 For calendar year 1974 or fiscal year ending _____, 19____ STATE OF MICHIGAN
 Department of Treasury

FORM MI-1040-ES

	First name and initial (if joint declaration, use names and initials of both) EARL AND MARGE	Last name RUBY	Your social security number [REDACTED]
Please print or type	Address (number and street) 18135 LIVERNOIS		Spouse's social security number
	City, State, and ZIP code. DETROIT, MICHIGAN 48221		

- 1. Your estimate of 1974 income tax
 - 2. Estimated income tax withheld and to be withheld during entire year of 1974
 - 3. ESTIMATED TAX (line 1 less line 2). (If less than \$100, no declaration is required)
 - 4. COMPUTATION OF INSTALLMENT. Check proper box below and enter amount indicated.
 If this declaration is due to be filed on:

<input checked="" type="checkbox"/> April 15, 1974, enter 1/4 of line 3;	<input type="checkbox"/> September 16, 1974, enter 1/2 of line 3
<input type="checkbox"/> June 17, 1974, enter 1/3 of line 3;	<input type="checkbox"/> 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

or other taxable year beginning 1973, ending 1973

Name and Initial: RUBY EARL & MARGE
 Last Name: RUBY
 Your Social Security Number: 4 F704298
 Your Occupation: [REDACTED]
 Spouse's Social Security Number: [REDACTED]
 Spouse's Occupation: [REDACTED]
 Address: 18135 LIVERNOIS, DETROIT, MI 48221
 EXTENSION NUMBER: [REDACTED]
 If you are an EMPLOYEE, enter your Federal EMPLOYER Identification No. here: [REDACTED]
 APP. [REDACTED]
 OA. [REDACTED]

- A. If married, is spouse filing a separate return? YES NO. If yes, enter spouse's first name: _____
- B. Enter the name and address used on your return for 1972 (If the same as above write "Same". If different, indicate date moved.) If none filed, give reason. SAME

Auditor

SCHEDULE A - EXEMPTIONS

1. YOURSELF Regular 65 or over Blind Enter number of exemptions checked: 1

SPOUSE Regular 65 or over Blind Enter number of exemptions checked: 0

2. Enter first names of each of your DEPENDENT CHILDREN who lived with you: None

3. OTHER DEPENDENTS

NAME	Relationship	Months lived in your home during 1973
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. 3

INCOME (If joint return, include all income of both husband and wife)

5. Enter GROSS income from employers for wages, salaries, commissions, tips, etc. - indicate (W) for wife

Employer's Name	Where employed (City and State)	Total wages reported on DW-2 or W-2	Detroit Income Tax Withheld	WAGES, ETC. EARNED IN DETROIT
<u>COSSO CLEANERS INC.</u>	<u>DET. MI</u>	<u>\$ 50,350.00</u>	<u>\$ 253.27</u>	<u>50,350.00</u>
<u>COSSO SUMMER SALES INC.</u>	<u>DET. MI</u>	<u>10,000.00</u>	<u>120.00</u>	<u>10,000.00</u>
6. TOTALS		<u>60,350.00</u>	<u>373.27</u>	<u>60,350.00</u>
7. Rental income (or loss) from tangible property in the City of Detroit - from page 2, Schedule B, line 4				<u>7,000.00</u>
8. Other income (or loss) from partnerships, etc. - from page 2, Schedule F, line 4				<u>7,000.00</u>
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)				<u>36,000.00</u>
13. Less: Deductions from page 2, Schedule M, line 5 (if none, enter zero)				<u>5,500.00</u>
14. Total (line 12 less line 13)				<u>30,500.00</u>
15. Less Amount for Exemptions: Enter number of exemptions from line 4 above <u>3</u> and multiply by \$600				<u>\$ 1,800.00</u>
16. TOTAL INCOME SUBJECT TO TAX				<u>\$ 28,700.00</u>
17. CITY OF DETROIT TAX: Multiply line 16 by .005 (1/2%)				<u>\$ 143.50</u>

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 \$ 0.00

c. Other Credits - explain in attached statement (See Instructions) \$ 0.00

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** \$ 185.06

21. Check box if you wish overpayment on line 20 to be: (A) Credited on 1974 Estimated Tax or (B) Refunded.

22. If your tax (line 17) is larger than your payments (line 19) enter amount of **BALANCE DUE** Pay in full with this return. \$ 0.00

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) _____

(Signature of preparer other than taxpayer) **GORDON L. HOLLANDER, P.C.** (Date) _____

CERTIFIED PUBLIC ACCOUNTANT

MAIL TO: City Treasurer, 104 City-County Building, Detroit 17350 LIVERNOIS ROAD
 RETURNS MUST BE FILED BY APRIL 30 SOUTHWFIELD, MICHIGAN 48075

Attach Copy of Form DW-2 or W-2 Here

Attach Check or Money Order Here

Calendar Year 19 73

OR FISCAL YEAR

Beginning 19 73

Ending 19 73

Individual

Partnership

Michigan Corporation

Foreign Corporation

Fiduciary

Check
One

RUBY EARL & MARGIE
18135 LIVERNOIS AVE
DETROIT MI

48221

6 9 8 3 5 5

POSTED FILED

IF THIS RETURN IS FOR AN ESTATE GIVE PROBATE

County _____

File No. _____

Date of Death _____

MONTH DAY YEAR
11 30 73

698855

007

82

1

73 12

RETROACTIVE DATE

ACCOUNT NO.

TYPE

COUNTY

CITY

K

C

FILE DATE

Date of Death

Line No.	Computation of Tax Due	AMOUNT	Line No.	TAX
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.	1926.64
10.	Mortgages and Land Contracts - - - - - Schedule B, Column 8.		10.	
11.	Annuities - - - - - Schedule C, Column 9.		11.	
12.	Beneficiary Return (attach copy hereto)		12.	
13.	TOTAL		13.	1526.64
14.	Less Statutory deduction (\$175.00 or \$350.00 by husbands and wives filing joint return)		14.	
15.	BALANCE DUE		15.	1351.64
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.	1526.64
22.	Less Advance Payment of Tax		22.	
23.	TOTAL TAX DUE		23.	1526.64
24.	Penalties & Interest; Penalty _____%, \$ _____; Interest _____% _____ Months, \$ _____		24.	
25.	TOTAL AMOUNT DUE		25.	1526.64

MAKE REMITTANCE PAYABLE TO STATE OF MICHIGAN
Please forward Remittance for Amount Shown Here on or before April 30.
To: MICHIGAN DEPARTMENT OF TREASURY, LANSING, MICH. 48922 (or four months after end of authorized fiscal year)

IMPORTANT—Be Sure to Answer the following Question When Applicable.

1. Business or Profession of Taxpayer SALES Phone No. 813-0400

2. Give year of last return filed. 1972 Address of Last Return SAME

3. Check here if return is computed on a Retroactive Date Method or Monthly Average Method

4. If taxpayer is a corporation give State and Date of Incorporation _____ Federal Employers Identification Number _____

5. If this is the return of a Trustee attach list of names and addresses of beneficiaries and date of creation of trust.

6. If this is a Business Return a copy of the Balance Sheet as of the close of the Tax Year must be attached.

I declare under the penalties imposed by Act No. 301 P. A. of 1939, as Amended, that this return, including any accompanying schedules and statements has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

Social Security Number _____

GORDON L. HOLLANDER, P.C.

Signed _____

Return Prepared by _____ CERTIFIED PUBLIC ACCOUNTANT

Signed _____

17350 TEN MILE ROAD

Address _____ SOUTHFIELD, MICHIGAN 48075

Title _____

**CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX
TAX COMPUTATION SCHEDULE**

C of D-15-DIT-J (Rev. 6-73)

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 <input type="checkbox"/> INDIVIDUAL <input type="checkbox"/> CORPORATION <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> OTHER
ADDRESS	SPOUSE'S SOCIAL SECURITY NUMBER	
CITY	STATE	POSTAL ZIP CODE

KEEP THIS COPY FOR YOUR RECORDS	1a. Your 1973 Detroit Income Tax \$.....	1b. Your Estimate of 1974 Detroit Income Tax	\$	
	2. Amount of Detroit Income Tax to be withheld or other credit expected in 1974		\$	
	3. ESTIMATED TAX (line 1b less line 2)		\$	
	4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: <input type="checkbox"/> Apr. 30, 1974-1/4; <input type="checkbox"/> June 30, 1974-1/3; <input type="checkbox"/> Sept. 30, 1974-1/2; <input type="checkbox"/> Jan. 31, 1975-100%		\$	
	5. Less: Amount of overpayment on 1973 return which you elected to claim as a credit		\$	
	6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5)		\$	

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER _____

MAKE REMITTANCE PAYABLE TO "TREASURER, CITY OF DETROIT" AND MAIL WITH DECLARATION TO:
OFFICE OF THE CITY TREASURER — INCOME TAX DIVISION
104 CITY-COUNTY BUILDING
DETROIT, MICHIGAN 48226

This declaration of estimated tax is not a Tax Return.
DATE _____

DETACH ON PERFORATION AND SEND FORM BELOW WITH YOUR REMITTANCE

D-1040-ES CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX
For Calendar Year 1974 or Fiscal Year Ending 1974

NAME(S) (PRINT OR TYPE) <u>CORP. CLEANERS, INC.</u>	YOUR SOCIAL SECURITY NUMBER <u>[REDACTED]</u>	CHECK TYPE OF DECLARATION <input type="checkbox"/> INDIVIDUAL <input type="checkbox"/> CORPORATION <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> OTHER
ADDRESS <u>19155 LIVERNOIS</u>	SPOUSE'S SOCIAL SECURITY NUMBER	
CITY <u>DETROIT, MICHIGAN</u>	STATE	POSTAL ZIP CODE <u>48221</u>

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)		\$ <u>1,600.00</u>
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%		\$ <u>400.00</u>
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 _____

Inventory at beginning of year
 Inventory at end of year
 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 spent in business	5. Percent of net profit (or other compensation) received	6. Amount of compensation	7. Date of payment

Note: Compensation of officers (enter here and on line 12, page 1).

RESERVE METHOD (See instruction 15)

Year	2. Total sales and receipts less life insurance at end of year	Amount added to reserve			5. Amount charged against reserve	7. Reserve for life sales at end of year
		3. Sales on account	4. Current year's provision	6. Recoveries		
1963						
1964						
1970						
1971						
1972						
1973						

DEPRECIATION (See instruction 21) Note: If depreciation is computed by using the Class Life (ADR) System for property placed in service after 1970, or the Guideline Class Life System for assets placed in service before 1971, you must file Form 4532 (Guideline Class Life System) or Form 4533 (Guideline Class Life System) with your return. Except as otherwise expressly provided in regulations section 1.167(b)-12 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, Section 1.167(b)-12.

1. Group and guideline class or description of property	2. Date acquired	3. Cost or other basis	4. Depreciation allowed or allowable in prior years	5. Method of computing depreciation	6. Life or rate	7. Depreciation for this year
1. Total additional first-year depreciation (do not include in items below)						
2. Depreciation from Form 4332						
3. Depreciation from Form 5006						
4. Other depreciation:						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify)						
5. Totals						
6. Less amount of depreciation claimed in Schedule A						
7. Balance—enter here and on line 21, page 1						

SUMMARY OF DEPRECIATION (other than additional first-year depreciation)

	Straight line	Declining balance	Sum of the years-digits	Units of production	Other (specify)	Total
1. Depreciation from Form 4332						
2. Depreciation from Form 5006						
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. Dividend income (line 20, page 1)
 2. Dividend income classified as dividends out of earnings and profits of the taxable year
 (b) Tax imposed on certain capital gains (line 31, page 1)
 3. Corporation's undistributed taxable income

SUMMARY OF DISTRIBUTIONS AND OTHER ITEMS WHICH QUALIFY AS DIVIDENDS

1. Name and address of each shareholder	2. Social security number	3. Stock ownership			4. Dividends	5. Other items
		Number of shares	Owned	By		
	[REDACTED]					
	[REDACTED]					

6. Actual dividend distributions taxable as ordinary income (Do not include amounts shown on line 6)
 7. Actual dividend distributions taxable as long-term capital gains (after tax)*
 8. Actual dividend distributions taxable as ordinary income and qualifying for dividend exclusion
 9. Nondividend distributions
 10. Undistributed taxable income—taxable as ordinary income or (loss)
 11. Undistributed taxable income—taxable as long-term capital gain (after tax)*

* Each shareholder must be notified as to what amount of his pro rata share of long-term capital gains may qualify as subtraction (c) gains. See Reg. 1.1203-10.

12. DEDUCTIONS OF INVESTMENT INTEREST EXPENSE:		13. INVESTMENT CREDIT PROPERTY:	
(a) Investment interest expense		(1) Railroad rolling stock	
(b) Net investment income or (loss)		(2) On-the-job training facilities	
(c) Excess expenses over rental income attributable to net lease property		(3) Child care facilities	
(d) Excess of net long-term capital gains over net short-term capital losses attributable to investment property		(4) Reserves for losses on bad debts of financial institutions	
14. TYPE OF PROPERTY:		(5) Excess percentage depletion	
(a) Accelerated depreciation of:		(6) Net long-term capital gain (after tax)	
(1) Low-income rental housing		12. INVESTMENT CREDIT PROPERTY:	
(2) Other real property		Basis of non-investment 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:		Cost of real investment property	(c) 7 or more years
(1) Qualified pollution control facilities			(d) 3 or more but less than 5 years
			(e) 5 or more but less than 7 years
			(f) 7 or more years

COMPLETE A SEPARATE SCHEDULE K-1 FOR EACH SHAREHOLDER—File Copy A with Form 1120S, the copy to each shareholder, and keep Copy C for your records.

F Date incorporated June 11, 1966
 G Did the corporation at the end of the taxable year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? Yes No. (For rules of attribution, see section 237(e).) If the answer is "Yes," attach a schedule showing:
 (1) name, address, and employer identification number; and
 (2) percentage owned.
 H Did the corporation during the taxable year have any contracts or sub-contracts subject to the Renegotiation Act of 1951? Yes No. If "Yes," enter the aggregate gross dollar amount billed during the year
 I Amount of taxable income or (loss) for: 1970 46,605.67; 1971 6,666.67; 1972 6,666.67
 J Refer to page 7 of instructions and state the principal:
 Business activity Service
 Product or service Service
 K Were you a member of a controlled group subject to the provisions of sections 1561 or 1562? Yes No
 L Did you claim a deduction for expenses connected with any:
 (1) Entertainment facility (boat, resort, ranch, etc.)? Yes No
 (2) Living accommodations (except employees on business)? Yes No
 (3) Employees' families at conventions or meetings? Yes No
 (4) Employee or family vacations not reported on Form W-2? Yes No
 M Did you file all required Forms 1099, 1080 and 1087? Yes No
 N Did the corporation, at any time during the taxable year, have any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country? Yes No. If "Yes," attach Form 4063. (For definitions, see Form 4063.)
 O Answer only if (1) this is the first 1120S return filed since your corporation was in existence for the taxable year prior to the election and (2) investment credit property:
 Was an agreement filed under section 1.47-4(b) of the Regulations? Yes No

**CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX
TAX COMPUTATION SCHEDULE**

C OF D-15 (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 1/2 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 <input type="checkbox"/> INDIVIDUAL <input type="checkbox"/> CORPORATION <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> OTHER
ADDRESS	SPOUSE'S SOCIAL SECURITY NUMBER	
CITY	STATE	POSTAL ZIP CODE

KEEP THIS COPY FOR YOUR RECORDS	1a. Your 1973 Detroit Income Tax \$.....	1b. Your Estimate of 1974 Detroit Income Tax	\$
	2. Amount of Detroit Income Tax to be withheld or other credit expected in 1974.....		\$
	3. ESTIMATED TAX (line 1b less line 2).....		\$
	4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: <input type="checkbox"/> Apr. 30, 1974-1/4; <input type="checkbox"/> June 30, 1974-1/3; <input type="checkbox"/> Sept. 30, 1974-1/2; <input type="checkbox"/> Jan. 31, 1975-100%		\$
	5. Less: Amount of overpayment on 1973 return which you elected to claim as a credit		\$
6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5).....		\$	

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER _____

MAKE REMITTANCE PAYABLE TO "TREASURER, CITY OF DETROIT" AND MAIL WITH DECLARATION TO:

OFFICE OF THE CITY TREASURER — INCOME TAX DIVISION
104 CITY-COUNTY BUILDING
DETROIT, MICHIGAN 48226

This declaration of estimated tax is not a Tax Return.
DATE _____

DETACH ON PERFORATION AND SEND FORM BELOW WITH YOUR REMITTANCE

D-1040-ES CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX
For Calendar Year 1974 or Fiscal Year Ending _____, 1974

NAME(S) (PRINT OR TYPE) COCO - POPPER SALES, INC.	YOUR SOCIAL SECURITY NUMBER [REDACTED]	CHECK TYPE OF DECLARATION <input type="checkbox"/> INDIVIDUAL <input type="checkbox"/> CORPORATION <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> OTHER
ADDRESS 18155 LIVERNAIS	SPOUSE'S SOCIAL SECURITY NUMBER	
CITY DETROIT	STATE MICHIGAN	POSTAL ZIP CODE 48228

DOCUMENT LOCATOR NUMBER

1a. Your 1973 Detroit Income Tax \$.....	219.04	1b. Your Estimate of 1974 Detroit Income Tax	\$
2. Amount of Detroit Income Tax to be withheld or other credit expected in 1974.....			\$
3. ESTIMATED TAX (line 1b less line 2).....			\$
4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: <input type="checkbox"/> Apr. 30, 1974-1/4; <input type="checkbox"/> June 30, 1974-1/3; <input type="checkbox"/> Sept. 30, 1974-1/2; <input type="checkbox"/> Jan. 31, 1975-100%			\$
5. Less: Amount of overpayment on 1973 return which you elected to claim as a credit			\$
6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5).....			\$

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER _____

I CERTIFY THAT THIS IS A CORRECT DECLARATION. This declaration of estimated tax is not a Tax Return.

Signature of Taxpayer. Spouse also if joint declaration. DATE _____

SCHEDULE E--SHAREHOLDERS SHARE OF INCOME AND DIVIDENDS
(If additional space is needed, attach schedule)

(1) Name and Address of Each Shareholder	(2) Social Security Number	(3) Number of Shares
(a) STANLEY MARCUS 29 B.W. MI MIAMI	XXXXXXXXXX	7
(b) STANLEY MARCUS 29 B.W. MI MIAMI	XXXXXXXXXX	7
(c)		
(d)		
(e)		
(f)		
(g)		
(h)		
(i)		
(j)		

Income (schedule K, total of lines 4 and 8, U.S. 1120-S)	line 5, or page 2, schedule B, line 6	(6) Amount to be used by shareholder on line 35 or on page 2, schedule E, line 43) difference between column 4 and column 5 (see instructions)
(a) \$ 38,707.35	\$ 38,707.35	\$ -
(b) 38,707.36	38,707.36	-
(c)		
(d)		
(e)		
(f)		
(g)		
(h)		
(i)		
(j)		

**CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX
TAX COMPUTATION SCHEDULE**

1974

C of D-15-DITD (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 <input type="checkbox"/> INDIVIDUAL <input type="checkbox"/> CORPORATION <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> OTHER
ADDRESS	SPOUSE'S SOCIAL SECURITY NUMBER	
CITY	STATE	POSTAL ZIP CODE

KEEP THIS COPY FOR YOUR RECORDS	1a. Your 1973 Detroit Income Tax \$.....	1b. Your Estimate of 1974 Detroit Income Tax	\$
	2. Amount of Detroit Income Tax to be withheld or other credit expected in 1974.....		\$
	3. ESTIMATED TAX (line 1b less line 2).....		\$
	4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: <input type="checkbox"/> Apr. 30, 1974-1/4; <input type="checkbox"/> June 30, 1974-1/3; <input type="checkbox"/> Sept. 30, 1974-1/2; <input type="checkbox"/> Jan. 31, 1975-100%		\$
	5. Less: Amount of overpayment on 1973 return which you elected to claim as a credit		\$
	6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5).....		\$

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER _____

MAKE REMITTANCE PAYABLE TO "TREASURER, CITY OF DETROIT" AND MAIL WITH DECLARATION TO:
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 _____, 19 **1974**

NAME(S) (PRINT OR TYPE) <i>COB'S CLEANERS, INC.</i>	YOUR SOCIAL SECURITY NUMBER <i>[REDACTED]</i>	CHECK TYPE OF DECLARATION <input type="checkbox"/> INDIVIDUAL <input type="checkbox"/> CORPORATION <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> OTHER
ADDRESS <i>10155 LIVERNOIS</i>	SPOUSE'S SOCIAL SECURITY NUMBER	
CITY <i>DETROIT</i>	STATE <i>MICHIGAN</i>	POSTAL ZIP CODE <i>48201</i>

DOCUMENT LOCATOR NUMBER	1a. Your 1973 Detroit Income Tax \$ <i>1,580.53</i>	1b. Your Estimate of 1974 Detroit Income Tax	\$ <i>1,600.00</i>
	2. Amount of Detroit Income Tax to be withheld or other credit expected in 1974.....		\$
	3. ESTIMATED TAX (line 1b less line 2).....		\$ <i>1,600.00</i>
	4. Computation of installment: Check Due Date of declaration below and enter portion of line 3 as indicated: <input checked="" type="checkbox"/> Apr. 30, 1974-1/4; <input type="checkbox"/> June 30, 1974-1/3; <input type="checkbox"/> Sept. 30, 1974-1/2; <input type="checkbox"/> Jan. 31, 1975-100%		\$ <i>400.00</i>
	5. Less: Amount of overpayment on 1973 return which you elected to claim as a credit		\$
	6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5).....		\$ <i>400.00</i>

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER _____

I CERTIFY THAT THIS IS A CORRECT DECLARATION. This declaration of estimated tax is not a Tax Return.

Signature of Taxpayer, Spouse also if joint declaration. DATE _____

**CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX
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 1/2 OF 1% OF LINE C. ALL OTHER TAXPAYERS ENTER 2% OF LINE C. ENTER TAX HERE AND ON LINE 1b OF DECLARATION BELOW	\$

D-1040-ES CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX
For Calendar Year 1974 or Fiscal Year Ending _____, 19_____

NAME(S) (PRINT OR TYPE)	YOUR SOCIAL SECURITY NUMBER	CHECK TYPE OF DECLARATION <input type="checkbox"/> INDIVIDUAL <input type="checkbox"/> CORPORATION <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> OTHER
ADDRESS	SPOUSE'S SOCIAL SECURITY NUMBER	
CITY	STATE	POSTAL ZIP CODE

KEEP THIS COPY FOR YOUR RECORDS	1a. Your 1973 Detroit Income Tax \$.....	1b. Your Estimate of 1974 Detroit Income Tax	\$
	2. Amount of Detroit Income Tax to be withheld or other credit expected in 1974		\$
	3. ESTIMATED TAX (line 1b less line 2)		\$
	4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: <input type="checkbox"/> Apr. 30, 1974—1/4; <input type="checkbox"/> June 30, 1974—1/3; <input type="checkbox"/> Sept. 30, 1974—1/2; <input type="checkbox"/> Jan. 31, 1975—100%		\$
	5. Less: Amount of overpayment on 1973 return which you elected to claim as a credit		\$
	6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5)		\$

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER _____

MAKE REMITTANCE PAYABLE TO "TREASURER, CITY OF DETROIT" AND MAIL WITH DECLARATION TO: This declaration of estimated tax is not a Tax Return.

OFFICE OF THE CITY TREASURER — INCOME TAX DIVISION
104 CITY-COUNTY BUILDING
DETROIT, MICHIGAN 48226 DATE _____

DETACH ON PERFORATION AND SEND FORM BELOW WITH YOUR REMITTANCE

D-1040-ES CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX
For Calendar Year 1974 or Fiscal Year Ending _____, 19_____

NAME(S) (PRINT OR TYPE) C. B. BROWN SALES, INC.	YOUR SOCIAL SECURITY NUMBER [REDACTED]	CHECK TYPE OF DECLARATION <input type="checkbox"/> INDIVIDUAL <input type="checkbox"/> CORPORATION <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> OTHER
ADDRESS 1115 LIVERNIS	SPOUSE'S SOCIAL SECURITY NUMBER	
CITY DETROIT	STATE MICHIGAN	POSTAL ZIP CODE 48201

DOCUMENT LOCATOR NUMBER	1a. Your 1973 Detroit Income Tax \$ 219.04	1b. Your Estimate of 1974 Detroit Income Tax	\$ 228.00
	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		\$ 20.00
	6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5)		\$ 208.00

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>LAC RUBY</u> <u>4382 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>45.00</u>
(b) <u>9,169.69</u>	<u>9,169.69</u>		<u>45.00</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 XXXXXXXXXX	CHECK TYPE OF DECLARATION <input type="checkbox"/> INDIVIDUAL <input checked="" type="checkbox"/> CORPORATION <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> OTHER
ADDRESS 18135 LIVERNOIS	SPOUSE'S SOCIAL SECURITY NUMBER	
CITY DETROIT	STATE MICHIGAN	POSTAL ZIP CODE 48221

DOCUMENT LOCATOR NUMBER

1a. Your 1974 Detroit Income Tax \$ 367.39; 1b. Your Estimate of 1975 Detroit Income Tax.....	\$ 400.00
2. Amount of Detroit Income Tax to be withheld or other credit expected in 1975.....	\$ 400.00
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 checked="" type="checkbox"/> Apr. 30, 1975-1/4; <input type="checkbox"/> June 30, 1975-1/3; <input type="checkbox"/> Sept. 30, 1975-1/2; <input type="checkbox"/> Jan. 31, 1976-100%	\$ 100.00
5. Less: Amount of overpayment on 1974 return which you elected to claim as a credit.....	\$
6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5).....	\$ 100.00

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER _____

I CERTIFY THAT THIS IS A CORRECT DECLARATION.

This declaration of estimated tax is not a Tax Return.

Signature of Taxpayer. Spouse also if joint declaration.

DATE

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) EATZ 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 shareholder on MI-1040 (enter on page 2, schedule 1, line 37 or on page 2, schedule 2, line 46) difference between column 4 and column 5 (see instructions)	(7) Enter here and on form MI-1040, page 1, line 25 each shareholder's proportionate share of personal property taxes paid on inventories or the credit for franchise fees paid. (see instructions)
(a) \$ 36,331.38	36,331.38		91.94
(b) 36,331.37	36,331.37		91.94
(c)			
(d)			
(e)			
(f)			
(g)			
(h)			
(i)			
(j)			

D-1040-ES CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX 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 1975
For Calendar Year 1975 or Fiscal Year Ending _____, 19

NAME(S) (PRINT OR TYPE)	YOUR SOCIAL SECURITY NUMBER	CHECK TYPE OF DECLARATION
ADDRESS	SPOUSE'S SOCIAL SECURITY NUMBER	<input type="checkbox"/> INDIVIDUAL
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 1974 Detroit Income Tax \$.....	1b. Your Estimate of 1975 Detroit Income Tax	\$	
	2. Amount of Detroit Income Tax to be withheld or other credit expected in 1975		\$	
	3. ESTIMATED TAX (line 1b less line 2)		\$	
	4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated:		\$	
	<input type="checkbox"/> Apr. 30, 1975—1/4; <input type="checkbox"/> June 30, 1975—1/3; <input type="checkbox"/> Sept. 30, 1975—1/2; <input type="checkbox"/> Jan. 31, 1976—100%		\$	
	5. Less: Amount of overpayment on 1974 return which you elected to claim as a credit		\$	
6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5)		\$		

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER _____

MAKE REMITTANCE PAYABLE TO "TREASURER, CITY OF DETROIT" AND MAIL WITH DECLARATION TO: FINANCE DEPARTMENT — INCOME TAX DIVISION, 104 CITY-COUNTY BUILDING, DETROIT, MICHIGAN 48226. This declaration of estimated tax is not a Tax Return. DATE _____

DETACH ON PERFORATION AND SEND FORM BELOW WITH YOUR REMITTANCE

D-1040-ES CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX 1975
For Calendar Year 1975 or Fiscal Year Ending _____, 19

NAME(S) (PRINT OR TYPE)	YOUR SOCIAL SECURITY NUMBER	CHECK TYPE OF DECLARATION
ADDRESS	SPOUSE'S SOCIAL SECURITY NUMBER	<input type="checkbox"/> INDIVIDUAL
CITY STATE POSTAL ZIP CODE		<input checked="" type="checkbox"/> CORPORATION
		<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. DATE _____

Signature of Taxpayer. Spouse also if joint declaration. DATE

SCHEDULE F - SHAREHOLDERS SHARE OF INCOME AND CREDITS
 (If additional space is needed, attach schedule)

(1) Name and Address of Each Shareholder	(2) Social Security Number	(3) Number of Shares
(a) CARL RUBY 4380 STONEY RIVER, BIRM. MICH.	[REDACTED]	7,500
(b) ESTATE OF GEORGE MARCUS 69 W. WASHINGTON #1-150 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) \$ 9,169.69	9,169.69		0.00
(b) 9,169.69	9,169.69		0.00
(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	\$

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX
For Calendar Year 1975 or Fiscal Year Ending _____, 19

1975

NAME(S) (PRINT OR TYPE)	YOUR SOCIAL SECURITY NUMBER	CHECK TYPE OF DECLARATION <input type="checkbox"/> INDIVIDUAL <input type="checkbox"/> CORPORATION <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> OTHER
ADDRESS	SPOUSE'S SOCIAL SECURITY NUMBER	
CITY	STATE	POSTAL ZIP CODE

KEEP THIS COPY FOR YOUR RECORDS	1a. Your 1974 Detroit Income Tax \$.....	1b. Your Estimate of 1975 Detroit Income Tax.....	\$.....
	2. Amount of Detroit Income Tax to be withheld or other credit expected in 1975.....		\$.....
	3. ESTIMATED TAX (line 1b less line 2).....		\$.....
	4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: <input type="checkbox"/> Apr. 30, 1975-1/4; <input type="checkbox"/> June 30, 1975-1/3; <input type="checkbox"/> Sept. 30, 1975-1/2; <input type="checkbox"/> Jan. 31, 1976-100%		\$.....
	5. Less: Amount of overpayment on 1974 return which you elected to claim as a credit.....		\$.....
	6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5).....		\$.....

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER _____

MAKE REMITTANCE PAYABLE TO "TREASURER, CITY OF DETROIT"
AND MAIL WITH DECLARATION TO:

This declaration of estimated tax is not a Tax Return.

FINANCE DEPARTMENT — INCOME TAX DIVISION
104 CITY-COUNTY BUILDING
DETROIT, MICHIGAN 48226

DATE _____

DETACH ON PERFORATION AND SEND FORM BELOW WITH YOUR REMITTANCE

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX
For Calendar Year 1975 or Fiscal Year Ending _____, 19

1975

NAME(S) (PRINT OR TYPE) COSA-RUMAR SALES, INC.	YOUR SOCIAL SECURITY NUMBER [REDACTED]	CHECK TYPE OF DECLARATION <input type="checkbox"/> INDIVIDUAL <input checked="" type="checkbox"/> CORPORATION <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> OTHER
ADDRESS 18135 LIVERNOIS	SPOUSE'S SOCIAL SECURITY NUMBER	
CITY DETROIT	STATE MICHIGAN	POSTAL ZIP CODE 48221

DOCUMENT LOCATOR NUMBER	1a. Your 1974 Detroit Income Tax \$..... 367.39	1b. Your Estimate of 1975 Detroit Income Tax.....	\$..... 400.00
	2. Amount of Detroit Income Tax to be withheld or other credit expected in 1975.....		\$..... 700.00
	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 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).....		\$..... 100.00

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER _____

I CERTIFY THAT THIS IS A CORRECT DECLARATION.

This declaration of estimated tax is not a Tax Return.

Signature of Taxpayer. Spouse also if joint declaration.

DATE _____

SCHEDULE F - SHAREHOLDERS SHARE OF INCOME AND CREDITS
 (If additional space is needed, attach schedule)

(1) Name and Address of Each Shareholder	(2) Social Security Number	(3) Number of Shares
(a) <u>FAIR RUBY</u> <u>4380 STONEY RIVER DR. BIRM. MI 48010</u>	██████████	7,500
(b) <u>ESTATE OF GEORGE MARCUS</u> <u>69 W. WASHINGTON #1150 CHICAGO, ILL 60602</u>		7,500
(c)		
(d)		
(e)		
(f)		
(g)		
(h)		
(i)		
(j)		

(4) Amount taxable as ordinary income (schedule K, total of lines 4 and 8, U.S. 1120-S)	(5) Distributive Income from page 1, line 5, or page 2, schedule B, line 6	(6) Amount to be used by shareholder on MI-1040 (enter on page 2, schedule 1, line 37 or on page 2, schedule 2, line 46) difference between column 4 and column 5 (see instructions)	(7) Enter here and on form MI-1040, page 1, line 25 each shareholder's proportionate share of personal property taxes paid on inventories or the credit for franchise fees paid. (see instructions)
(a) \$ 36,331.38	36,331.38		91.94
(b) 36,331.37	36,331.37		91.94
(c)			
(d)			
(e)			
(f)			
(g)			
(h)			
(i)			
(j)			

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) SOLD CLEANERS, INC.	YOUR SOCIAL SECURITY NUMBER [REDACTED]	CHECK TYPE OF DECLARATION <input type="checkbox"/> INDIVIDUAL <input checked="" type="checkbox"/> CORPORATION <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> OTHER
ADDRESS 18135 LIVERNOIS	SPOUSE'S SOCIAL SECURITY NUMBER	
CITY DETROIT	STATE MICHIGAN	POSTAL ZIP CODE 48221

DOCUMENT LOCATOR NUMBER	1a. Your 1974 Detroit Income Tax \$ 1,469.26	1b. Your Estimate of 1975 Detroit Income Tax	\$ 1,600.00
	2. Amount of Detroit Income Tax to be withheld or other credit expected in 1975		\$ 1,600.00
	3. ESTIMATED TAX (line 1b less line 2)		\$ 400.00
	4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: <input checked="" type="checkbox"/> Apr. 30, 1975-1/4; <input type="checkbox"/> June 30, 1975-1/3; <input type="checkbox"/> Sept. 30, 1975-1/2; <input type="checkbox"/> Jan. 31, 1976-100%		\$ 130.17
	5. Less: Amount of overpayment on 1974 return which you elected to claim as a credit		\$ 269.83
	6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5)		\$ 269.83

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	\$	

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

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).....	\$	

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	\$	

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX
For Calendar Year 1975 or Fiscal Year Ending _____, 19____

1975

NAME(S) (PRINT OR TYPE)	YOUR SOCIAL SECURITY NUMBER	CHECK TYPE OF DECLARATION <input type="checkbox"/> INDIVIDUAL <input type="checkbox"/> CORPORATION <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> OTHER
ADDRESS	SPOUSE'S SOCIAL SECURITY NUMBER	
CITY	STATE	POSTAL ZIP CODE

KEEP THIS COPY FOR YOUR RECORDS	1a. Your 1974 Detroit Income Tax \$.....; 1b. Your Estimate of 1975 Detroit Income Tax.....	\$	
	2. Amount of Detroit Income Tax to be withheld or other credit expected in 1975.....	\$	
	3. ESTIMATED TAX (line 1b less line 2).....	\$	
	4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: <input type="checkbox"/> Apr. 30, 1975-1/4; <input type="checkbox"/> June 30, 1975-1/3; <input type="checkbox"/> Sept. 30, 1975-1/2; <input type="checkbox"/> Jan. 31, 1976-100%	\$	
	5. Less: Amount of overpayment on 1974 return which you elected to claim as a credit.....	\$	
	6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5).....	\$	

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER _____

MAKE REMITTANCE PAYABLE TO "TREASURER, CITY OF DETROIT"
AND MAIL WITH DECLARATION TO:

This declaration of estimated tax is not a Tax Return.

FINANCE DEPARTMENT — INCOME TAX DIVISION
104 CITY-COUNTY BUILDING
DETROIT, MICHIGAN 48226

DATE _____

DETACH ON PERFORATION AND SEND FORM BELOW WITH YOUR REMITTANCE

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX
For Calendar Year 1975 or Fiscal Year Ending _____, 19____

1975

NAME(S) (PRINT OR TYPE) MAPUBY, 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 _____

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 _____