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FIRST CLASS MAIL

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B-4-A

Law Office

Report

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TO CAROLYN LAYTON

Law Office Report #22 March 17, 1978 Page 1 from June

TAXES

This report concerns the shipment of supplies to Tish which is coming via Ujara in crates #107, 108 and 109, labeled Ben Barrett, Kathy Barrett and Ronnie Berryman/ and some separate items which are being shipped with this report because they need to be taken care of soon and the supplies being sent over will take awhile to sort through.

1. 1977 income tax returns to be filed for people over there: Enclosed with this report are W-2's which have arrived in the mail for people who are over there. These are the only ones which have come in; as more come in we will send them over. Attached also is a list of all W-2's which have come in; Betty has assigned each person a number and if you have any messages or questions concerning these people, you can refer on the radio to this report and their individual #.

   In crate #109 is the bulk of the 1976 income tax returns sent for reference; there may be some carryover in crate #108. These are all we could find in the files here. As more turn up, we will send them over. However, the state of the files is such that individual tax return files are stuck in everywhere, in no order, and it may take time to recover them. In the meantime, it appears that most people file short forms anyway so there should be no problem as long as you have a W-2. I will specify individual problems I know about later on in this report.

2. Sending over supplies to Tish: Because of the incredible bulk of material involved, this will take some time. We have removed the cabinets from the building to a place of more confidentiality; we need the keys for these cabinets so we can lock them. SEND THEM BACK: Betty tells me Tish took them with her whenit was thought they would be shipped. Shipping costs are so large, and the records are the kind which should be carefully watched all the way there to insure their arrival, that we are considering packing them in duffel bags and sending out from time to time. If we do this, we need to know if (1) you want the needs slips; (2) you want the boxes of cancelled checks; (3) you want the 4 drawers worth of Apostolic receipts of money orders , filed for each member. We sent the equivalent of one file drawer of Apostolic over in the Ujara shipment, but we had to stuff those receipts in manila envelopes simply because of the weight.

   We tried to send recap sheets mostly and a minimum of receipts; however, in going back I found many recaps that will need still to be sent, 1976 records. This is going to be a gradual thing, I'm afraid, mainly because of the restrictions on weight. The airline has cut back the weight limit to 77 lbs for the standard charge, a crate weighs 30 lbs alone; so we are going to do as many duffel bags as possible.

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 from June

3. Individual tax problems:

a Ben Bowers: Hopefully this will beresolved by the time it gets to you, but here's what I've been trying to say on the radio: Ben and Christine Tally were married, divorced in 1977. During the marriage, there was a trust fund set up consisting of her estate. Interest accrued on that trust fund, and every month or so statements would come in from the bank telling about the account, and interest accumulated. No one here seems to know what ever happened with that account, whether it was closed down or what, and if that happened in 1977. Ben is going to file the long form and itemize his deductions, including interest on savings. Does this trust account still figure in the itemizations for 1977? How would we or he go about finding out the interest accumulated in 1977, if any? Where would we look on this end? I have the estate file for Christine,but the latest receipts from the bank are dated 12/76.

Ben also wants receipts from us for his rent, food, medical expenses and church donations. The donations are simple; I can do the standard donation letter I have been doing, based on 10% estimation. However, since our records were stolen in May, 1977, and that is just about the time he left, how are we to supply receipts for such itemizations without being inconsistent? Can we just make estimations and give the same reason as we do in the church donation letter?

b. Alfreda Sappho - wants to do long form and itemize deductions, and wants same as Ben, receipts from us re rent, food, church donations. The general problem is: what do we do with communal people who work and want to file long form to itemize deductions? I do not believe there are many, if any besides her and Ben, at least none have come to us yet. But Alfreda is becoming very difficult to deal with on this issue, and says she'll go to H&R Block. I am going to tell her to see H&R Block and find out wat they need for itemizations, then come back and tell us specifically. But I anticipate it will be much like Ben's case, and would like some kind of guidance on how to deal with such cases.

c. We are returning to you the problems which we first listed on law office report #7, 12/22/77, plus some additions, as these people are all over there and should be dealt with over there. The additions are Leon Perry, a bill for $135 from IRS, which Harold originally asked Tish about and no response has been sent in from here; a notice to Walter Cartmell, which does not appear to be a charge but an informati notice about a previous return he filed which required some correctio a charge to Annette Jones of $686 for incorrect 1975 return. The res are those we already wrote you about: Robert & Vernetta Christian; Shirley Ann Edwards (Newell); Alvaray Satterwhite; Mary Shavers; Cle & Helen Swinney; Al & Mary Tschetter. These may be easier to deal wi after you have located their individual income tax files which are coming to you via Ujara.

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4. Discussions with Marshall Bentzman re auditof P.T.: He is presently researching issue of right of feds to search records of churches; Martha is writing this up in more detail, my general impression is that the feds have the burden of proof and must justify their reasons for examining church records; that they can only examine in order to determine that the church is indeed a church and functioning as such; and the magic key is the suspicion that the church may be practicing in unrelated business income. This is not new to us, but I agree with his approach in saying that we would defend all the way;we should not acquiesce but instead demand that they prove their intentions first. This is all for the purpose of dragging the thing on. Tonight I xeroxed pieces of the IRS Code, which may have already been reviewed by Ed and Sharah; also attached is a copy of the Scientology case which found that the summons issued by the IRS to examine records was insufficient; that the Scientologists case raised sufficient doubt about the IRS's intent and harassment. IRS Code section 7605 deals with restrictions on examination of church records by IRS;. USA v. Church of Scientology case is attached. As Bentzman explained, looking at the Code this way is only piecemeal and to get a real picture of the whole thing requires a lot of background research. You can tell Ed and Sarah that I tried to "sheparadize" the Scientology case but could find nothing; that does not mean that there was nothing, there may all have been recent decisions but we were in a rush at Eric's and I didn't have time to get into it. We should ask Bentzman; he did hint that he will be writing up some opinion letters on this whole area of unrelated business income which will include the Scientology case.

5. Audit of the Ranch: attached is a copy of the leter received by the ranch. Bonnie tells us they have been given an extension til June '78 to produce information and records. She is now combing through all the old records we have been able to find and will be preparing recap sheets, etc. and compare to those already in existence. One of the problems that has come up was that Harolds and Tish's figures didn't jive for the 1977 income and disbursements; also, Bonnie cant understand why Tish's figures of income seem to be based on more patients than there were in actuality.

6. David Smith: The reason he gave us which he would not elaborate on on the radio which he says will keep him here 18 months is that he never filed his income taxes for 1972 through the present. However, we dont really believe that is the real reason, as he was looking for excuses after we (me and Sandy) explained that people can file their taxes in Guyana, there's no problem with that. He obviously wanted an out to remain here. He said that Tim Stoen had advised him in the past not to file his taxes because of his receipt over the years of increments on the property and estate to which he is an heir in Colorado along with 5 other relatives. After we put aside the tax reason, he said he wanted to get a job. We asked why he didnt want to see his children; he said they werent his children, he'd given to the temple, and anyway at least 2 of them he doubted were his anyway. Looking in the tax files, I cam across the application he apparently filed for extension of time to file IRS return in1976, and his letter to

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his sister asking her for income amounts he received for 1972 through 1976 on the property. Also enclosed is W-2 for 1976.
I dont know what will be the outcome of this situation; the night after he spoke on the radio, he testified, but said nothing specific, just said Jim was the doctor of all doctors,and that was it. My impression was that he was making a public display of "loyalty" so the people would think he was okay, but I would suspect this guy form the get go, of possibly being involved with Stoen in some way.

7. See Law Office Report #13, item #11 re Edwards house - would you please return via mail the Authorization I sent over to be signed by the Edwards. We have a potential buyer of the lot, and this thing is tied up with the insurance investigation. We need permission of the owners and the mortgage holders before the propeerty can be demolished and sold. Attached is another Authorization in case the first one got misplaced.

*****pleasant 73's*******

sorry, there's more:

8. Letter from Kay Henderson re donations - seeattached. This has already been discussed on the radio with Mildred. This is for your information and additional instructions, should there be any.

9. 1978 Church Exemption, due by March 31 for Meondocino County P.T. building - please have Ed review this and advise how to fill it out; is there any difference now that no church services are being held there? ALSO: in January, we sent over, not in a law office report but in reports sent over by Martha, the 1978 Church Exemption form for San Francisco county. The touchy thing about this one is that it asks specific questions re how many people living in the building. When we sent it over, we figured most people would be out of here and the building would be pretty vacant; but that is not the case and as apostolic apartments are closing down, people are moving into the church more. A rough count would say maybe 30 are living here now. How do we fill this out? It is also due March 31.

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Re Item 4, Law Office Rept #22

motion was denied and a judgment for costs was entered against him.
L. D. Herbert, (DC) 73-1 usrc ¶ 9383.

Tax-return preparer was found guilty of civil contempt for dispossessing himself of certain of his own work papers after he had been served with an IRS summons directing him to appear and produce such records. Consequently, he was directed to pay compensatory damages to the U. S. Government in the amount of its costs incurred in the proceedings to enforce the summons.
W. E. Edmond, (DC) 73-1 usrc ¶ 9170, 355 FSupp 435.

Tax summons seeking information to determine civil tax liabilities judicially enforced.
J. Ring, (DC) 73-1 usrc ¶ 9363.

.22 Remedies.—A summons enforcement proceeding is the sole remedy for contesting a summons. A taxpayer may not institute an action on a summons, such as a suit for monetary damage for deprivation of constitutional and statutory rights.
N. R. Farnham, DC, 76-2 usrc ¶ 9547.

.25 Restraint of enforcement.—Taxpayers lacked standing to restrain the enforcement of a summons issued to their bank.
H. Wemple, DC, 76-2 usrc ¶ 9847.

The District Court properly dismissed the IRS's petition seeking to have the taxpayers produce certain documents and to testify, since the government's agent refused to submit to discovery.
Wright Motor Co., Inc., CA-5, 76-2 usrc ¶ 9605, 536 F2d 1060.

[¶ 5927] TIME AND PLACE OF EXAMINATION

'54 Code

Sec. 7605 [1954 Code]. (a) TIME AND PLACE.—The time and place of examination pursuant to the provisions of section 6420(e)(2), 6421(f)(2), 6424(d)(2), 6427(f)(2), or 7602 shall be such time and place as may be fixed by the Secretary and as are reasonable under the circumstances. In the case of a summons under authority of paragraph (2) of section 7602, or under the corresponding authority of section 6420(e)(2), 6421(f)(2), 6424(d)(2), or 6427(f)(2), the date fixed for appearance before the Secretary shall not be less than 10 days from the date of the summons.

(b) RESTRICTIONS ON EXAMINATION OF TAXPAYER.—No taxpayer shall be subjected to unnecessary examination or investigations, and only one inspection of a taxpayer's books of account shall be made for each taxable year unless the taxpayer requests otherwise or unless the Secretary, after investigation, notifies the taxpayer in writing that an additional inspection is necessary.

(c) RESTRICTION ON EXAMINATION OF CHURCHES.—No examination of the books of account of a church or convention or association of churches shall be made to determine whether such organization may be engaged in the carrying on of an unrelated trade or business or may be otherwise engaged in activities which may be subject to tax under part III of subchapter F of chapter 1 of this title (sec. 511 and following, relating to taxation of business income of exempt organizations) unless the Secretary (such officer being no lower than a principal internal revenue officer for an internal revenue region) believes that such organization may be so engaged and so notifies the organization in advance of the examination. No examination of the religious activities of such an organization shall be made except to the extent necessary to determine whether such organization is a church or a convention or association of churches, and no examination of the books of account of such an organization shall be made other than to the extent necessary to determine the amount of tax imposed by this title.

.01 Amended by P. L. 94-455 (Deadwood Act), P. L. 94-530, P. L. 91-258, P. L. 91-172, P. L. 89-44, P. L. 627 (84th Cong.), and P. L. 466 (84th Cong.). For details, see the Code Volumes.

.15 Committee Reports on P. L. 91-172 are at 1969-3 CB 199, 423, 644.

.20 Committee Reports on P. L. 627 (84th Cong.) are at 1956-2 CB 1295, 1308, 1333.

.21 Committee Reports on P. L. 466 (84th Cong.) are at 1956-1 CB 983, 989, 995.

.22 Committee Reports on 1954 Code Sec. 7605 as originally enacted were reproduced at 564 CCH ¶ 5939.10.

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• *Regulations*

[¶ 5927A] § 301.7605-1. Time and place of examination.—(a) *Time and place.* The time and place of examination pursuant to the provisions of section 6420(e)(2), 6421(f)(2), or 7602 shall be such time and place as may be fixed by an officer or employee of the Internal Revenue Service and as are reasonable under the circumstances. In the case of a summons under authority of section 7602(2) and of § 301.7602-1, or under the corresponding authority of section 6420(e)(2) or 6421(f)(2), the date fixed for appearance before an officer or employee of the Service, shall not be less than 10 days from the date of the summons.

(b) *Restrictions on examination of taxpayer.* No taxpayer shall be subjected to unnecessary examination or investigations, and only one inspection of a taxpayer's books of account shall be made for each taxable year unless the taxpayer requests otherwise or unless an authorized internal revenue officer, after investigation, notifies the taxpayer in writing that an additional inspection is necessary.

(c) *Restriction on examination of churches*—(1) *In general.* This section imposes certain restrictions upon the examination of the books of account and religious activities of a church or convention or association of churches for the purpose of determining whether such organization may be engaged in activities the income from which is subject to tax under section 511 as unrelated business taxable income. The purposes of these restrictions are to protect such organizations from undue interference in their internal financial affairs through unnecessary examinations to determine the existence of unrelated business taxable income, and to limit the scope of examination for this purpose to matters directly relevant to a determination of the existence or amount of such income. This section also imposes additional restrictions upon other examinations of such organizations.

(2) *Books of account.* No examination of the books of account of an organization which claims to be a church or a convention or association of churches shall be made except after the giving of notice as provided in this subparagraph and except to the extent necessary (i) to determine the initial or continuing qualification of the organization under section 501(c)(3); (ii) to determine whether the organization qualifies as one, contributions to which are deductible under section 170, 545, 556, 642, 2055, 2106, or 2522; (iii) to obtain information for the purpose of ascertaining or verifying payments made by the organization to another person in determining the tax liability of the recipient, such as payments of salaries, wages, or other forms of compensation; or (iv) to determine the amount of tax, if any, imposed by the Code upon such organization. No examination of the books of account of a church or convention or association of churches shall be made unless the Regional Commissioner believes that such examination is necessary and so notifies the organization in writing at least 30 days in advance of examination. The Regional Commissioner will conclude that such examination is necessary only after reasonable attempts have been made to obtain information from the books of account by written request and the Regional Commissioner has determined that the information cannot be fully or satisfactorily obtained in that manner. In any examination of a church or convention or association of churches for the purpose of determining unrelated business income tax liability pursuant to such notice, no examination of the books of account of the organization shall be made except to the extent necessary to determine such liability.

(3) *Religious activities.* No examination of the religious activities of an organization which claims to be a church or convention or association of

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churches shall be made except (i) to the extent necessary to determine the initial or continuing qualification of the organization under section 501(c)(3); (ii) to determine whether the organization qualifies as one, contributions to which are deductible under section 170, 545, 556, 642, 2055, 2106, or 2522; or (iii) to determine whether the organization is a church or convention or association of churches subject to the provisions of part III of subchapter F of chapter 1. The requirements of subparagraph (2) of this paragraph that the Regional Commissioner give notice prior to examination of the books of account of an organization do not apply to an examination of the religious activities of the organization for any purpose described in this subparagraph. Once it has been determined that the organization is a church or convention or association of churches, no further examination of its religious activities may be made in connection with determining its liability, if any, for unrelated business income tax.

(4) *Effective date.* The provisions of this paragraph shall apply to audits and examinations of taxable years beginning after December 31, 1969. [Reg. § 301.7605-1.]

.10 Historical Comment: Adopted 10/23/59 by T. D. 6421. Amended 10/24/60 by T. D. 6498 for clerical changes. Amended 10/26/71 by T. D. 7146 to reflect Sec. 121(f) of P. L. 91-172.

[¶ 5928] Time and Place of Examination

• • *CCH Explanation*

.01 Code Sec. 7605 gives the Commissioner authority to fix such time and place for an examination as are reasonable under the circumstances. However, when appearance and production of books and records under summons are required, the date fixed for appearance cannot be less than 10 days after the issuance of the summons. See .10 below.

The taxpayer is not to be subjected to unnecessary examination or investigations. In practice, only one inspection of a taxpayer's books of account will be made for each taxable year unless the taxpayer requests otherwise, or unless the Commissioner notifies the taxpayer in writing that an additional inspection is necessary. On and after August 17, 1954 this provision applies to taxes imposed under either the 1939 or 1954 Code.

Churches and conventions or associations of churches are subject to the tax on unrelated business income after December 31, 1975 (see ¶ 3237.01). An Internal Revenue agent may examine the books of a church or convention or association of churches only if a Regional Commissioner (or higher tax official) has reason to believe that the church is carrying on an unrelated trade or business and, acting on this belief, notifies the organization in advance of examination.

Authority to examine the religious activities is limited to determining whether the organization is a church or association of churches. And authority to examine the books is limited to determining the amount of unrelated business income tax. Though effective for taxable years beginning after December 31, 1969, the examination restriction was not truly viable until after December 31, 1975.—CCH.

[¶ 5928.012]—Continued

Reference to a contract of sale in 1968 was not an additional inspection. The reference to taxpayers' 1968 transactions was to ascertain facts and figures relevant to the treatment of their 1970 income.

H. E. Doll, 33 TCM 813, Dec. 32,693(M), TC Memo 1974-190. Aff'd per curiam, CA-9, 75-2 ustc ¶ 9661, 526 F2d 552.

The mere reexamination of the taxpayer's return was not a second examination of books and records within the meaning of Code Sec. 7605(b) and, therefore, did not require written notice by the Commissioner.

E. O. Showalter, 33 TCM 192, Dec. 32,462(M), TC Memo 1974-40.

Taxpayer, an officer and sole owner of a corporation, was directed to obey a summons to produce records of his corporation even though such records might ultimately be used to incriminate him. The sole owner of a corporation cannot assert his personal privilege against self-incrimination as a valid ground for refusing to produce his corporation's records. Further, the summons was not invalid because the reopening letter had not been issued prior to the issuance of the summons, since Code Sec. 7605 protects only the taxpayer's books, and the subject of the summons was the records of his corporation.

H. A. Bass, DC, 74-1 ustc ¶ 9386.

.014 Church organizations.—Authority to approve a request to examine books of account and religious activities of a church or a convention or association of churches is delegated to the Assistant Commissioner (Compliance) and to Regional Commissioners.

C. D. O. No. 137, issued and effective June 27, 1973, 38 F. R. 17852, 737 CCH ¶ 6724.

An order enforcing a summons issued by the IRS and denying taxpayer's pre-enforcement discovery was reversed and remanded on appeal. The lower court should have held a limited evidentiary hearing because the taxpayer's allegations of bad faith harassment raised sufficient doubt about the Service's purposes to require the determination of whether further inquiry by way of discovery was warranted.

Church of Scientology of Calif.; Cluberton v., CA-9, 75-2 ustc ¶ 9584, 520 F2d 818.

A church organization did not prove its contention that the administrative procedures of Code Sec. 7605(c) and of the regulations had not been complied with because there was no showing of a determination by the Regional Commissioner that the specific items requested in a summons were necessary.

Free-For-All Missionary Baptist Church, Inc., DC, 75-2 ustc ¶ 9823.

.015 Deficiency not void.—Deficiency resulting from an improper second examination of plaintiff's books, against which it protested, is not void.

Mangone Co., Inc. v. U. S., (Ct. Cls.) 1931 CCH ¶ 9690, 54 F. 2d 168.

Mangone case, above, distinguished, and deficiency assessment held void where taxpayer was totally unaware of the violation and thus had no opportunity to protest.

H. M. Reineman, (CA-7) 62-1 ustc ¶ 9386, 301 F. 2d 267.

A prohibited additional examination of books of account (such as occurred here) does not necessarily mean that the deficiency must be quashed. Here, the deficiency was primarily based upon information gleaned from sources other than personal records. Moreover, although the taxpayers had not consented to a second examination, they were aware that it was occurring when it took place and should have challenged it then.

P. S. Moloney, CA-6, 75-2 ustc ¶ 9608, 521 F2d 491. Cert. denied, 423 US 1017.

.016 The court, on appeal, refused to consider the question of the validity of such assessment where the issue was not raised in the Board proceeding.

Glassell v. Com., (CA-5) 1930 CCH ¶ 9503, 42 F. 2d 653.

The failure of the IRS to notify the taxpayer of its intention to re-examine the taxpayer's records for a taxable year which had already been audited did not nullify an assessment of over $330,000 based on the re-examination for that year.

Field Enterprises, Inc., (Ct. Cls.) 65-2 ustc ¶ 9561, 348 F. 2d 485.

Following the examination of the books and records of taxpayer's transferor, proposed adjustments with respect to the years 1954-1956 were settled administratively. Thereafter, the Commissioner, without proper notice in writing, requested permission to re-examine the same books and records, which was refused. Following this, the Commissioner, without the aid of the books and records, proposed additional adjustments for the same years which became the basis for a formal notice of deficiency, the validity of which was denied. It was held that since the Commissioner did not, in fact, re-examine the books and records in question, the failure to give a written notice of intention to do so did not affect the validity of the deficiency notice and the burden of proof, therefore, rested upon the taxpayer.

United States Holding Co., 44 TC 323, Dec. 27,423.

M. H. Hall, (CA-5) 69-1 ustc ¶ 9207, 406 F. 2d 706.

.018 Inadequate records.—The examination restrictions were not violated where, in addition to examination of check stubs and notations thereon, the revenue agent asked for bank statements, checks, and/or receipted bills for the purpose of determining gross income and verifying claimed deductions.

Emily Marx, 13 TC 1099, Dec. 17,408 (Acq.).

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16. Internal Revenue ⇐1456

Since church's allegations of bad faith harassment by Internal Revenue Service, though thin, raised doubt as to Service's purposes, district court should have held a limited evidentiary hearing to determine whether further inquiry into the Service's purposes by way of discovery was warranted; although such a hearing would entail cross-examination of the summoning agent, permissible scope of the hearing was for the district court's discretion. 26 U.S.C.A. (I.R.C. 1954) § 7602; Fed.Rules Civ.Proc. rule 81(a)(3), 28 U.S.C.A.

17. Internal Revenue ⇐1456

Although summonee attempted discovery only by way of taking deposition and request for internal revenue service documents, summonee did not waive its right to evidentiary hearing to determine whether further inquiry into Service's purposes by way of discovery was warranted where summonee twice called district court's attention to case law providing for such a hearing in an enforcement proceeding. 26 U.S.C.A. (I.R.C.1954) § 7602.

James Q. Fisher (argued), Encino, Cal., for respondents-appellants.

Alfred S. Lombardi, Atty. (argued), Tax Div., U. S. Dept. of Justice, Washington, D. C., for petitioners-appellees.

OPINION

Before DUNIWAY and ELY, Circuit Judges, and JAMESON,* District Judge.

DUNIWAY, Circuit Judge:

The Church of Scientology of California appeals from the district court's order enforcing a summons issued by an Internal Revenue Service agent under § 7602 of the Internal Revenue Code of 1954, 26 U.S.C. § 7602, and denying the Church's request for pre-enforcement discovery. We reverse and remand for further proceedings.

I. *Facts.*

On February 8, 1973, agent Cluberton of the Service's Audit Division issued a summons to Henning Heldt, then vice president of the Church of Scientology of California, requiring Heldt to appear on February 20, 1973, to testify and to produce for examination certain records of the Church bearing on its federal income tax liability for 1968 and 1969. Heldt appeared at the appointed time, apparently willing to testify, but without the required records. Heldt said that he was no longer an officer of the Church and that he had neither control nor possession of the records because he had resigned as director and vice president of the Church four days earlier, on February 16, 1973. The agent noted Heldt's appearance but did not examine him. In the course of two years of negotiations preceding the issuance of the summons, Heldt had consistently held himself out to the agent as the representative of the Church in charge of its books and records, and never stated that he was contemplating resigning.

On September 5, 1973, the Service petitioned the district court to enforce the summons against Heldt and the Church under 26 U.S.C. §§ 7402(b) and 7604(a), both of which somewhat redundantly gave the district courts jurisdiction "by appropriate process" to compel compliance with such summonses. The district court issued an order requiring Heldt and the Church to show cause why they should not be required to comply with the summons.

Heldt and the Church then filed a notice of taking depositions of agent Cluberton and two other Service officials and a demand for the production of Service files relating to the Church. The Service moved to quash this discovery. Then Heldt and the Church responded to the order to show cause by alleging, *inter alia*, that the Service had issued the summons for the bad faith purpose of harassing the Church. More specifically, the Church asserted that the instant

*The Honorable William J. Jameson, Senior United States District Judge for the District of Montana, sitting by designation.

summons was part of a concerted nationwide Service strategy to harass various churches of Scientology, which are in the Church's words "doctrinal cousins" but separate entities. According to the Church, the Service has followed a pattern of initiating investigations and administrative and judicial proceedings, but nonetheless resisting definitive determination of the tax exempt status of those churches—all, the Church alleges, for the purpose of applying pressure to the churches to settle the issue of their claimed tax exemptions and of eliminating Scientology organizations. The Church sought to take the depositions of Service officials to attempt to uncover evidence to support these allegations.

The district judge held a hearing on the order to show cause and on the Service's motion to quash discovery, listening to oral argument by counsel, but without the presentation of testimony or other evidence other than affidavits already on file. Concluding that the "allegation of harassment is not supported by the record," the judge entered orders (1) quashing the notice of taking of depositions and (2) enforcing the summons against the Church. At the request of the Church, the judge stayed enforcement of the summons pending appeal, on the condition that the Church deposit with the court all of the books and records sought by the summons. The Church did so, filling 23 trunks with records, and brought this appeal.

[1] We have jurisdiction under 28 U.S.C. § 1291. *Reisman v. Caplin*, 1964, 375 U.S. 440, 449, 84 S.Ct. 508, 11 L.Ed.2d 459; *D. I. Operating Co. v. United States*, 9 Cir., 1963, 321 F.2d 586.

II. *Summons Enforcement Proceedings in General.*

We begin with a review of a few basic, settled principles.

[2–4] An internal revenue summons is "administratively issued but its enforcement is only by federal court authority in 'an adversary proceeding' affording the opportunity for challenge and 'complete protection to the witness.'" *Donaldson v. United States*, 1971, 400 U.S. 517, 525, 91 S.Ct. 534, 539, 27 L.Ed.2d 580; *Reisman v. Caplin*, 1964, 375 U.S. 440, 446, 84 S.Ct. 508, 11 L.Ed.2d 459. The Federal Rules of Civil Procedure apply to a summons proceeding. Fed.R.Civ.P. 81(a)(3); *United States v. Powell*, 1964, 379 U.S. 48, 58, n. 18, 85 S.Ct. 248, 13 L.Ed.2d 112; *Martin v. Chandis Securities Co.*, 9 Cir., 1942, 128 F.2d 731, 734. But the Civil Rules are not inflexible; a district court may limit their application in a proceeding to enforce a summons which is intended to be a summary proceeding, so long as the rights of the party summoned are protected and an adversary hearing, if requested, is made available. *Donaldson, supra*, 400 U.S. at 528–29, 91 S.Ct. 534.

[5] The Internal Revenue Service need not meet any standard of probable cause to obtain enforcement of its summons; it must show only (1) that the investigation will be conducted pursuant to a legitimate purpose; (2) that the inquiry may be relevant to the purpose; (3) that the information sought is not already within the Service's possession; and (4) that the administrative steps required by the Internal Revenue Code have been followed. *United States v. Powell, supra*, 379 U.S. at 57–58, 85 S.Ct. 248.

However, as the Court explained in *Powell*, 379 U.S. at 58, 85 S.Ct. at 255 (footnotes omitted):

> This does not make meaningless the adversary hearing to which the taxpayer is entitled before enforcement is ordered. At the hearing he "may challenge the summons on any appropriate ground," *Reisman v. Caplin*, 375 U.S. 440, at 449, 84 S.Ct. [508], at 513 [11 L.Ed.2d 459]. Nor does our reading of the statutes mean that under no circumstances may the court inquire into the underlying reasons for the examination. It is the court's process which is invoked to enforce the administrative summons and a court may not permit its process to be abused. Such an abuse would take place if the summons had been issued for an im-

proper purpose, such as to harass the taxpayer or to put pressure on him to settle a collateral dispute, or for any other purpose reflecting on the good faith of the particular investigation. The burden of showing an abuse of the court's process is on the taxpayer, and it is not met by a mere showing, as was made in this case, that the statute of limitations for ordinary deficiencies has run or that the records in question have already been once examined.

These principles were reaffirmed by the Court in *Donaldson v. United States*, 1971, 400 U.S. 517, 526–27, 91 S.Ct. 534, 27 L.Ed.2d 580, and more recently in *United States v. Bisceglia*, 1975, 420 U.S. 141, 146, 95 S.Ct. 915, 43 L.Ed.2d 88.

III. *The Alleged Abuse of Process.*

The four criteria for enforcement set out in *Powell* were satisfied in this case. The principal question on appeal is whether the district court erred in enforcing the summons without allowing discovery and without taking evidence on the alleged abuse of the court's process. We conclude that the court should have held a limited pre-enforcement evidentiary hearing.

A. *The Allegation of Bad Faith IRS Harassment.*

We first consider the Church's allegations and the support for them that appears in the record.

Attached to the Church's memorandum in opposition to enforcement of the summons is a "Summary of Administrative and Judicial 'Proceedings involving the Church of Scientology and its Parishioners," which the Church says reveals a pattern of bad faith IRS harassment. This summary lists eleven proceedings involving various churches of Scientology. With respect to the California Church, the summary states that the Service retroactively revoked the tax exempt status of the California Church in 1968 and that questions of the Church's tax liability for 1964 through 1967 were pending at the appellate conference level when the summons was issued. Also appended to the memorandum are the affidavit of Heldt and certain correspondence between the Church and Service officials in which the Church asked the Service, and the Service refused, to defer the examination for 1968 and 1969 while examinations for earlier years were pending.

[6, 7] The pendency of proposed assessments for the earlier years, however, does not in itself indicate bad faith on the part of the Service. Under § 501(c)(3) of the Code, determination of tax exempt status for a given year depends upon the financial operation of the Church for that year. *See Church of Scientology of Hawaii v. United States*, 9 Cir., 1973, 485 F.2d 313, 319 (Koelsch, J., dissenting). Moreover, the gross receipts of the California Church for 1968 and 1969 were markedly higher than those for 1964 through 1967. It was not unreasonable for the Service to investigate the different periods separately but simultaneously.

The Church also cites our *Church of Scientology of Hawaii* case, *supra*, and another case now pending on appeal to this court, *Handeland v. Commissioner*, 519 F.2d 327, as evidence of an alleged bad faith "harass and moot" strategy in which the Service repeatedly imposes assessments on churches of Scientology but stops short of litigating the merits of the churches' tax exempt status by refunding the taxes paid or conceding non-liability. In the Church of Hawaii case, we held that the taxpayer's suit for a refund was not mooted by the Service's tender of the taxes paid. *Handeland* involves an action in the Tax Court by ministers of the Church of Scientology of Minnesota in which the government admitted error and the Tax Court entered a judgment without opinion for the ministers. The propriety of this mooting tactic is not now before us. If this mooting tactic is improper the Church will have its remedy, as it did in the *Church of Hawaii* case.

For present purposes, we conclude that the Service's litigative strategy

those cases does not sufficiently evince bad faith to require us or the district court to deny enforcement of the summons. It may be that the Service has capitulated in certain cases because small amounts were in issue or because it has insufficient evidence to sustain its case. We see no reason to bar it from gathering the evidence it deems necessary in this case. We note in passing that the Service has litigated to finality and won a case involving the tax exempt status of a Scientology church in *Founding Church of Scientology v. United States*, 1969, 412 F.2d 1197, 188 Ct.Cl. 490, *cert. denied*, 397 U.S. 1009, 90 S.Ct. 1237, 25 L.Ed.2d 422, where the court held that the Church failed to prove that no part of the corporation's net earnings inured to the benefit of private individuals. See 26 U.S.C. § 501(c)(3).

As evidence of purportedly improper Service motives, the Church also relies on a Service "Manual Supplement" dated September 2, 1970. Its stated purpose, as we observed in *Church of Scientology of Hawaii, supra*, 485 F.2d at 317, is to identify "Church of Scientology type religious organizations" and to provide guidelines for examining returns and processing applications. However, we see no reflection of a nefarious purpose on the face of this document.

The manual supplement is based on the opinion of the Court of Claims in *Founding Church of Scientology v. United States, supra*. The court discussed both the tenets and the structure of Scientology organizations. After pointing out that the Founding Church tithed 10 percent of its gross income to founder L. Ron Hubbard, the court observed, 412 F.2d at 1199:

> Other Scientology congregations, franchises, and organizations also paid Hubbard a portion of their gross income, usually 10 percent.

The Court of Claims explained, 412 F.2d at 1201:

> For purposes of deciding this case, we do not consider the income accruing to Hubbard from the affiliated congregations and organizations as coming from plaintiff. However, under the circumstances here, the fact that Hubbard had income from such closely related sources indicates that Hubbard's compensation from plaintiff was not for full-time service. During the years in issue these other percentages, fees, and commissions, so far as the record shows, were apparently received or receivable by Hubbard for his personal use. Such an arrangement suggests a franchise network for private profit and, in turn, casts doubt upon the propriety of the payments by plaintiff to Hubbard and the members of his family. The fact that Hubbard was the recipient of income from plaintiff in the form of royalties and commissions likewise occasions an inference of personal gain.

Given the evidence in that case and the conclusions of the Court of Claims, it was entirely reasonable for the Service, using the characteristics sketched by that court, to identify Scientology organizations and to establish a uniform policy and procedure for examining them. In fact, we might suspect an improper external influence if, under the circumstances, the Service did not give such organizations careful scrutiny.

[8] In short, we agree with the district court that the allegations of harassment and improper purposes were not supported by the record and standing alone did not require the court to deny enforcement. However, our inquiry does not end here, for it may be that the Church's allegations have more substance than meets the eye. *See, e. g., Center on Corporate Responsibility, Inc. v. Schultz*, D.D.C., 1973, 368 F.Supp. 863 (evidence of White House use of IRS administrative actions against certain "activist" organizations whose views were offensive to the White House).

B. *Denial of Discovery and Evidentiary Hearing.*

The Church contends that it was entitled to discovery under Fed.R.Civ.P. 30 and 34 or, failing that, an evidentiary hearing to inquire into the motives of the Service in issuing the summons.

[9–12] Under Fed.R.Civ.P. 81(a)(3) the district court has considerable discretion to restrict or deny discovery. *See United States v. Bell*, 9 Cir., 1971, 448 F.2d 40, 42; *United States v. Ruggeiro*, 9 Cir., 1970, 425 F.2d 1069, 1071; *United States v. Ahmanson*, 9 Cir., 1969, 415 F.2d 785, 787. In contrast to the procedure in ordinary civil cases, discovery in a summary summons enforcement proceeding is the exception rather than the rule. The party resisting enforcement should be required to do more than *allege* an improper purpose before discovery is granted. *United States v. National State Bank*, 7 Cir., 1972, 454 F.2d 1249, 1252; *United States v. Salter*, 1 Cir., 1970, 432 F.2d 697, 700. Conclusory allegations carefully tailored to the language of *Powell, supra*, that the Service has issued a summons for an improper purpose such as to harass the taxpayer or to put pressure on him to settle a collateral dispute, are easily made. *See Garrett v. United States*, 9 Cir., 1975, 511 F.2d 1037.

Allowing the Church to take depositions of the examining IRS agent and his superiors and to inspect internal IRS records and memoranda on the basis of such conclusory allegations would place undue burdens on the Service and impede what is supposed to be a summary enforcement procedure. Accordingly, we reject the Church's argument that it was entitled to pre-enforcement discovery.

[13–16] Nonetheless, because, as we have seen, the Church or any other summonee bears the burden of proving bad faith harassment or other abuse, we think that the summonee must be afforded at least *some* opportunity to substantiate its allegations.

The Church argues that, failing to grant its request for discovery, the district court should at least have held an evidentiary hearing to inquire further into the motives of the Service in issuing the summons. As the Church points out, that was the approach adopted by the First Circuit in *United States v. Salter*, 1 Cir., 1970, 432 F.2d 697, where the summonee also alleged an improper Service purpose in issuing a summons. There the court said (at 700):

> We agree with the government, however, that respondent should be required to do more than *allege* an improper purpose before discovery is ordered in a proceeding of this type. Some *evidence* supporting respondent's allegations should be introduced. We approve of the following suggestion offered by the government:
>
> "The general solution would probably be for the district court to proceed directly to a hearing at which, if desired, the summonee could examine the agent who issued the summons, concerning his purpose. The court could then, by observation and, where necessary, its own questioning of the agent, makes its own determination of whether exploration, as by discovery, seemed to be in order."

If, at the end of the hearing, there remains a substantial question in the court's mind regarding the validity of the government's purpose, it may then grant discovery.

The Third Circuit has recently adopted a similar procedure in *United States v. McCarthy*, 3 Cir., 1975, 514 F.2d 368. We agree with the First and Third Circuits that this solution would accommodate the needs of efficient tax administration and at the same time provide a reasonable opportunity for the summonee to carry the burden imposed by *Powell, supra*, of showing an abuse of the court's process.

In approving the procedure suggested by the First Circuit, we also endorse that court's limiting rationale that the purpose of the evidentiary hearing is to sift out those rare cases where bald allegations of harassment or improper purpose can be substantiated and thereby to avoid dilatory and burdensome discovery procedures. As the First Circuit said in *Salter, supra*, 432 F.2d at 700–01 (footnote omitted):

> We believe that there are strong reasons of public policy for placing

taken of proof on respondent before allowing discovery in an enforcement proceeding of this type. A broad discovery order puts the Internal Revenue Service under a severe handicap in conducting a civil investigation. Broad discovery can be expected to cause extensive delays and to jeopardize the integrity and effectiveness of the entire investigation. Coupled with these considerations is the fact that taxpayers have been almost uniformly unsuccessful in proving an "improper purpose" defense. Requiring an evidentiary hearing will not preclude a respondent from raising and proving a [sic] "improper purpose," and we of course have no intention of precluding him from doing so. But we feel that the hearing requirement will have the salutary effect of eliminating discovery in cases in which it is clear that respondent will not be able to prove his allegations.

Applying these principles to the case at hand, we conclude that the Church's allegations of bad faith harassment by the Service, though thin, raised sufficient doubt about the Service's purposes to require the district court to hold a *limited* evidentiary hearing to determine whether further inquiry into the Service's purposes by way of discovery is warranted. Although we anticipate that such a hearing would entail, for example, cross-examination of the summoning agent (*Cf. Wild v. United States*, 9 Cir., 1966, 362 F.2d 206, 208–09), we do not attempt to define precisely the permissible scope of the evidentiary hearing. We leave that to the discretion of the district court.

[17] In the proceedings below, the Church attempted discovery only by way of taking depositions and requests for IRS documents. Apparently counsel for the Church mistakenly believed that it had a right to discovery before the presentation of any evidence in the summons enforcement proceeding. Thus it is arguable that the Church waived any argument that it was entitled to a pre-discovery evidentiary hearing. However, we agree with the Third Circuit, *McCarthy, supra*, 514 F.2d at 368 n. 11, that to hold under these circumstances that the Church failed to ask the court for the proper sequence of procedures would be unduly harsh. Moreover, in reviewing the record, we note that the Church twice called the district court's attention to the *Salter* case and the procedure there recommended. Accordingly, we conclude that the Church did not waive its right to an evidentiary hearing.

IV. *Conclusion.*

In view of our conclusion that the district court should have granted the Church a limited evidentiary hearing to inquire into the Service's purposes, we do not reach the Church's other arguments for reversal.

Reversed and remanded for further proceedings.



William E. SHEEHAN, by his father, Henry Sheehan, as next friend, Individually on behalf of himself and on behalf of a class of persons similarly situated but too numerous and too transitory to mention, Plaintiffs-Appellants,

v.

William J. SCOTT, Attorney General of Illinois, et al., Defendants-Appellees.

No. 74–1281.

United States Court of Appeals, Seventh Circuit.

Argued Jan. 17, 1975.

Decided July 22, 1975.

Plaintiff, who had been absent from school 14 days during two months, and who had been required to meet with probation officer who inquired into his family life and personal makeup, sued chal-

Item 5, Law Office Dept #22

STATE OF CALIFORNIA
FRANCHISE TAX BOARD
447 COLLEGE AVENUE
SANTA ROSA, CALIFORNIA 95403

February 16, 1978

1974 & 1975
Income Years

☐ Personal Income Tax

☐ Bank and Corporation Tax

Richard and Claire Janaro
2451 Road K
Redwood Valley, CA 95470

Your California income tax return(s) for the year(s) indicated above has been assigned to this office for audit. It is our desire to complete a review of your records as soon as practicable with the least inconvenience to you.

To aid us in scheduling audit appointments, please fill in the information requested on the reverse side and return one copy of this letter in the enclosed business reply envelope.

The audit will include, but will not be limited to:

☐ Books of original entry (e.g. general journals, receipts and disbursements journal).

☐ Summary ledgers (e.g. general ledgers, subsidiary ledgers).

☐ Canceled checks or receipts to substantiate _____

_____

☐ Partnership agreement.

☐ Profit sharing plan.

☐ Bank statements.

☐ Corporation minutes.

☒ Source documents to support

☐ 1. Contributions
2. Income averaging - copy of 540's 1971, 72, 73, 74
3. Medical
☐ 4. Dependents - Please complete the enclosed dependent forms and mail together with copy of this letter in the enclosed self-addressed envelope.

Failure to have the above checked items available at the designated audit location may result in adjustments based on the information available at the time of the audit.

Harry Richey
Tax Auditor
Santa Rosa District
Telephone (707) 544-0574

FTB 4812-79 (3-75)

R-4-a (6)

QUESTIONNAIRE TO ASSIST IN THE SCHEDULING OF FRANCHISE TAX AUDITS

Subject: ☐ CALIFORNIA PERSONAL INCOME TAX
☐ CALIFORNIA FRANCHISE TAX

1. Address where records can be examined:

2. Individual to contact for appointment to examine records:
Name. Telephone

3. If federal statute of limitations has been extended for subject year(s) or any prior year, indicate year and extended statute date.

Year	Extended Statute Date	Year	Extended Statute Date	Year	Extended Statute Date

4. Has IRS audited your returns for any subject year or prior year?

☐ No ☐ Yes

If yes, send original or copy of Revenue Agent's Report. Original will be returned. This may make our independent examination unnecessary.

5. Is IRS now examining or planning to examine your returns?

☐ No. ☐ Yes (state Years)

6. Corporate taxpayers only - List name(s) of all corporate affiliates (parent or subsidiary) and percent of ownership. Show corporate numbers for those that file California returns.

Taxpayer's signature: Date

STATE OF CALIFORNIA
FRANCHISE TAX BOARD
Sacramento, California 95867

Information to Support Exemption Claimed for Dependent on CALIFORNIA Income Tax Return

For Calendar Year or Fiscal Year Begun , 19 , and Ended , 19 .

FIRST NAME(S) AND INITIAL(S)	LAST NAME	Your social security number	Spouse's social security number

Please Type or Print

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

CITY, TOWN OR POST OFFICE	STATE	COUNTY	ZIP CODE

Indicate your marital status on last day of the year.

1. ☐ Single 2. ☐ Married, filed joint return
3. ☐ Married, filed separate return—If this item checked, enter spouse's social security number in space above and enter first name here ▶ _____
4. ☐ Married individuals living apart claiming "head of household" and unmarried "head of household"—Complete page 2
5. ☐ Widow(er) with dependent child—enter year of death of husband (wife) 19___ (limited to two years following the death of spouse, if spouse died in 1972 or later).

ANSWER ALL THE FOLLOWING QUESTIONS IN REGARD TO EACH PERSON CLAIMED AS A DEPENDENT. IF HEAD OF HOUSEHOLD IS CLAIMED, ALSO ANSWER ALL QUESTIONS ON REVERSE SIDE OF THIS FORM.

1. Name of dependent(s)				
2. Citizen of United States?	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
3. Relationship (if not closely related by blood, explain)				
4. Age				
5. If 19 or over, was dependent(s) a full-time student?	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
6. How many months did dependent live with you?	____ Mos.	____ Mos.	____ Mos.	____ Mos.
7. If dependent did not live with you for the entire year, state the name, address and relationship of person with whom dependent was living _____				
8. If dependent is married, did he/she file a joint return with spouse?	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
9. Total amount necessary to maintain dependent for the year. Explain fully any unusual expenses, such as medical, etc., on reverse side	$____	$____	$____	$____
10. Total amount contributed by you for the year	$____	$____	$____	$____
11. Amount(s) you can substantiate by:				
Checks	$____	$____	$____	$____
Receipts	$____	$____	$____	$____
Other (explain or reverse)	$____	$____	$____	$____
12. Amount(s) contributed by others to support of dependent (Enter their names and addresses on reverse side)	$____	$____	$____	$____
13. Total income of dependent(s): wages, rent, dividends, etc. Itemize type of income and amounts on reverse side	$____	$____	$____	$____
14. Welfare assistance, social security and veteran benefit payments received by dependent(s)	$____	$____	$____	$____
15. If dependency status changed during the year, give dates and nature of change				

If you decide you are not entitled to claim an exemption for the dependent(s), please complete the withdrawal statement below.

WITHDRAWAL STATEMENT

I no longer believe I am entitled to claim an exemption for _____ and I withdraw my claim to this exemption. Please make the necessary adjustments to my income tax return for the year shown above.

Signature	Date	Signature	Date

I declare under penalties of perjury that the above statements are true and correct to the best of my knowledge and belief.

Signed B-4-a (7) Date

FTB 3805A (1-77)

HEAD OF HOUSEHOLD

ANSWER THE FOLLOWING QUESTIONS IF HEAD OF HOUSEHOLD IS CLAIMED *(See requirements below)*

☐ Never married ☐ Final divorce/dissolution Date_____ ☐ Married individuals living apart Date_____
☐ Widow(er) Date_____ ☐ Legal separation (interlocutory decree does not qualify) 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 taxable year?_____ 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? $_____

Amount contributed by others—Item 12, page 1 (list below names, addresses and amounts for each)

_____ $_____
_____
_____ $_____
_____
_____ $_____
_____
_____ $_____

Explanation of Questions 9, 11 and 13 on page 1 *(Attach additional sheet(s) if necessary)*

Question No.	

REQUIREMENTS

Head of Household—A head of household is an individual who, on the last day of the taxable year, was single or legally separated from his spouse under a decree of separate maintenance, and who provided over one-half of the cost of maintaining a household occupied during the entire year, except for temporary absences, by:

(a) yourself and your qualified dependent (other than a dependent qualifying under a multiple support agreement);

(b) yourself and your unmarried child, grandchild, foster child or stepchild, even though such child is not a dependent; or

(c) your father or mother who is a qualified dependent of the individual.

—OR—

Married Individuals Living Apart—You can file as head of household if you meet the following tests:

(a) You file a separate return.

(b) You paid more than half the cost to keep up your home for the taxable year.

(c) Your spouse did not live in your home at any time during the taxable year.

(d) Your dependent child or stepchild lived in your home during the entire year.

Cost of maintaining the home includes such items as rent, property insurance, property taxes, mortgage interest, repairs, utilities and cost of food. It does not include an individual's personal expenses, or any amount which represents value of services rendered by a member of the household or the taxpayer.

NOTE: No dependency credit is allowed for the dependent qualifying you as head of household.

Item # 6, Law Office Rept #22

Form **4868** Department of the Treasury Internal Revenue Service

Application for Automatic Extension of Time to File U.S. Individual Income Tax Return

1976

NOTE: Prepare this form in duplicate. File the original with the Internal Revenue Service Center where you are required to file your income tax return and pay the amount shown on line 6 below. Attach the duplicate to the face of your Form 1040. This is not an extension of time for payment of tax. The law imposes a penalty for late payment of tax unless you show reasonable cause for failure to pay when due. (See Instruction F.)

Please Print or Type

Name (If joint return, give first names and initials of both)	Last name	Your social security number
DAVID E.V. & GLADYS	SMITH	522 32 8452
Present home address (Number and street, including apartment number, or rural route)		Spouse's social security number
c/o EUGENE CHAIKIN, ESQ., P.O. Box 15156		524 70 5953
City, town or post office, State and ZIP Code		
SAN FRANCISCO, CA 94115		

An automatic 2-month extension of time until June 15, 1977, is hereby requested in which to file Form 1040 for the calendar year 1976 (or if a fiscal year return until _____, 19__, for the taxable year beginning _____, 1976, and ending _____, 1977).

1 Total tax you expect to owe for 1976 (see instruction C) I do not know since I've not rec'd my W-2 form

2 Federal income tax withheld

3 1976 Estimated tax payments (include 1975 overpayment allowed as a credit)

4 Other payments (see instruction C)

5 Total (add lines 2, 3, and 4)

6 BALANCE DUE (subtract line 5 from line 1). Pay in full with this application ▶

Signature and Verification

If Prepared by Taxpayer.—Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made herein are true and correct.

(David) E.V. Smith — April 15, 1977

Your signature — Date

Gladys Smith — 4-15-77

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

If Prepared by Someone Other Than Taxpayer.—Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made herein are true and correct, that I am authorized by the taxpayer to prepare this application, and that I am:

- ☐ A member in good standing of the bar of the highest court of (specify jurisdiction)
- ☐ A certified public accountant duly qualified to practice in (specify jurisdiction)
- ☐ A person enrolled to practice before the Internal Revenue Service.
- ☐ A duly authorized agent holding a power of attorney with respect to filing an extension of time. (The power of attorney need not be submitted unless requested.)
- ☐ A person standing in close personal or business relationship to the taxpayer who is unable to sign this application because of illness, absence, or other good cause. My relationship to the taxpayer and the reasons why the taxpayer is unable to sign this application are

Signature of preparer other than taxpayer — Date

See instructions on reverse

U.S. ARMY CORPS OF ENGINEERS
1160 LAKE MENDOCINO DR
UKIAH, CA 95482

B-4 #18

U. S. ARMY, CORPS OF ENGINEERS
CENTRAL PAYROLL OFFICE
POB 1439 DT STA OMAHA NB 68101
DEPT. OF ARMY 47-0382380

Type or print EMPLOYER'S Federal identifying number, name, address and ZIP code above.

L3A
38N4

Wage and Tax Statement 19 76

☐ CORRECTED ☐ DUPLICATE

COPY B To be filed with employee's FEDERAL tax return

FEDERAL INCOME TAX INFORMATION		SOCIAL SECURITY INFORMATION		AS REQUIRED INFORMATION		
Federal income tax withheld	Wages, tips and other compensation	FICA employee tax withheld	Total FICA wages			
82.90	3119.46	182.80	3119.46			

EMPLOYEE'S social security number ► 522-32-8452

DAVID E V SMITH
1706 LOCKWOOD DR
UKIAH CAL 95482

Type or print EMPLOYEE'S name, address and ZIP code above.

STATE OR LOCAL INCOME TAX INFORMATION

Name	Tax withheld	Wages paid	Employer's identifying number
CAL	9.59	3119.46	80503089

Social security (FICA) rate of 05.85% includes 00.90% for Hospital Insurance Benefits and 04.95% for old-age survivors, and disability insurance.

This information is being furnished to the Internal Revenue Service and appropriate State officials and other authorized tax officials.

Form W-2 (Magnetic Tape Reporting) 1 SEP 74

DA MILITARY/CIVILIAN - 6 PART

Department of the Treasury—Internal Revenue Serv

B-4-a (9)

Sept. 18, 1977
C/O P. O. Box 15156
San Francisco, CA 94115

Bernice Dobson
80 W. Repplier Rd.
Banning, CA 92220

Hi Bernie,

Things are cool here.

how is it there?

My typing is very rusty, so please overlook the errors.

I have a very good accountant who I have known for five years who will help me with my income tax returns.

As you know, I moved from Ukiah too L. A. and then to S. F., so I think I've lost some of the information or forms you sent too me to go with my income taxx returns.

Did you send me an I R S form Schedule K-1 for the "1972" income of $23,438.95, or did you send me another I R S form?

If you can, please tell me the amounts I received from W. 44th Ave. Farm in 1972, 1973, 1974, 1975 and 1976, so I can file my income tax returns.

Gladys and the children are all very happy and they say "Hi".

Please note the new post office box number. Thank you.

Please send the requested information to me as follows:

Mr. David E. V. Smith, B-1650
C/O Eugene Chaikin
P. O. Box 15156
San Francisco, CA 94115

I will close now trusting all is well with you.

Sincerely,

Eb (David E. V. Smith

Maria, file attached copy in my income tax file. Thanx, David

B-4-a (10)

AUTHORIZATION

We hereby authorize Hartford Fire Insurance Company, its agents and representatives, to permit demolition of the existing building structure at 1752 McKinnon Street, San Francisco, California, which remains after the fire of August 8, 1977, and removal of debris from the property.

Dated:_____

_____
James Edwards

_____
Irene Edwards

Witness:_____

B-4 a (11)

Item # 8

February 16, 1978

Charles R. Garry
Attorney at Law
1256 Market Street
San Francisco, Ca. 94102

Dear Mr. Garry:

Per our telephone conversation on December 18, 1977. If you recall, Ms. Jane Mutchmann of People's Temple Church referred me to you as the church counselor. I have made several attempts to resolve this matter by other means, unfortunately it is necessary for me to get conformation from the church.

I started attending meetings at the People's Temple Church in 1970, at which time generous contributions were given. When I, say generous, I am only making reference to my income level. In 1972 I started pay "commitment" in the sum of One Hundred-Fifty Dollars ($150.00) per month. This amount of course was in addition to special pledges, and regular meeting contributions. Beginning 1973 through 1974, I paid the "commitment" sum of Two Hundred-Ten Dollars ($210.00) per month. Beginning 1975 the entire congregation was requested to pay commitments in cash. We followed these instructions without question, and not thinking about the consequences of Income Taxes and/or audits. Later in 1975, I became a part of the communal living structure. As a part of this structure, I was required to donate my entire income, of Three Hundred-Thirty Five Dollars/Forty Three Cents ($335.43) by-weekly for over a period of one year.

I feel it is necessary to at least outline a few of the types of contributions I made during my membership with the church:

one $2,300 Ring - Gold Wedding Band with an $1,800 Jade stone with four 12 point Diamonds; A White Gold Band with one caret cut Diamond stone (first wedding band); A White Gold One half caret Stone surrounded with a horse shoe of six cut diamond points, cost approximately $650.00 in 1960.

Fur Coats: Full length Ranch Mink Coat; Full length Grey squirrel coat; Full length Brown Beaver coat; A full length Black Baby Seal coat trimmed with Black Fox and a designers Full length Power Blue and White Australian Lamb coat. A fur collection estimated cash value of $15,000.

B.4-a (12)

Three Thousand ($3,000) Dollars Savings deposited at Fireside Thrift Savings and Loan and the Bank of Tokyo.

A coin Collection estimation unknown, but cash value of Four Hundred Dollard in Bufflo nickles, mecury dimes, Silver dimes, quarters, half dollars, whole dollars and one. One ten dollars Gold certificate, in addition Six ($6,00) Thousand Dollars in pledges over a period of four-five years.

By no means can I ever obtain again the family heirlooms, coin collections, jewels, furs, energy and many sacrafices which I made in good faith.

I have estimated the approximate figure of Forty-Fifty Thousand Dollars of personal donations and monies accumulated over the greater part of my life. I am a single black mother which makes it all the more difficult for the Internal Revnue to acknowledge such sacraficial donations.

The sum of $8,542.58 can be verified through my previous payroll system, because I did maintain my check stubs. But this process is extremely time consuming, therefore, your clients cooperation in resolving this matter will be greatly appreciated.

I am further requesting as a suggestion from the Internal Revenue and my previous employer who firmly indicate that a receipt for all donations should have been issued by your client, such a receipt and/or written statement verifying the moderest sum of Fifteen Thousand ($15,000) Dollars. Again, this in my opinion is a reasonable request. And I look forward to hearing from you in the very near future.

Please find copies of my personal checks verifying large contributions.

Yours very truly,

Kay Henderson

KH:

bc:

B-4a (B)

SAN FRANCISCO, CALIF. 94115 5/24 19 74 11-227/1210

PAY TO THE ORDER OF People's Temple $ 75.00

Seventy-Five & 00/100 DOLLARS

JAPAN CENTER BRANCH
THE BANK OF TOKYO OF CALIFORNIA
1679 POST STREET • SAN FRANCISCO, CALIFORNIA 94115

MEMO Miscellaneous Kay Henderson

⑆121000227⑆ 04-069 633⑈ ⑈0000007500⑈

KAY C. HENDERSON
2121 GEARY BLVD., APT. 309
SAN FRANCISCO, CALIF. 94115

NO. 27

5/31 19 74 11-227/1210

PAY TO THE ORDER OF People's Temple $ 333.00

Three Hundred & Thirty-Three & 00/100 DOLLARS

JAPAN CENTER BRANCH
THE BANK OF TOKYO OF CALIFORNIA
1679 POST STREET • SAN FRANCISCO, CALIFORNIA 94115

MEMO Fudge 5/25/74 Kay Henderson

⑆121000227⑆ 04-069 633⑈ ⑈0000033300⑈

KAY C. HENDERSON
2121 GEARY BLVD., APT. 309
SAN FRANCISCO, CALIF. 94115

NO. 41

6/13 19 74 11-227/1210

PAY TO THE ORDER OF People's Temple $ 5.00

Five & 00/100 DOLLARS

JAPAN CENTER BRANCH
THE BANK OF TOKYO OF CALIFORNIA
1679 POST STREET • SAN FRANCISCO, CALIFORNIA 94115

MEMO Grocery Kay Henderson

⑆121000227⑆ 04-069 633⑈ ⑈0000000500⑈

KAY C. HENDERSON
2121 GEARY BLVD., APT. 309
SAN FRANCISCO, CALIF. 94115

NO. 39

6/12 19 74 11-227/1210

PAY TO THE ORDER OF People's Temple $ 210.00

Two Hundred & Ten & 00/100 DOLLARS

JAPAN CENTER BRANCH
THE BANK OF TOKYO OF CALIFORNIA
1679 POST STREET • SAN FRANCISCO, CALIFORNIA 94115

MEMO Travel Kay Henderson

⑆121000227⑆ 04-069 633⑈ ⑈0000021000⑈

B-4-a (14)

Item 9

Parcel number or
Legal Description
166-010-04

19 78 CHURCH EXEMPTION

CLAIM FOR EXEMPTION FROM PROPERTY TAXES UNDER SECTION 3(f), 4(d), AND 5, OF ARTICLE XIII OF THE CONSTITUTION OF THE STATE OF CALIFORNIA AND SECTIONS 206, 206.1, AND 256 OF THE REVENUE AND TAXATION CODE

(See also Sections 251, 254, 255, 260, 270, and 271 of the Revenue and Taxation Code.)

To receive the full exemption, a claimant must complete and file this form with the Assessor by March 31.

State of California, County of Mendocino

_____ states:
(Name of person making claim)

1. That as _____
(Title, such as President, etc.)

2. of the People's Temple of the Desciples of Christ
(Corporate or organization name of church)

3. the mailing address of which is P. O. Box 214, Redwood Valley, Ca. ZIP 95470
(Give complete address)

4. the location of the property of which is _____ ZIP _____
(Give complete address)

5. that I make this claim for church exemption on behalf of said organization for the 19____ – 19____ fiscal year on the property listed on this form and on any accompanying forms (attach a separate form for each location);

6. that all buildings and equipment claimed as exempt are used solely for religious worship; or that any building in the course of erection is intended to be used solely for religious worship;

7. that the land claimed as exempt is required for the convenient use of said buildings;

8. that all real property owned by the church upon which exemption is claimed for parking purposes is necessarily and reasonably required for the parking of automobiles of persons attending or engaged in religious worship or religious activity, and which is not at other times used for commercial purposes. "Commercial purposes" does not include the parking of vehicles or bicycles, the revenue of which does not exceed the ordinary and necessary costs of operating and maintaining the property for parking purposes.

STATE OF CALIFORNIA
COUNTY OF _____ } ss

I declare under penalty of perjury that this claim for church exemption, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief.

_____ _____
Signature of person making claim. Date

THE QUESTIONS ON THE REVERSE SIDE ARE A PART OF THIS CLAIM AND MUST BE ANSWERED.
THIS EXEMPTION CLAIM IS A PUBLIC RECORD AND IS SUBJECT TO PUBLIC INSPECTION.

Received by _____
(Deputy Assessor)

of _____
(County or City)

on _____
(Date)

PERSON TO CONTACT DURING NORMAL BUSINESS HOURS FOR ADDITIONAL INFORMATION

Name _____

Address _____

_____

Telephone Number _____

SBE-ASD AH 262 FRONT 9-29-77

B-4 on (15)

Jean Brown

This is a tax form we file with the City of San Francisco annually to qualify for exemption from City property tax, as a religious organization using the premises solely and exclusively for religious worship on the premises.

We file these forms every year, with usually about the same answers. The main question to wonder about is that they ask if anyone resides in the building. We are not zoned for living in the building.

Last year, chaikin wrote in response to this,

"yes, caretaker and secretary, 2 small rooms only when working overnight."

the year before, cartmell put
"yes, 2 people reside in the building."

and on the original one, tim stoen put for 1972/73, "commencing 2/1/73 4 rooms were used for living quarters for 5 persons, all being assistant pastors, custodian and clerks."

They inspected the church in October 1975.

I would suggest we hold this til March 1978, as it is not due til March 31. By that time there may be very few people left living in the building.

I would also suggest we send a copy overseas and get their advice.

This is the kind of form Chaikin would delay on as long as possible, at least til March, to put off any possible inspection until absolutely necessary.

June 1/7/78 (There is also the possibillity that the City might anticipate denying our exemption, considering our political acitvity ... another reason to delay for now though my guess is they would not and would leave it to the IRS to do the dirty work.

B-4-a (16)

Parcel number or Legal Description _____

19 78 CHURCH EXEMPTION

CLAIM FOR EXEMPTION FROM PROPERTY TAXES UNDER SECTION 3(f), 4(d), AND 5, OF ARTICLE XIII OF THE CONSTITUTION OF THE STATE OF CALIFORNIA AND SECTIONS 206, 206.1, AND 256 OF THE REVENUE AND TAXATION CODE

(See also Sections 251, 254, 255, 260, 270, and 271 of the Revenue and Taxation Code.)

To receive the full exemption, a claimant must complete and file this form with the Assessor by March 31.

State of California, County of San Francisco

_____ states:
(Name of person making claim)

1. That as _____
(Title, such as President, etc.)

2. of the PEOPLE'S TEMPLE OF THE DISCIPLES OF CHRIST
(Corporate or organization name of church)

3. the mailing address of which is 1859 Geary St. ZIP 94115
(Give complete address)

4. the location of the property of which is 1859 Geary Street ZIP 94115
(Give complete address)

5. that I make this claim for church exemption on behalf of said organization for the 19 78 – 19 79 fiscal year on the property listed on this form and on any accompanying forms (attach a separate form for each location);

6. that all buildings and equipment claimed as exempt are used solely for religious worship; or that any building in the course of erection is intended to be used solely for religious worship;

7. that the land claimed as exempt is required for the convenient use of said buildings;

8. that all real property owned by the church upon which exemption is claimed for parking purposes is necessarily and reasonably required for the parking of automobiles of persons attending or engaged in religious worship or religious activity, and which is not at other times used for commercial purposes. "Commercial purposes" does not include the parking of vehicles or bicycles, the revenue of which does not exceed the ordinary and necessary costs of operating and maintaining the property for parking purposes.

STATE OF CALIFORNIA
COUNTY OF San Francisco } ss

I declare under penalty of perjury that this claim for church exemption, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief.

_____ _____
Signature of person making claim. Date

THE QUESTIONS ON THE REVERSE SIDE ARE A PART OF THIS CLAIM AND MUST BE ANSWERED.
THIS EXEMPTION CLAIM IS A PUBLIC RECORD AND IS SUBJECT TO PUBLIC INSPECTION.

Received by _____
(Deputy Assessor)
of San Francisco
(County or City)
on _____
(Date)

	VOL.	BLOCK	LOT	F	P
1	5	707	18		
2					
3					

LOT	LAND	IMPROV.	EXEMPT	NET TOTAL
1				
2	R-4 a (17)			
3				

SBE-ASD AH 262 FRONT 9-14-72 (REVISED 10-1-75)

City and County of San Francisco

Assessor's Office

JOSEPH E. TINNEY
ASSESSOR

SAMUEL DUCA, M.A.I.
CHIEF ASSISTANT ASSESSOR

January 3, 1978

People's Temple of the Disciples of Christ
1859 Geary St.
San Francisco, Ca. 95115

IMPORTANT

FILE THIS CLAIM TODAY

Absolute deadline March 31st.

B-4 a (18)

(415) 558-4011 - 558-4351

Room 101, City Hall

San Francisco, CA 94102

June Crym Report #22 --Law Ofc, S. F. 3 Mar 73 Betty McCann

Copy Buford

Item	Name	Forms Received 30 Mar 73/tl
1	Blair, Earnestine K.	SB 1032-Int. Income
2	Bogue, Juanita	W-2
3	Chaikin, David	1099-Int. Inc.
4	Chaikin, Phyllis	W-2, #-2
5	Cobb, Sharon	W-2
6	Connedy, Inez S.	W-2
7	Conneserro, Versie	1099-Int. Income
8	Cordell, Edith	W-2 and change of Status & [illegible]
9	Cordell, Mark	W-2
10	Neal Cordell	W-2
11	Edwards, James	G.W. S&L -Int Paid Statement-In stmt.
12	Fields, Donald F.	W-2, W-2, W-2, 1099, 1099, Jut Funds Le.
13	Fitch, Betty	W-2
14	Fitch, Thomas A.	W-2
15	Groot, Pauline	W-2
16	Ijames, Judith K.	77-W-2; 76 W-2 Employee copy only
17	Ijames, Judith K.	77 W-2; 76 W-2 Employee copy only
18	Johnson, Earl J.	W-2p
19	Johnston, Laura R.	W-2
20	Jones, Lynetta [illegible]	W-2p
21	Keller, Darrell	W-2, W-2, W-2, Unempl. Notice
22	Kutulas, Edith	W-2
23	McKnight, Diana	W-2
24	Miller, Christine	W-2
25	Mitchell, Guy	W-2
26	Parks, Joyce	Letter re retirement, June 6, 77
27	Perry, Leon	1099
28	Molnar, Edith Francis	W-

B-4-a (19)

29	Sanders, Douglas	W-2, 1099
30	Simpson, James	W-2
31	Stroud, Robert H.	W-2
32	Swaney, Nathaniel B.	W-2, 540 ES form
33	Swinney, Cleve L & Helen	W2P(A)
34	Townes, LeFlora	W-2, W-2
35	Tschetter, Mary	W-2
36	Tropp, Harriett S.	W-2
37	Turner, Roosevelt	W-2, and Jan 73 check stubb
38	Wilson, Leslie M.	W-2
39	Walker, Gloria Dawn	W-2
40	Wotherspoon, Mary	1099 - Int. Inc.
41	Wotherspoon, Peter	W-2
42	Jones, Jim	W-2
43	Sines, Donald B.	76 W-2
44	Thomas, L.	W-2
45	Johnson, Ira	W-2
46	Jones, Earnest	W-2, 1099R, 599R
47	Brown, Jean	
48	Burgines, Rosie Lee	
49	Crym, June	
50	Davis, J. L.	
51	Fairley, Vadia	
52	Howell, Hattie	
53	Hollins, Vee	
54	Houston, Phyllis	
55	Jackson, Paulette	W-2
56	Johnson, Florida	
57	Jones, Brenda	
58	Rice, Christine	B-4-a (20)
59	Klingman, Michael	
60	Kislingberry, Sharron	W-2, W-2 & check stubb

Item #	Name	Forms Received 30 Mar 72/31
61	Kravitz, Brian	
62	Layton, Laurence P.	
63	Martin, Patricia A.	
64	McIlvane, J. H.	
65	Purifoy, Kathy	
66	Randolph, James H.	
67	Saffold, Alfreda	
68	Severns, Gina	
69	Smith, David E.	
70	Stahl, Carol A. (Alfred S. Depot)	
71	Williams, Sue Allen	
72	Wilson, Joe L.	
73	Young, Vera	
74	Bradshaw, Sandra	
75	Beck, George Donald	
76	Brown, Clinton J.	
77	Godshalk, Raymond D.	
78	Heneka, John F.	
79	Hoyer, Barbara . .	
80	Johnston, Kristine	
81	Sines, Debra L.	
82	Thomas, Carolyn	
83	Ufrein, Laurie	
84	Thomas, L.	
85	Sanders, Dorothy J.	Notice Change in Health Benefits

Received separately:

1a	King, Wanda	#-2
2a	James, Shirley	#-2, #-3
3a	Lendo, Karen	#-2

B-4-a(21)

Received with Mar 3 report from June --Law Office Report #22

Item Date	TO DO	Name	Description	Add'l Amt. Due
7 Mar 78	A	Cartmell, Walter C.	Automatic Assessment	$523.00
30 Sep 77	B	Christian, Vernetta	Order to Withhold Wages	816.39
23 Nov 77	B	Edwards, Shirley Ann	IRS Collection letter	1382.64
13 Mar 78	A	Jones, Annette T.	Auto Tax Incr Letter	686.77
31 Aug 77	G	Perry, Leon	IRS Hiway Tx due on Trk	135.00
9 Jan 78	A	Satterwhite, Alvary	Auto Tax incr-State	50.52
27 Jan 78	A	Satterwhite, Alvary	Auto Tax incr-Federal	383.20
9 Dec 77	B	Shavers, Mary L.	Collection Letter-IRS	219.52
1978	D	Swinney, Cleve & Helen	540 EX-Est. Tax State	Form
25 Nov 77	E	Swinney, Cleve & Helen	Tx Incr/Cleve Disab listed at $2876	686.00
20 Jan 78	A	Tschetter, Al & Mary	'76 Tax Incr Letter disallowing Sched A	1448.00
1974	F	Tropp, Dick & Kathy	74 St & Fed'l returns	Photocopy
1974	F	Schacht, Larry	1040 A for 1974	Photocopy
1974	F	Morton, Beatrice Orsot	1040	Photocopy
1974	F	Looman, Carolyn	1040	Photocopy
1974	F	Cobb, Sharon	St and Fed'l Returns	Photocopy
1974	F	[illegible], Sharon Linda	Form 540	Photocopy
1976	F	Gosney, Vernon	1040 A and 540	Original
74/75/76	F	Mutschmann, Jane	Tax records 3 years	Original
76/77	G	Perry, Leon	76 Returns and some 77 tax records -Orig file	Original

Jerri

A) Will send Church contribution letter after we locate figures & orig rtn.
B) Will do nothing. Is an IRS Collection letter. If you don't have it, they cannot collect!
C) Will send letter that he sold the truck last year and has not driven since
D) Not Applicable-if no earnings, you don't send it in.
E) Will mail letter to June, having her mail it on..stating that this is disability insurance SS and therefore not taxable..
F) Just for our files --nothing to do.
G) Will use the 77 records to help file his returns.

B-4-a (22)

Law Office Report #23 March 22, 1978 page 1 from Dee

TO CAROLYN LAYTON

1. Pets Unlimited - Discussed the unpaid Note with Bentzman, who recognizes the income we would have received from the payment by Pets on the Note as unrelated business income. Attached is a xerox copy of the Note. Pets promised to pay P.T. The only thing that has been paid is the interest last year, and nothing has come in since the extension granted last year, signed by Prokes. It was a 6 month extension, To avoid bad p.r. by foreclosing on nonpayment of the Note, we would prefer to sell at a discount - and have McElvane handle it. Bentzman suggested foreclosure, but the directions we received from you are interpreted here to mean sell the Note. Bentzman says that to sell the Note at a discount (a lower price than the original amount owed on the Note) will not bring us a profit, and therefore any income we receive on it would be a loss and not taxable as unrelated business income. It would be unrelated business income all right, but it would be not a profit and so would be one of the losses we could offset against the profits from other unrelated busines incomes we might have, in balancing out the total taxable unrelated business income.
up in 1977.
Jean Brown discussed the Pets Note with McElvane today on the phone; he is going to add the Note to the package deal offered to Sam Kalman, which is explained in more detail in Item #7 in this report.

2. Canoe Purchase - originally reported in Law Office Report # 13, item 10. You asked that we ask Eric about it. He asked me to write a letter for his signature demanding receipt of the canoes and threatening litigation. Attached is copy of letter, which is being taken to him tomorrow by Hue; if there are changes I will send them over later.

3. Corporations - attached are copies of Statement by Domestic Corporation, which are sent us annually to be filled out and signed by an officer of the corporation. Received so far on P.T., Apostolic, and Action Equality, Inc. Should we fill Apostolic and Action out? Are there any changes in officers on the P.T. one before I send it back signed by Carol Stahl, president? If we dont mail back Apostolic and Action, will bhat be further indication of lapse? Or should we send back blank with a note that corporations not active.

4. Agreement on sale of bus - attached is copy of agreement drawn up by Irvin and Rivers Bus Sales, for sale of one bus in Florida, which was left behind after they delivered the people to go over. Is this agreement ok for future similar deals. OK. ges

5. Attached is envelope with Carolyn Thomas, Barbara Moyer, and Bobbie Berge on W-2's and 1976 tax returns for those we've found; to be integrated with the rest that you've already received. I don't know if you will have recived the W-2's already - not yet; they went out with John, who was delayed in New York.

B-4-a (23)

6. Arletha Arnold: — will send report March 27, 1978.

7. Meeting with Sam Kalman, Kalman & Co, re his wish to buy up our properties - attached is a report on that meeting, with me and McElvane there.

8. Meeting with Bentzman re corporations, unrelated business income - Martha is writing up a detailed report on this, incorporating her write up, mine and Tim Clancy's.

9. Taxes - California residents may deduct contributions to SDI funds - this article should be passed on to Ed and Evelyn's mother for information.

10. Attached are copies of the original leases on Swinney, Swaney and Janaro, properties which Ed sees asunrelated business income. Bentzman agrees with him, because of the rental aspect.

11. Rita Thomas - Carolyn Thomas's sister. On court probation til June 1979. Misdemeanor charge, reduced from grand theft, happened last year, April. Divorced, husband has paid no child support and has not visited the child since divorce in 1975. She has no previous arrest record. Husband has now come to SF and is trying to get to her, harasses her in the street; he does not know that she lives at 998 Divisadero; she has nonmember companion. Came to me to ask if she could get probation awarded to Guyana, or if should move out of the state to get away from the husband and go over later. I told her she should check with her p.o1 before she goes anywhere out of state as it might jeopardize her probation. Is there any chance we could get her awarded to Guyana? I ask only because she is Carolyn's sister; Carolyn is going over this week because of relative harassment. Maybe you could check with Carolyn when she arfives.

B-4 ∧ (24)

12. Melvin Lowery - previously reported on Law Office Report # 13, item 1.c.. His behavior has become rather peculiar in the pst few weeks, and Leona is highly suspicious of him, also Alice. Last week he disappeared and left all the gas on in the apartment; discovered by CJ and thankfully no one was hurt. Counseled about it but still acting strange afterwards. Leona noted that he has set a pattern of bringing a briefcase with him everywhere he goes, and no one stops and inquires what is in the briefcase. Hue said that before Oliver and Lydia Morgan went over, Lydia came to him with a bunch of clippings Melvin had collected and given to her. They were all articles about P.T., the media slams specifically. We had considered approaching his probation officer and showing him slides because he comes up for annual review in June, but now we are considering sending him back to Los Angeles to live. Any suggestions?

13. Peoples Forum, Inc. - see attached Bank and Corporation Estimated Tax Form 100-ES received from Franchise Tax Board - do we file this with FTB. Also see attached notice Franchise Tax Board sent us in December - you have said let this corportion lapse - how do we let the Franchise Tax Board know this corporation is lapsing wihtut avoiding what they threaten in this notice. Is there some kind of letter to be sent - do we file something and say no activity - some directions on this would be helpful.

14. The insurance claim has been settled on the 1752 McKinnon Street, SF property of James and Irene Edwards from last year's fire for $16,000. The insurance company will be issuing a check this week to the Edwards and to the mortgage holders, a joint check, and it will be handled through the realty company that holds the mortgage note. The mortgage will be paid off and the Edwards will get the balance. which will be $6000 + according to Betty's figures. There has been a man calling every so often for the past 2 months wanting to buy the place as is. We will have to determine whether to sell as is or demolish the existing structure, clear of debris, and sell the lot; the decision I suppose will be dependent on his offer and the estimated cost of demolishing and clearing the lot.

15. Irma Lee Gill - we referred her legal separation case out to attorney George Holland, of Wilridge & Holland, who has helped with cases in the past. He discovered that her husband divorced her in Arkansas in March 1977, before we even filed the papers for legal separation in the California courts. He (the husband) got a court order, and Holland gave her a copy of it, which grants her no property rights. Since we had originally filed for legal separation asking for property rights so she could get a court order for support and comply with Railroad Retirement's requirements before she could get

(Irma Lee Gill continued)
her share of husban'ds railroad pension, now we know she has no property rights and Holland thinks it's unlikely that she will be able to get the retirmeent pension. However, he is calling an Arkansas attorney he knows to check Arkansas law; and he is calling the Railroad Retirment Board to see what her rights are. The only reason we had been holding her back for up til now was for the retirement; so if it pans out that she can't get anything, I think we should send her on over as soon as possible.

16. Ben Bowers' taxes - I called him today, and he explained in detail why he wants in receipts: in 1977 he was married to Kris Tally, but got divorced. Before the divorce, he had claimed 3 deductions; but after it, he could only claim 1. That put him in a higher tax bracket, with his $16,000 per year salary. He finds now that he will owe $1400 to IRS unless he can itemize deductions, and he wants us to give him (1) 10% donation letters, (2) receipts of rent and food, room and board, for January through April 1977 that he would have theoretically paid us when he was living in Redwood Valley. He will be itemizing moving expenses when he moved from the Valley to SF in May 1977. He figures he can make the required amount of itemizations to avoid paying the $1400 if we can produce receipts for that time period, plus other itemizations he willmake. He also asks about 2 trust funds: one with Barclay's bank, and one called C & D. I looked up his old 1975 return which is all we have, and they were listed there. These are the old trusts that were set up by TOS. I told him I didn't believe they were in existence any more; that I would check further. The 2 trust funds would draw interest and those would be the itemizations, the interest accumulated during 1977. Am going to review his whole case with Bonnie Beck, who is coming down 3/23 night to talk about taxes and other things.

17. Exie Eleby's house in Los Angeles - see Law Office Report #10, item 1. The attorney who wrote in January on behalf of her son(who used to have one-half interest in the property until he signed his half interest over to Exie) has written again, this time saying that he has compared the signature on the recorded deed to her son's signature and says it's an obvious forgery. We have had Hue take this case into Eric. Any background information you can find out from Kay Nelson, who notarized Exie's son's quit claim deed when he signed his interest over to Exie and which is the deed in question, would be very helpful at this point. The attorney is threatening litigation.

We did not do that.

B-4 a (20)

DO NOT DESTROY THIS ORIGINAL NOTE: When paid, said original note, together with the Deed of Trust securing same, must be surrendered to Trustee for cancellation and retention before reconveyance will be made.

Item 1

NOTE SECURED BY DEED OF TRUST
(STRAIGHT NOTE)

$ 33,000.00 San Francisco, California, August 20, 19 76

ON OR BEFORE February 20, 1977 ~~after date~~, for value received, I/we promise to pay to PEOPLES TEMPLE CHRISTIAN CHURCH (DISCIPLES OF CHRIST), or order at San Francisco, California the sum of THIRTY THREE THOUSAND AND NO/100 - - - - - - ($33,000.00) - - - - DOLLARS, with interest thereon from - - - - - - - - - - - August 20, 1976 - - - - - - - , at the rate of ten - (10%) per cent per annum, interest payable at maturity.

Should default be made in payment of interest when due the whole sum of principal and interest shall become immediately due at the option of the holder of this note. Principal and interest payable in lawful money of the United States. If action be instituted on this note I/we promise to pay such sum as the Court may fix as attorney's fees. This note is secured by DEED OF TRUST to TITLE INSURANCE AND TRUST COMPANY, a California corporation, as Trustee.

PETS UNLIMITED, INC., a corporation

By: _____
President

By: Louis Ferrari
Secretary

B-4-a (27)

TO 1931 CA 17-75

THIS FORM FURNISHED BY TITLE INSURANCE AND TRUST
A TICOR COMPANY

DO NOT DESTROY THIS NOTE

Item 2.

LAW OFFICES OF
GARRY, DREYFUS, MCTERNAN, BROTSKY, HERNDON & PESONEN, INC.
1256 MARKET STREET AT CIVIC CENTER
SAN FRANCISCO 94102
(415) 864-3131
CABLE ADDRESS: "DRYCAP"

CHARLES R. GARRY
BENJAMIN DREYFUS
FRANCIS J. MCTERNAN
ALLAN BROTSKY
JAMES HERNDON
DAVID E. PESONEN
BRIAN C. WALSH

OF COUNSEL
DONALD L. A. KERSON
COLLEEN G. HAAS

SAN JOSE OFFICE
280 SO. MARKET STREET
SAN JOSE 95113
(408) 286-9222

March 22, 1978

Mr. Ernie Doiron
1010 E. Arrow Highway
Covina, California 91724

Dear Mr. Doiron:

As legal counsel for Peoples Temple of the Disciples of Christ, I am writing in reference to the purchase of four canoes from you by my client in September 1977.

I understand that representatives of my client placed an order with you in good faith for the four canoes, which were to be transported from New York to the West Coast and then to Florida by your driver, for shipping on to Guyana, South America. Agreement was reached on the purchase price, and at your request, my client's check in the amount of $1839 was sent in full prepayment, including shipping charges, to you on November 5, 1977.

My client informs me that you claim the canoes were delivered to the Florida shipper, Frank Garmendia of SOPAC Transport Corp., who refused them because they were uncrated, and subsequently were put in storage by your driver. However, telephone conversations between my client and Mr. Garmendia disclose that he has never received the canoes, and further that such items are shipped uncrated frequently and that would be no reason for denial if they had been received.

Therefore, I demand that you immediately produce the four canoes to my client, or to Mr. Garmendia, within fifteen days from the date of your receipt of this letter. If such demand is not satisfied within that time, I shall be forced to seriously consider litigation for recovery of my client's investment, plus legal fees.

Sincerely,

CHARLES R. GARRY

jc
cc: Frank Garmendia

B-4 a (28)

Item 3

STATEMENT BY DOMESTIC CORPORATION

THIS STATEMENT MUST BE FILED WITH CALIFORNIA SECRETARY OF STATE (SECT. 3301, CORPORATIONS CODE).
PLEASE READ THE INSTRUCTIONS ON THE BACK OF THE FORM BEFORE COMPLETING.

THE CORPORATION NAMED HEREIN, ORGANIZED UNDER THE LAWS OF THE STATE OF CALIFORNIA, MAKES THE FOLLOWING STATEMENT:

1. ADDRESS & LOCATION OF ITS PRINCIPAL OFFICE (NUMBER AND STREET (DO NOT USE P.O. BOX NO.))	SUITE OR ROOM	1A. CITY	1B ZIP CODE
			CALIF.
2. MAILING ADDRESS IF DIFFERENT THAN 1-1B	SUITE OR ROOM	2A. CITY & STATE	2B ZIP CODE

THE NAMES OF THE FOLLOWING OFFICERS ARE:

3. PRESIDENT: NAME		
4. BUSINESS OR RESIDENCE ADDRESS (DO NOT USE P.O. BOX NO.)	4A CITY & STATE	4B ZIP CODE
5. VICE-PRESIDENT: NAME		
6. BUSINESS OR RESIDENCE ADDRESS (DO NOT USE P.O. BOX NO.)	6A CITY & STATE	6B ZIP CODE
7. SECRETARY: NAME		
8. BUSINESS OR RESIDENCE ADDRESS (DO NOT USE P.O. BOX NO.)	8A CITY & STATE	8B ZIP CODE
9. TREASURER: NAME		
10. BUSINESS OR RESIDENCE ADDRESS (DO NOT USE P.O. BOX NO.)	10A CITY & STATE	10B ZIP CODE

DO NOT WRITE IN THIS SPACE

11.

BY: _____ SIGNATURE OF CORPORATE OFFICER

DATE _____ 19 _____ TITLE _____

FEE NONE

5005440 03/08 39717-A

PEOPLES TEMPLE OF THE DISCIPLES OF CHRIST,
P O BOX 15023
SAN FRANCISCO, CA 94115

FORM S/O 100

PLEASE DO NOT ALTER THE PREPRINTED CORPORATE NAME AND ADDRESS

B-4 a (29)

STATEMENT BY DOMESTIC CORPORATION

THIS STATEMENT MUST BE FILED WITH CALIFORNIA SECRETARY OF STATE (SECT. 3301, CORPORATIONS CODE).
PLEASE READ THE INSTRUCTIONS ON THE BACK OF THE FORM BEFORE COMPLETING.

THE CORPORATION NAMED HEREIN, ORGANIZED UNDER THE LAWS OF THE STATE OF CALIFORNIA, MAKES THE FOLLOWING STATEMENT:

1. ADDRESS & LOCATION OF ITS PRINCIPAL OFFICE (NUMBER AND STREET (DO NOT USE P.O. BOX NO.))	SUITE OR ROOM	1A. CITY	1B. ZIP CODE
		CALIF.	
2. MAILING ADDRESS IF DIFFERENT THAN 1-1B	**SUITE OR ROOM**	**2A. CITY & STATE**	**2B ZIP CODE**

THE NAMES OF THE FOLLOWING OFFICERS ARE:

3. PRESIDENT: NAME		
4. BUSINESS OR RESIDENCE ADDRESS (DO NOT USE P.O. BOX NO.)	4A. CITY & STATE	4B. ZIP CODE
5. VICE-PRESIDENT: NAME		
6. BUSINESS OR RESIDENCE ADDRESS (DO NOT USE P.O. BOX NO.)	6A. CITY & STATE	6B. ZIP CODE
7. SECRETARY: NAME		
8. BUSINESS OR RESIDENCE ADDRESS (DO NOT USE P.O. BOX NO.)	8A. CITY & STATE	8B. ZIP CODE
9. TREASURER: NAME		
10. BUSINESS OR RESIDENCE ADDRESS (DO NOT USE P.O. BOX NO.)	10A. CITY & STATE	10B. ZIP CODE

DO NOT WRITE IN THIS SPACE

11. BY _____ SIGNATURE OF CORPORATE OFFICER

DATE _____ 19 _____ TITLE _____

FEE NONE 7627450 03/08 39668-2

SAN FRANCISCO ACTION EQUALITY, Inc.
P. O. BOX 15156
SAN FRANCISCO, CA 94115

FORM S/O 100

PLEASE DO NOT ALTER THE PREPRINTED CORPORATE NAME AND ADDRESS

B-4 a (30)

STATEMENT BY DOMESTIC CORPORATION

THIS STATEMENT MUST BE FILED WITH CALIFORNIA SECRETARY OF STATE (SECT. 3301, CORPORATIONS CODE). PLEASE READ THE INSTRUCTIONS ON THE BACK OF THE FORM BEFORE COMPLETING.

THE CORPORATION NAMED HEREIN, ORGANIZED UNDER THE LAWS OF THE STATE OF CALIFORNIA, MAKES THE FOLLOWING STATEMENT:

1. ADDRESS & LOCATION OF ITS PRINCIPAL OFFICE (NUMBER AND STREET (DO NOT USE P.O. BOX NO.))	SUITE OR ROOM	1A. CITY	1B ZIP CODE
		CALIF.	
2. MAILING ADDRESS IF DIFFERENT THAN 1-1B	SUITE OR ROOM	2A. CITY & STATE	2B ZIP CODE

THE NAMES OF THE FOLLOWING OFFICERS ARE:

3. PRESIDENT: NAME			
4. BUSINESS OR RESIDENCE ADDRESS (DO NOT USE P.O. BOX NO.)	4A CITY & STATE	4B ZIP CODE	
5. VICE-PRESIDENT: NAME			
6. BUSINESS OR RESIDENCE ADDRESS (DO NOT USE P.O. BOX NO.)	6A CITY & STATE	6B ZIP CODE	
7. SECRETARY: NAME			
8. BUSINESS OR RESIDENCE ADDRESS (DO NOT USE P.O. BOX NO.)	8A CITY & STATE	8B ZIP CODE	
9. TREASURER: NAME			
10. BUSINESS OR RESIDENCE ADDRESS (DO NOT USE P.O. BOX NO.)	10A CITY & STATE	10B ZIP CODE	

DO NOT WRITE IN THIS SPACE

11. BY _____ SIGNATURE OF CORPORATE OFFICER

DATE _____ 19 _____ TITLE _____

FEE NONE 7640140 03/08 39641-A

APOSTOLIC CORPORATION
P. O. BOX 15156
SAN FRANCISCO, CA. 94115

FORM SI/O 100

PLEASE DO NOT ALTER THE PREPRINTED CORPORATE NAME AND ADDRESS

B-4 a (31)

SECRETARY OF STATE
P. O. BOX 2830
SACRAMENTO, CALIFORNIA 95812

INSTRUCTIONS FOR COMPLETING STATEMENT BY DOMESTIC CORPORATION

FILING FEE: Nonprofit corporations are not required to pay a filing fee.

FILING PERIOD: Corporations must file within 90 days after filing Articles of Incorporation, and each time they change their principle office address. Nonprofit corporations must file each time there is a change in officers and every five years.

ITEMS 1-1B: The address to be entered is the STREET address of the corporation's principal office IN CALIFORNIA. Fill in room or suite number. Many nonprofit corporations do not maintain an actual office. In such cases, the principal office address can be shown as c/o one of the corporate officers.

ITEMS 2-2B: Complete only if MAILING address is different than address entered in Items 1-1B.

ITEMS 3-10B: Complete by entering the required information. The office of President and the office of Secretary CANNOT be held by the same person. If officer titles are different from those in the statement, enter actual titles following the printed titles on the form. If a person holds more than one of the designated offices, enter his/her name and address for each office. The form calls for the names and addresses of FOUR officers. Many corporations have more than one Vice-President; however, only one Vice-President should be named in the form. NO LIST OF ADDITIONAL OFFICERS SHOULD BE ATTACHED.

If the corporation has never done business and corporate officers have not been chosen, a statement of such fact should be set out in Item 9. In such cases, the name(s) and address(es) of corporate director(s) may be substituted for the officers. The directors should be identified as such. If the corporation does not maintain an actual office, the address in Items 1-1B should be c/o one of the directors.

ITEM 11: THE STATEMENT MUST BE SIGNED.

B-4-A (32)

Item 4

A G R E E M E N T

Agreement made this 17th day of March, 1978, between Rivers Bus Sales, Inc. and Peoples Temple Bus Garage.

It is agreed that Peoples Temple Bus Garage will leave one 1954 #4104 964 Greyhound Bus to be sold by Rivers Bus Sales, Inc. under the following terms:

1. If sold by Rivers Bus Sales, Inc. an 8% commission is payable to Rivers Bus Sales, Inc.
2. If sold by Peoples Temple no commission is due Rivers Bus Sales, Inc.
3. It is hereby understood that the limit of liability of the insurance carried on this coach by Peoples Temple of Disciples of Christ extends only to the members of Peoples Temple of Disciples of Christ.
4. Any maintenance required will be the responsibility of Peoples Temple Bus Garage.
5. Garage liability and property damage only will be extended to cover this bus as stiplated on Policy #MP26122 with United States Fidelity & Guaranty Co.
6. The Greyhound will be listed at $9,995.00.

Lawrence Schaffer

Lawrence Schaffer, Manager
Rivers Bus Sales, Inc.

Irvin Perkins

Irvin Perkins
Peoples Temple Bus Garage

B-4 a (33)

UNITED STATES FIDELITY AND GUARANTY COMPANY

Baltimore, Maryland

(A Stock Insurance Company, Herein Called the Company)

MASTER INSURANCE POLICY

No. MP 26122 GENERAL DECLARATIONS MP 16055 Previous Policy No.

Named Insured and P. O. Address (No., Street, Town, County, State)
RIVERS BUS SALES COMPANY, INC.,
RIVERS BODY COMPANY, INC., & ETHEL RIVERS
P.O. BOX 6897, JACKSONVILLE, FLORIDA 32205

Branch Office and Agent
JACKSONVILLE, FLORIDA
HARRY E. JAMES, INC.
JACKSONVILLE

Policy Term: ONE Years — 7-1-77 Inception (Mo. Day Yr.) — 7-1-78 Expiration (Mo. Day Yr.) — 12:00 Noon, standard time at the address of the Named Insured as stated herein.

Business of the Named Insured is

Insurance is provided only with respect to those Coverages designated below by the "Included" but only to the extent set forth in the Specific Forms and Endorsements made a part of this Policy.

	COVERAGES	ENTER "INCLUDED" IF COVERAGE IS PROVIDED.
DIVISION I PROPERTY COVERAGE	Building(s)	INCLUDED
	Personal Property	INCLUDED
	Additional Coverages (Specify)	
DIVISION II LIABILITY COVERAGE	Comprehensive Liability—Except Automobile	
	Comprehensive Liability—Automobile	
	Automobile Physical Damage	
	SEE MP 200	INCLUDED
DIVISION III FIDELITY, FORGERY, BURGLARY, OR OTHER CRIME COVERAGES	Comprehensive Dishonesty, Disappearance and Destruction	INCLUDED
	Blanket Crime Coverage	
	Additional Coverages (Specify)	
	MERCANTILE ODEN STOCK	INCLUDED
DIVISION IV BOILER AND MACHINERY	Boiler and Machinery	
DIVISION V MISCELLANEOUS COVERAGES	Glass	
	Inland Marine	
	Total Advance Premium	$ 9,757.
	If Paid in Annual Installments: Amount Due at Inception	$
	Each Subsequent Anniversary	$

This policy is made and accepted in consideration of the conditions, provisions, stipulations and declarations contained herein and in the Specific Forms and Endorsements attached hereto.

IN WITNESS WHEREOF, this Company has caused this Policy to be signed by its President and its Secretary and countersigned by a duly authorized representative.

William F. Spliedt — Secretary

Willford Gragg — President

Agency at JACKSONVILLE, FLORIDA

Countersignature Date TT:VJ 9-19-77 Countersigned by _____ Authorized Representative

MP-2 (2-66) (MEMO.)

(continued on reverse side)

B-4 a (24)

89-4286-2018

Item 5

W-2's & tax forms

B-4 a(35)

H96

Short Form **1040A** Department of the Treasury—Internal Revenue Service **U.S. Individual Income Tax Return 1976** This space for IRS use only

Please print or type

Name (if joint return, give first names and initials of both): Carolyn F
Last name: Thomas
Your social security number: 567-84-6248
Present home address (Number and street, including apartment number, or rural route): 2235 Sutter
For Privacy Act Notification, see page 12 of Instructions.
Spouse's social security no.
City, town or post office, State and ZIP code: San Francisco, Ca 94115
Occupation: Yours ▶ Clerk Typist; Spouse's ▶

Filing Status

1 ☒ Single (Check only ONE box)
2 ☐ Married filing joint return (even if only one had income)
3 ☐ Married filing separately. If spouse is also filing give spouse's social security number in designated space above and enter full name here ▶
4 ☐ Unmarried Head of Household. See page 6 of Instructions to see if you qualify ▶
5 ☐ Qualifying widow(er) with dependent child (Year spouse died ▶ 19). See page 6 of Instructions.

Exemptions

6a Regular ☒ Yourself ☐ Spouse Enter number of boxes checked ▶ 1
b First names of your dependent children who lived with you _____ Enter number ▶
c Number of other dependents (from line 7) ▶
d Total (add lines 6a, b, and c) ▶ 1
e Age 65 or older ☐ Yourself ☐ Spouse Blind ☐ Yourself ☐ Spouse Enter number of boxes checked ▶
f Total (add lines 6d and e) ▶ 1

7 Other dependents:

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

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

Attach Copy B of Forms W-2 and Check or Money Order here

9	Wages, salaries, tips, and other employee compensation (Attach Forms W-2. If unavailable, see page 9 of Instructions)	9	8,857
10a	Dividends (If over $400, see Instructions at top of page 4) ..... 10b Less exclusion ..... Balance ▶	10c	
11	Interest income (if over $400, see Instructions at top of page 4)	11	
12	Total (add lines 9, 10c, and 11). (If less than $8,000 see page 2 of Instructions on "Earned Income Credit.")	12	8,857

▶ If you have dividend or interest income and can be claimed as a dependent on your parent's return, check here ▶ ☐ and see page 11 of Instructions.

Employer's and Employee's Copy Compared ☐

Type or print EMPLOYER'S name, address, ZIP code, and Federal identifying number.

94-1066625 REISSUED BY EMPLOYER
[illegible]

[illegible]
175-[illegible]-1
Employer's State identifying number

Employee's social security number	1 Federal income tax withheld	2 Wages, tips, and other compensation	3 FICA employee tax withheld	4 Total FICA wages
567-84-6248	1,025.03	3,856.90	501.79	8577.30

CAROLYN THOMAS
115 HAIGHT 7
SAN FRANCISCO CA 94102
63-2

5 Was employee covered by a qualified pension plan, etc.?	6	7
YES	CA 501 85.79	ALLOWANCE

8 State or local tax withheld	9 State or local wages	10 State or locality
198.89	8,856.90	CALIF

11 State or local tax withheld	12 State or local wages	13 State or locality

B-4-a (36)

RESIDENT 540

INDIVIDUAL CALIFORNIA INCOME TAX

TAXABLE YEAR 1976

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

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

NAME (If joint return, give first names and initials of both): Carolyn J. | LAST NAME: Thomas

FOR PRIVACY NOTIFICATION SEE PAGE 2 OF INSTRUCTIONS

Your Social Security Number: 567 84 6248

PRESENT HOME ADDRESS (Number and street, including apartment number, or rural route): 2235 Sutter

Spouse's Social Security Number:

CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE: San Francisco, Ca 94115

OCCUPATION: Yours: Clerk Typist | Spouse's:

FILING STATUS (Check Only One)

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

EXEMPTIONS CREDITS

6	Personal {If line 1 or 3 checked, enter $25 / If line 2, 4 or 5 checked, enter $50}	6	25 00
7	Dependents—Do not list the person who qualifies you as head of household. Total Number ____ × $8	7	00
8	Blind (see instructions) Number of blind exemptions ____ × $8	8	00
9	Total exemption credits (add lines 6, 7 and 8) Enter here and on line 20	9	25 00

ATTACH COPY 2 OF FORM W-2 HERE

10	Wages, salaries, tips and other employee compensation {Attach copy 2 of Form(s) W-2 to face of this return. If unavailable, see instructions, Page 10}	10	8857 —
11	Dividends—before federal exclusion. Enter total (If over $400, complete and attach Schedule B(540))	11	
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	
14	Total (add lines 10, 11, 12 and 13)	14	
15	Adjustments to income (from line 55)	15	
16	Adjusted gross income (subtract line 15 from line 14)	16	8857 —
	• If you do NOT itemize deductions AND line 16 is under $15,000, find tax in Tax Table and enter on line 18.		
	• 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	
18	Taxable income (subtract line 17 from line 16) Compute tax from Tax Rate Schedule—Enter tax on line 19	18	
19	Tax from (check one) ☒ Tax Table ☐ Tax Rate Schedule ☐ Income Averaging Schedule (G or G-1)	19	225 —
20	Total exemption credits (from line 9, above)	20	25 —
21	Tax liability (subtract line 20 from line 19—If line 20 is greater than line 19, enter zero)	21	200 —
22	Other credits (from line 68—including Special Low Income Tax Credit ☐	22	
23	Net tax liability (subtract line 22 from line 21—If line 22 is greater than line 21, enter zero)	23	
24	Other taxes (from line 71)	24	
25	Total tax liability (add lines 23 and 24)	25	200 —

ATTACH CHECK OR MONEY ORDER HERE

26	Total California income tax withheld (attach W-2 or W-2P to face of this return)	26	199 —		
27	Renter's credit—If you lived in rented property on March 1, 1976, complete Part 1 on page 2	27	37 —		
28	1976 California estimated tax payments	28			
29	Excess California SDI tax withheld (see instructions)	29			
30	Total Credits			30	236 —
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	
32	If line 25 is smaller than line 30, enter amount OVERPAID	32	36 —		
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	36 —		
34	Amount of line 32 to be credited on your 1977 ESTIMATED TAX	34			

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

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

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

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

SIGN HERE

Your signature — Date 3-4-77 (37)

Spouse's signature—If filing a joint return — Date

Preparer's signature (other than taxpayer) — Date

Address (and Zip code)

PLEASE NOTE:

CAROLYN THOMAS HAS BEEN ADDED TO THE LIST OF TAX RETURNS SENT OVER AND HER NUMBER IS 82 - ADD HER TO YOUR LIST.



B-4 a (38)

LAW OFFICES OF
GARRY, DREYFUS, McTERNAN, BROTSKY, HERNDON & PESONEN, INC.
1256 MARKET STREET AT CIVIC CENTER
SAN FRANCISCO 94102

Send overseas

W-2's
B-4 a (39)

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

Type or print EMPLOYER'S name, address, ZIP code, and Federal identifying number.

94-1606625
S F NEWSPAPER PRINTING CO.
925 MISSION ST
SAN FRANCISCO CA 94103

WAGE AND TAX STATEMENT-1977

Copy C For employee's records

This information is being furnished to the Internal Revenue Service and, if appropriate, to the State, City, or Local Tax Department

178-6616-1
Employer's State identifying number

Employee's social security number	1 Federal income tax withheld	2 Wages, tips, and other compensation	3 FICA employee tax withheld	4 Total FICA wages
567-84-6248	852.96	7,559.93	422.95	7229.22

CAROLYN THOMAS
998 DIVISADERO APT 104
SAN FRANCISCO CA 94117

5 Was employee covered by a qualified pension plan, etc.?	6	7
YES	CA SDI 72.29	ALLOWANCS
8 State or local tax withheld: 126.75	9 State or local wages: 7,559.93	10 State or locality: CALIF
11 State or local tax withheld	12 State or local wages	13 State or locality

(Ap) 20-Pd

Employer's and Employee's Copy Compared ☐

Type or print EMPLOYER'S name, address, ZIP code, and Federal identifying number.

94-1606625
S F NEWSPAPER PRINTING CO.
925 MISSION ST
SAN FRANCISCO CA 94103

WAGE AND TAX STATEMENT-1977

Copy 2 To be filed with employee's State, City, or Local Income Tax Return.

178-6616-1
Employer's State identifying number

Employee's social security number	1 Federal income tax withheld	2 Wages, tips, and other compensation	3 FICA employee tax withheld	4 Total FICA wages
567-84-6248	852.96	7,559.93	422.95	7229.22

CAROLYN THOMAS
998 DIVISADERO APT 104
SAN FRANCISCO CA 94117

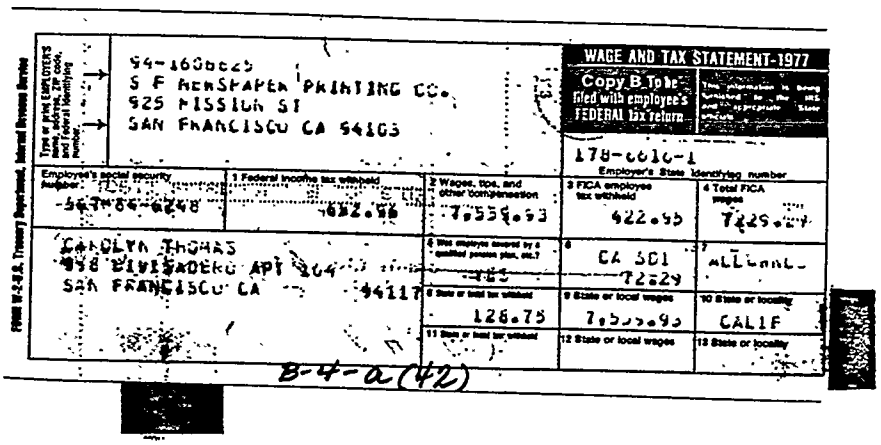
5 Was employee covered by a qualified pension plan, etc.?	6	7
YES	CA SDI 72.29	ALLOWANCS
8 State or local tax withheld: 126.75	9 State or local wages: 7,559.93	10 State or locality: CALIF
11 State or local tax withheld	12 State or local wages	13 State or locality

B-4-Q (41)

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

Type or print EMPLOYER'S name, address, ZIP code, and federal identifying number

94-1606625
S F NEWSPAPER PRINTING CO.
925 MISSION ST
SAN FRANCISCO CA 94103



WAGE AND TAX STATEMENT-1977

Copy B To be filed with employee's FEDERAL tax return

This information is being furnished to the Internal Revenue Service and appropriate State officials

178-6616-1
Employer's State identifying number

Employee's social security number	1 Federal income tax withheld	2 Wages, tips, and other compensation	3 FICA employee tax withheld	4 Total FICA wages
567-84-6248	632.96	7,559.93	422.95	7229.[illegible]

CAROLYN THOMAS
998 DIVISADERO APT 204
SAN FRANCISCO CA 94117

5 Was employee covered by a qualified pension plan, etc.?	6	7
YES	CA SDI 72.29	ALLOWED

8 State or local tax withheld	9 State or local wages	10 State or locality
126.75	7,559.93	CALIF

11 State or local tax withheld	12 State or local wages	13 State or locality

B-4-a (42)

PAYER

BANK OF AMERICA
NATIONAL TRUST AND SAVINGS ASSOCIATION 94-1687665

FILLMORE-POST OFFICE
SAN FRANCISCO, CALIF

TERM SAVINGS 2710-01302 *

Statement for Recipients of
Interest Income

1977

Any amount shown in box 3, Amount of forfeiture, may be deducted from the recipient's gross income to arrive at adjusted gross income on Form 1040 for Federal tax purposes even if he does not itemize his deductions

92	Recipient's identifying number	1	2 Interest on bank deposits	3 Amount of forfeiture
	94-2147066		270.64	

RECIPIENT'S name, address and ZIP code

Name

PEOPLES TEMPLE
FEDERAL CREDIT UNION
1859 GEARY BLVD
SAN FRANCISCO CA 94115

This information is being furnished to the Internal Revenue Service and appropriate State officials.

PLEASE KEEP THIS COPY
DO NOT ATTACH TO YOUR INCOME TAX RETURN

FORM 1099 INT
FORM 599

B-4 a (43)

Wage and Tax Statement 1977

OFFICE OVERLOAD 1970 INC.
8435 WILSHIRE BOULEVARD
LOS ANGELES, CALIFORNIA 90010
99-000-1734 142-9924-211

Type or print EMPLOYER'S name, address, ZIP code and identifying number.

Copy B To be filed with employee's FEDERAL tax return

Employee's social security number	1 Federal income tax withheld	2 Wages, tips, and other compensation	3 FICA employee tax withheld	4 Total FICA wages
[illegible]	49.94	534.75 #7+#	31.28	

Type or print Employee's name, address, and ZIP code below

BURGINES, ROSIE LEE
1435 Alvarado Terrace, Apt. 301
Los Angeles, Ca. 90006

5 Was employee covered by a qualified pension plan, etc.?	6	7

8 State or local tax withheld	9 State or local wages	10 State or locality
5.52 #7+#		Ca.

11 State or local tax withheld	12 State or local wages	SDI
		5.34

Form W—2 This information is being furnished to the Internal Revenue Service. Department of the Treasury—Internal Revenue Service

B-4 a (44)

NOTICE TO EMPLOYEE Detach here — Retain Copy C for your records.

Wage and Tax Statement 1976

ALAMEDA-CONTRA COSTA TR DIST.
[illegible] 28TH STREET
OAKLAND, CALIFORNIA 94612
[illegible]96

TYPE OR PRINT EMPLOYER'S NAME, ADDRESS, ZIP CODE AND FEDERAL IDENTIFYING NUMBER.

IDENTIFICATION CODES FOR INFORMATION CONTAINED IN BLOCKS 6 AND 7.
A=UNCOLLECTED EMPLOYEE FICA TAX ON TIPS.
B=COST OF GROUP - TERM LIFE INSURANCE.
C=

Copy C For employee's records

Employer's State identifying number 900-0156

Employee's social security number	1 Federal income tax withheld	2 Wages, tips, and other compensation	3 FICA employee tax withheld	4 Total FICA wages
496-56-4683	1,555.60	6,306.36	368.96	6,306.36

Type or print Employee's name, address, and ZIP code below.

B.F. HOYER
P.O. BOX 15384
SAN FRANCISCO, CALIF 94115

5 Was employee covered by a qualified pension plan, etc.?	6* SEE ABOVE CODE	7* SEE ABOVE CODE

8 State or local income tax withheld	9 State or local wages	10 State or locality

11 State or local income tax withheld	12 State or local wages	13 State or locality
297.63	6,306.36	CA SUI 63.06

OPR 1070 02

Form W-2 Department of the Treasury—Internal Revenue Service APP IRS 76 This information is being furnished to the Internal Revenue Service.

County of Mendocino
County Courthouse
Ukiah, Ca 95482
496-56-4863

Wage and Tax Statement 1976

Type or print EMPLOYER'S name, address, ZIP code and Federal (State) identifying number.

Copy C For employee's records

Employee's social security number	1 Federal income tax withheld	2 Wages, tips, and other compensation	3 FICA employee tax withheld	4 Total FICA wages
496-56-4683	9.19.48	4926.47	288.22	4926.47

Type or print EMPLOYEE'S name and address (including ZIP code) below.

BARBARA HOYER
P.O Box
Redwood Valley, Ca. 95470

5 Was employee covered by a qualified pension plan, etc.?	6	7

8 State or local tax withheld	9 State or local wages	10 State or locality
198.96	4926.47	Calif.

11 State or local tax withheld	12 State or local wages	13 State or locality

Form W-2 This information is being furnished to the Internal Revenue Service. Department of the Treasury—Internal Revenue Service

Need to copy by hand too light to print.

B-4-a (45)

RESIDENT	INDIVIDUAL CALIFORNIA INCOME TAX	TAXABLE YEAR
540		1976

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

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

NAME (If joint return, give first names and initials of both): Timothy + Barbara F.
LAST NAME: Carter
FOR PRIVACY NOTIFICATION SEE PAGE 2 OF INSTRUCTIONS
Your Social Security Number: 496 56 4863
Spouse's Social Security Number:
PRESENT HOME ADDRESS (Number and street, including apartment number, or rural route): C/o Eugene Chaikin Esq. P.O. Box 15156
CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE: San Francisco, Ca 94115
OCCUPATION: Yours: [illegible] Spouse's: [illegible]

FILING STATUS

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

EXEMPTIONS CREDITS

6 Personal { If line 1 or 3 checked, enter $25 / If line 2, 4 or 5 checked, enter $50 } 6 50 00
7 Dependents—Do not list the person who qualifies you as head of household.
Total Number ☒ _____ × $8 7 00
8 Blind (see instructions) Number of blind exemptions _____ × $8 8 00
9 Total exemption credits (add lines 6, 7 and 8) Enter here and on line 20 9 50 00

10	Wages, salaries, tips and other employee compensation { Attach copy 2 of Form(s) W-2 to face of this return. If unavailable, see instructions, Page 10 }	10	11,233 —
11	Dividends—before federal exclusion. Enter total (if over $400, complete and attach Schedule B(540))	11	
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	
14	Total (add lines 10, 11, 12 and 13)	14	
15	Adjustments to income (from line 55)	15	
16	Adjusted gross income (subtract line 15 from line 14)	16	11,233 —
	• If you do NOT itemize deductions AND line 16 is under $15,000, find tax in Tax Table and enter on line 19. • If you itemize deductions OR line 16 is $15,000 or more, complete lines 17 and 18.		
17	Deductions: Itemized (from line 63) OR STANDARD ($1,000 if line 1 or 3 checked—$2,000 if line 2, 4 or 5 checked)	17	
18	Taxable income (subtract line 17 from line 16) Compute tax from Tax Rate Schedule—Enter tax on line 19	18	
19	Tax from (check one) ☒ Tax Table ☐ Tax Rate Schedule ☐ Income Averaging Schedule (G or G-1)	19	166 —
20	Total exemption credits (from line 9, above)	20	50 —
21	Tax liability (subtract line 20 from line 19—If line 20 is greater than line 19, enter zero)	21	116 —
22	Other credits (from line 68—including Special Low Income Tax Credit	22	
23	Net tax liability (subtract line 22 from line 21—If line 22 is greater than line 21, enter zero)	23	
24	Other taxes (from line 71)	24	
25	Total tax liability (add lines 23 and 24)	25	116 —
26	Total California income tax withheld (attach W-2 or W-2P to face of this return)	26	447 —
27	Renter's credit—If you lived in rented property on March 1, 1976, complete Part 1 on page 2	27	37 —
28	1976 California estimated tax payments	28	
29	Excess California SDI tax withheld (see instructions)	29	
30	Total Credits	30	534 —
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	
32	If line 25 is smaller than line 30, enter amount OVERPAID	32	418 —
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	418 —
34	Amount of line 32 to be credited on your 1977 ESTIMATED TAX	34	

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

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

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

SIGN HERE ▶ Your signature _____ Date _____ ▶ Preparer's signature (other than taxpayer) _____ Date _____
▶ Spouse's signature—If filing a joint return _____ Date B 4 a (46) Address (and Zip code) _____

▼ ATTACH COPY 2 OF FORM W-2 HERE ▲

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

Short Form

1040A U.S. Individual Income Tax Return 1976

Department of the Treasury—Internal Revenue Service

This space for IRS use only

Please print or type

Name (If joint return, give first names and initials of both): Timothy & Barbara F | Last name: Carter | Your social security number: 570 68 8181

Present home address (Number and street, including apartment number, or rural route): 1810 Ravenden | For Privacy Act Notification, see page 12 of Instructions. | Spouse's social security no.: 546 56 4563

City, town or post office, State and ZIP code: San Francisco, Ca 94 | Occupation: Yours ▶ Unemployed; Spouse's ▶ Bus Driver, MUNI

Filing Status

(Check only ONE box)

1 ☐ Single

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

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

4 ☐ Unmarried Head of Household. See page 6 of Instructions to see if you qualify ▶

5 ☐ Qualifying widow(er) with dependent child (Year spouse died ▶ 19). See page 6 of Instructions.

Exemptions

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

b First names of your dependent children who lived with you _____ — Enter number ▶

c Number of other dependents (from line 7) ▶

d Total (add lines 6a, b, and c) ▶ 2

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

f Total (add lines 6d and e) ▶ 2

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
				$	$

Attach Copy B of Forms W-2 and Check or Money Order Here

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

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

9	Wages, salaries, tips, and other employee compensation (Attach Forms W-2. If unavailable, see page 9 of Instructions)	9	11,233
10a	Dividends (If over $400, see Instructions at top of page 4) ... 10b Less exclusion ... Balance ▶	10c	
11	Interest income (if over $400, see Instructions at top of page 4)	11	
12	Total (add lines 9, 10c, and 11). (If less than $8,000 see page 2 of Instructions on "Earned Income Credit.")	12	11,233

▶ If you have dividend or interest income and can be claimed as a dependent on your parent's return, check here ▶ ☐ and see page 11 of Instructions.

B-4 a (47)

Form 1040A (1976) — If you want IRS to figure your tax, see page 10 of Instructions. — Page 2

Standard Deduction	13a	Enter amount from line 12	13a	4,233
	b	If you checked the box on line . . . . { 2 or 5, enter the greater of $2,100 OR 16% of line 13a—but not more than $2,800 / 1 or 4, enter the greater of $1,700 OR 16% of line 13a—but not more than $2,400 / 3, enter the greater of $1,050 OR 16% of line 13a—but not more than $1,400	13b	2100
	c	Subtract line 13b from line 13a and enter difference	13c	2133
	14	Multiply total number of exemptions claimed on line 6f by $750	14	1500
	15	Taxable income. Subtract line 14 from line 13c and enter difference	15	633
	16	Tax { If line 15 is $20,000 or less, find tax in Table on pages 13–15 / If line 15 is more than $20,000, use Tax Rate Schedule X, Y, or Z, on page 16	16	309
	17a	Multiply $35.00 by the number of exemptions on line 6d	17a 70	
	b	Enter 2% of line 15 but not more than $160 ($90 if box on line 3 checked)	17b 153	Enter larger of a or b
	18a	Subtract line 17c from line 16 and enter difference (but not less than zero)	18a	156
	b	Credit for contributions to candidates for public office (see page 11 of Instructions)	18b	
	19	Income tax. Subtract line 18b from line 18a and enter difference (but not less than zero)	19	156
	20a	Total Federal income tax withheld (attach Forms W-2 to front)	20a 2075	
	b	Excess FICA, RRTA, or FICA/RRTA tax withheld (two or more employers—see page 11 of Instructions)	20b	
	c	1976 estimated tax payments (include amount allowed as credit from 1975 return)	20c	
	d	Earned income credit (from page 2 of Instructions)	20d	
	21	Total (add lines 20a through 20d)	21	2075
	22	If line 19 is larger than line 21, enter BALANCE DUE IRS ▷	22	
	23	If line 21 is larger than line 19, enter amount OVERPAID ▷	23	919
	24	Amount of line 23 to be REFUNDED TO YOU ▷	24	919
	25	Amount of line 23 to be credited on 1977 estimated tax ▷ 25		

If box on line 3 is checked see page 11 of Instructions. 17c 153

Pay amount on line 22 in full with this return. Write social security number on check or money order and make payable to Internal Revenue Service.

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

Sign here ▷ Your signature — Date — ▷ Preparer's signature (and employer's name, if any) — Date

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

☆ U.S. GOVERNMENT PRINTING OFFICE : 1976—O-216-061

B-4a (48)

Meeting of 3-20-78
Jim McElvane, June Crym

Meeting with Sam Kalman, of Kalman & Co., Services for Industry:

1. He mentioned in passing after the discussion re properties that he had lunched the other day with Freitas, discussed putting youb to work in the streets under the CETA program. I mention this only because he and Freitas were together.

2. He met Titlebaum when Moscone had his campaign headquarters in Kalman's office building. McElvane and I got the impression that he was not that tight with Titlebaum now, not in a derogatory sense, but that the real connection was back when Moscone had his campaign headquarters there, and that was some years back.

3. He is in the business of buying old properties, refurbishing them and selling for a profit. Has properties throughout the state, showed us a list - 2 of them in SF, the rest in central California, including several in Sacramento. The list was several pages long.

4. What he wants from us before he makes an offer:

   a. Copies of property tax bills on each parcel so he can see the tax assessor's valuation of each piece, which is always lower than the fair market value; and so that he can verify ownership.

   b. Address of each property so that he can have at this expense a preliminary title search done on each one by title company, to get proper background of each place. Also will have people of his company go there and check out the location, accessibility to profitable enterprises, etc. To make a reasonable estimate on price he would offer.

   c. Proposes a way of handling sale, to keep from increasing his property taxes. He wants to buy in such a way as not to show the full sale price he pays us, and claim a portion of it as a donation to the church rather than part of the sale. For example, if we were selling a property for $400,000, and he paid $300,000 which would be the amount that would be on paper as the sale - then he would hand over the $100,000 balance as a donation to the church, not connected with the sale. The donation he could claim as tax deductible going to an exempt corporation. He has done this before on individual pieces, but is not sure it is possible on a package deal. He would have to check with his attorney first.

   d. He wanted to know if the trust deeds on whch we are collecting mortgage payments for properties already sold in Mendocino County have "prepayment penalties" -this means that if the Note were originally signed for say five years, and the Note were paid up before those five years, to avoid loss of the income from the interest which would accumulated during the lifespan of the five year note, a prepayment penalty would have been written into the terms of the note so that if it were paid up before, the person paying it up in full would have to pay a penalty - McElvane says 2 of the Notes are like that.

B-4 a (48)

5. He is a "self made man," son of a Russian immigrant, devoted to buying and selling. Looks forward to challenge of making money every day. Conservative to a point - indulges himself but doesnt like welfare being given to young "bucks" - okay for old people and sick people, but doesnt want State supporting people who can work. Thinks in terms of giving jobs to people like the WPA, but those jobs are "cleaning the streets, digging ditches..."

6. Wants to know if we have a "low key intelligent woman, divorcee, independent, secure in her mind" to travel across the states and handle his management of property interests here and there, not be pushy about it but be under his direction...check on things for him...$1000 a month plus expenses, and whatever he wants to do with her, I suppose... He just bought 2 buildings in Kansas City, old office buildings that he's completly refurbishing modernly, and he wants her to go there and check it out for him.

7. He's not pushy with us, he is nosy but he believes that things fall into order at their own pace, obviously has the money and doesnt really care too much if we say yes or no, except that he enjoys the challenge of the deal.

He's a hardline capitalist, old time old world type, pulled himself up by his own bootstraps, only motivatin is money, would go for or against us, depending on who has the most money, I would assume.

SAMUEL ALMAN & CO.
services for industry (415) 777-5454
54 MINT STREET - SUITE 510 - SAN FRANCISCO, CA 94103

B 4 a (49)

OURS

Redwood Valley

		Discount	
(a)	36 Ac Ranch 11 Ac in grapes 14 - bed care facility	$235,000-	$250,000-
(b)	2 Ac Muli-purpose center (6800 with 5 bedroom guest house	$215,000-	$225,000-

Los Angeles

Pico-Alvarado(A)	30 unit Apt. build.newly redone six 1 bedrooms $125. 24 singles $110. annual $40,680.	$275,000-	$285,000-
1216-16 E.84pl(B)	two houses on a lot FHA appraisel 3-bedroom $225. 2-bedroom $150.	$26,00-	$27,500-
5116-18 Towne (C)	two houses on a lot recently refurbished 2-bedrooms units $150. ea.	$23,000-	$25,000-
747-7½ E. 57th(D)	two houses on a lot 2-bedroom $125- 3-bedroom $200-	$16,000-	$19,000-
222 W. 88th (E)	4 units all2-bedrooms $180-	$47,000-	$50,000-
1111 E.Anihiem(F)	commercial lot with house $150-mo	$13,000-	$15,000-
4047 Halldale (G)	4-bedroom plus den 1½ bath FHA appraised	$31,000-	$33,000
932 E. Santa Barbara (H)	2-bedroom newly refurbished	$18,00-	$20,000-

None of these are recorded in P.T. name yet

Trust Deeds

Address	Name	Approx. Balance	Payments	Due Date	Intrest	20%dis.
640 School Way(A)	Remero,	$7,526-	$75-	U.P.	10%	$6,000-
1551 Rd. "D" (B)	Cedeno	$25.000-	$807-	Nov. 1980	10%	$20,000-
2650 Rancheria(C)	Bartolamei	$10,972-	$143.43	July 1987	9%	$8,820-
440 Ellen Lynn(D)	Hassion	$4,022-	$63.34	U.P.	9%	$3200-
3551 RD. "B" (E)	Howe	$3,358-	$150-	U.P.	10 5	$2,640-

B 4 a (50)

This list was given to Kalman, minus the addresses. add - "Pets" [illegible], [illegible] sell, [illegible]

RCPV RBS DFM ✓SLT CJL CWK ✓EFS DBH Item 9

ORDER

SINCE 1977

NING, MARCH 13, 1978 Published Daily Except Saturdays, Sundays and Legal Holidays 621-5400 35 CENTS



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IRS Won't Appeal Tax Ruling

Deductions Allowed For State Disability Pay

Washington—The Internal Revenue Service said Friday that California residents may deduct contributions to state disability compensation funds against earned income reported in returns due April 15.

The IRS decision means that the 2 million Californians whose payments to the fund are deducted from their paychecks can claim them if they itemize deductions on Schedule A.

IRS Commissioner Jerome Kurtz revealed that the IRS would no longer challenge the deductions in announcing that a federal court case would not be appealed.

"The decision in the case of Trujillo vs. Commissioner concerning the deduction of contributions to the California Unemployment Compensation Disability Fund will not be appealed," Kurtz said in a statement.

In accordance with the tax court decision, Kurtz said federal revenue rulings "will be modified so that employe contributions to the California Unemployment Insurance Code are deductible as state income taxes."

In a U.S. Tax Court decision in the Trujillo case, Judge Howard Dawson Jr. ruled that payroll deductions for the fund are actually a form of state tax that may be deducted just like any other state or local tax.

The IRS disputed the ruling, saying the program was "optional" since some workers do not have to contribute. However, the announcement means that IRS will not contest the decision.

In January, the State Bar of California advised Californians to claim the deduction pending the IRS' decision on whether to appeal.

The State Bar noted that those who itemized deductions in 1975 and 1976 could file amended returns to claim the disability payments.

Payments to the fund are 1 percent of the first 11,400 of an employee's compensation, or a maximum of $114 a year for an individual or $228 for a working couple. The maximum annual individual payment prior to 1977 was $90.

Californians contribute up to $114 per year to the fund. It is estimated that 6.4 million Californians paid $488 million in the last fiscal year to support the fund.

The IRS filed a notice of appeal in the 9th U.S. Circuit Court of Appeals. Kurtz said Friday the IRS would not follow through.

Senate OK's Probation Subsidy Bill

Sacramento—The Senate last week passed a proposal endorsed by Gov. Edmund G. Brown Jr. designed to help local authorities fashion crime-fighting and crime-prevention programs to meet local needs.

The bill (AB 90) by Assemblyman Julian Dixon, D-Los Angeles, was sent back to the Assembly for concurrence

Five Bay Lawyers

B-4-a (51)

State Bar Reports Discipline Cases

The California Supreme Court and State Bar have taken disciplinary action against 13 California attorneys, including three from San Francisco and two others from the Bay Area. In addition, the Supreme Court accepted

bate matter, he withdrew funds from his trust account representing unearned fees and costs without approval of the court and intentionally converted and misappropriated his client's funds to his own use.

Item 10.

PROMISSORY NOTE IN RE IRRIGATION SYSTEM
and
AMENDMENT TO REVISED LEASE

THIS AGREEMENT is entered into this 17th day of April, 1973, by and between PEOPLES TEMPLE OF THE DISCIPLES OF CHRIST, A California non-profit corporation, herein referred to as Lessor, and RICHARD AND CLAIRE JANARO, husband and wife, herein referred to as Lessee, who hereby agree as follows:

1) In Order to assist Lessee in saving the grape harvest at Happy Acres, Lessor agrees to finance the installation of an adequate irrigation system and water storage tank for a sum not to exceed Twelve thousand ($12,000.00) Dollars.

2) Lessor and Lessees recite that there is presently in effect an agreement between them entitled "Revised Lease and Delegation of Full Responsibility to Operate Business" dated March 19, 1972, hereinafter referred to as "revised agreement." Said agreement provides that the rent due Lessor for the third year of the lease, i.e., 1974, is to be reduced, the proceeds due from the grape harvest being part of the rent.

3) Lessees are requesting that the aforesaid irrigation system and storage tank be installed, and accordingly hereby agree to the following terms:

a. That title remain with Lessor for the calendar year 1973;

b. That the rental due for 1973 shall include:

1. Payments on the current mortgage;

2. Proceeds from the sale of grapes, which is to be paid directly to Lessor in an amount not to exceed $10,000.00; provided, however, that Lessees may use whatever grapes they need for juices and care-home canning;

3. The value of all improvements and repairs reasonably required on the whole premises, not to exceed $7,000.00.

4) This Agreement shall be deemed to amend the aforesaid "Revised Agreement."

5) Title to the irrigation system and water tank shall pass to Lessees in 1974 when the grape revenues for that year are paid; provided, however, that if Lessees elect during or at the end of 1974 to pay off an unpaid amount of the aforesaid indebtedness of $12,000.00, then Lessor shall retain a percentage of the grape proceeds equivalent to the percentage of the loan then unpaid.

6) Lessor agrees to harvest the major portion of the grapes in 1973, and to harvest at least that portion of the grapes as will produce the proceeds therefrom for the said year.

THE FOREGOING AGREEMENT was executed on this 17th day of April, 1973, at Redwood Valley, California.

PEOPLES TEMPLE OF THE DISCIPLES OF CHRIST, Lessor

by: _____
Eva B. Bogh, Financial Secretary

_____
Richard Janaro, Lessee

_____
Claire Janaro, Lessee

B-4 a (52)

NOTE AND DECLARATION OF
INTENT RE FIXTURES

May 10, 1973

$12,000.00

Redwood Valley
California

We promise to pay to Peoples Temple of the Disciples of Christ the sum of $12,000.00 (Twelve Thousand Dollars) without interest in installments and continuing until said sum has been paid in full.

Receipt of said $12,000.00 is hereby acknowledged. We agree to use said sum only for the payment of the cost of an irrigation and frost protection system at the Happy Acres Ranch, and at such time as our lease on said property shall expire, said system shall remain the property of Peoples Temple of the Disciples of Christ.

RICHARD JANARO

CLAIRE JANARO

B 4a (53)

REVISED LEASE AND DELEGATION OF FULL RESPONSIBILITY TO OPERATE BUSINESS

THIS AGREEMENT is entered into this 19th day of March, 1972, by and between PEOPLES' TEMPLE OF THE DISCIPLES OF CHRIST, a California nonprofit corporation, herein referred to as Lessor, and RICHARD JANARO and CLAIRE JANARO, husband and wife, herein referred to as Lessee, Who Hereby Agree as Follows:

1. This Agreement revises and replaces that "Lease and Delegation of Full Responsiblility to Operate Business" previously entered between Lessor and Lessee.

2. Lessor is the owner of 40 acres of land located at 2451 Road K, Redwood Valley, Mendocino County, California, commonly referred to as Happy Acres.

3. Lessor hereby leases to Lessee said premises for the purpose of operating a business and home for retarded boys and others, as licensed by the Bureau of Private Institutions of the State Department of Mental Hygiene.

4. Lessee shall have the complete and final responsibility and authority for supervising and otherwise operating said business. Lessee shall be responsible for providing insurance coverage, making necessary repairs to maintain the premises in good weather-proof condition, and complying with all requirements for the licensing and sound operating of said business.

5. The term of this Lease and Delegation shall be for twelve (12) years, effective January 1, 1972.

6. Lessee shall continue to operate said business in a professional manner and shall pay all expenses related to said business.

B-4a (54)

In consideration of this lease Lessee shall pay to Lessor rent for the first year of this lease in the sum of the following items:

a. County property taxes due.

b. Value of ranch supplies reasonably required relative to grape vineyards now existing and cattle now present on premises, not to exceed $5,000.00.

c. Proceeds from the sale of grapes and cattle.

d. Payments on the current mortgage secured by first deed of trust on aforesaid premises.

e. Cash in the sum of $10,000.00.

7. The aforesaid rent, which includes as part of its consideration good will of the business, shall be reduced for the second year under this lease to a sum equivalent to $20,000.00 per year, together with the value of all improvements and repairs reasonably required on the whole premises, not to exceed $7,000.00.

8. If Lessee operates the aforesaid business successfully the first two years, Lessor will reduce the annual rent for the ensuing years to $15,000.00 per year, together with the value of all improvements and repairs reasonable required on the whole premises, not to exceed $6,000.00 per year.

THE FOREGOING AGREEMENT has been executed at Ukiah, California on the day first above written.

PEOPLES TEMPLE OF THE DISCIPLES OF CHRIST

By: _____
Timothy O. Stoen, Chairman of the Board

_____
Richard Janaro

_____
Claire Janaro

JUNE B. CRYM
NOTARY PUBLIC - CALIFORNIA
MENDOCINO COUNTY
My Commission Expires October 3, 1975

B-4a (55)

State of California)
) ss.
County of Mendocino)

On this 19th day of March, 1972, before me, June B. Crym, personally appeared Timothy O. Stoen, known to me to be the Chairman of the Board of the corporation that executed the within instrument, and Richard Janaro and Claire Janaro, known to me to be the persons whose names are subscribed to the within instrument. Timothy O. Stoen acknowledged to me that such corporation executed the same; and Richard Janaro and Claire Janaro acknowledged that they executed the same.

WITNESS my hand and seal.

June B. Crym
June B. Crym, Notary Public

JUNE B. CRYM
NOTARY PUBLIC - CALIFORNIA
MENDOCINO COUNTY
My Commission Expires October 3, 1975

B-4a(56)

LEASE AND DELEGATION OF FULL RESPONSIBILITY TO OPERATE BUSINESS

THIS AGREEMENT Is entered into this 18th day of August, 1972, by and between PEOPLES TEMPLE OF THE DISCIPLES OF CHIRST, a California nonprofit charitable corporation, herein referred to as Lessor, and Nathaniel Swaney and Maxine Swaney husband and wife, herein referred to as Lessee, who Hereby Agree as Follows:

1. Lessor is the owner of 7625 East Road, Redwood Valley, Mendocino County, California, commonly referred to as a Boarding Home for the Aged previously Known as Slater home.

2. Lessor hereby leases to Lessee said premises for the purpose of operating a business and home for aged persons ~~retarded boys~~ and others, as licensed ~~by the Bureau of Private Institutions of the State Department of Mental Hygiene~~ to a Boarding Home for the Aged license.

3. Lessee shall have the complete and final responsibility and authority for supervising and otherwise operating said business. Lessee shall be responsible for providing insurance coverage, making necessary repairs to maintain the premises in good weather proof condition, and complying with all requirements for the licensing and operating of said business.

4. Leesee shall pay all ordinary and necessary business expenses out of the gross receipts for said business, and shall

B-4a (57)

remit the balance to Lessor, which in turn shall pay to Lessee such sums as Lessee deems are reasonably required to support themselves and their immediate family.

5. This Lease and Delegation of Authority shall run for ~~five (5)~~ for fifteen (15) years ~~and may be terminated upon six (6) months notice in writing by either party to the other party~~.

THIS AGREEMENT is executed effective the day first above written.

PEOPLES' TEMPLE OF THE DISCIPLES OF CHIRST

By Timothy O. Stoen
Timothy O. Stoen
Chairman of the Board

Nathaniel B. Swaney

Maxine Swaney

B 4 a (58)

LEASE AND DELEGATION OF FULL RESPONSIBILITY TO OPERATE BUSINESS

THIS AGREEMENT is entered into this 29th day of January, 1972, by and between PEOPLES' TEMPLE OF THE DISCIPLES OF CHRIST, a California nonprofit charitable corporation, herein referred to as Lessor, and CLEVE SWINNEY and HELEN SWINNEY, husband and wife, herein referred to as Lessee, who hereby agree as follows:

1. Lessor is the owner of 2.5 acres of land located at 1551 Road D, Redwood Valley, Mendocino County, California.

2. Lessor hereby leases to Lessee said premises for the purpose of operating a business and boarding home, as licensed by the State Department of Social Welfare and/or the Welfare Department of Mendocino County.

3. Lessee shall have the complete and final responsibility and authority for supervising and otherwise operating said business. Lessee shall be responsible for providing adequate fire insurance coverage, making necessary repairs to maintain the premises in good weather-proof condition, and complying with all requirements for the licensing and sound operating of said business.

4. The term of this Lease and Delegation shall be for seven (7) years.

5. Lessee shall continue to operate said business in a professional manner and shall pay all expenses related to said business. In consideration of this lease Lessee shall pay to Lessor rent in the amount of Six Thousand Dollars ($6,000.00) per year, payable $500 per month on the first of each month.

THIS AGREEMENT is executed effective the day first above written.

PEOPLES' TEMPLE OF THE DISCIPLES OF CHRIST

By Timothy O. Stoen
Timothy O. Stoen, Chairman of the Board

Cleve Swinney
Cleve Swinney

Helen Swinney
Helen Swinney

Ukiah, California

B-4 a (59)

LEASE AND DELEGATION OF FULL RESPONSIBILITY TO OPERATE BUSINESS

THIS AGREEMENT Is entered into this 18th day of August, 1972, by and between PEOPLES TEMPLE OF THE DISCIPLES OF CHIRST, a California nonprofit charitable corporation, herein referred to as Lessor, and Nathaniel Swaney and Maxine Swaney husband and wife, herein referred to as Lessee, who Hereby Agree as Follows:

1. Lessor is the owner of 7625 East Road, Redwood Valley, Mendocino County, California, commonly referred to as a Boarding Home for the Aged previously Known as Slater home.

2. Lessor hereby leases to Lessee said premises for the purpose of operating a business and home for ~~retarded boys~~ aged persons and others, as licensed ~~by the Bureau of Private Institutions of the State Department of Mental Hygiene~~ to a Boarding Home for the Aged license.

3. Lessee shall have the complete and final responsibility and authority for supervising and otherwise operating said business. Lessee shall be responsible for providing insurance coverage, making necessary repairs to maintain the premises in good weather proof condition, and complying with all requirements for the licensing and operating of said business.

4. Lessee shall pay all ordinary and necessary business expenses out of the gross receipts for said business, and shall

B 4 a (60)

remit the balance to Lessor, which in turn shall pay to Lessee such sums as Lessee deems are reasonably required to support themselves and their immediate family.

5. This Lease and Delegation of Authority shall run for ~~five (5)~~ for fifteen(15) years ~~and may be terminated upon six (6) months notice in writing by either party to the other party~~.

THIS AGREEMENT is executed effective the day first above written.

PEOPLES' TEMPLE OF THE DISCIPLES OF CHIRST

By Timothy O. Stoen
Timoth O. Stoen
Chairman of the Board

Nathaniel E. Swaney

Marine Swaney

B-4a (61)

Item 13

FORM 100-ES

CALIFORNIA

BANK AND CORPORATION ESTIMATED TAX

YEAR 1977

Voucher 1

For calendar year 1977, or fiscal year beginning _____, 1977 and ending _____, 1978

Calendar year due April 15, 1977. Fiscal year See instructions. ☐ Check here if address is incorrect and change as necessary below.

1. Estimated income ..... $ _____

Basis of estimate (check one)

A. ☐ Net income on prior year return

B. ☐ First 3 months of current year annualized

_____ (DATE) _____ (SIGNATURE OF OFFICER OR AGENT) _____ (TITLE OF OFFICER)

Detach Here

PEOPLE'S FORUM, INC.
EUGENE CHAIKIN
PO BX 192
REDWOOD VLY CA 95470

13 A
04/16/76
PF 9I*
D-7676740

2. Estimated tax- From line 5 on worksheet ..... $ _____
3. Amount of installment- Not less than the minimum tax ..... $ _____
4. Tax on Preference Income- From line 7 on worksheet ..... $ _____
5. Amount of Preference Tax Installment - See Instruction H ..... $ _____
6. Total- Add lines 3 and 5 ..... $ _____
7. Amount of overpayment from last year- See Instruction for line 7 ..... $ _____
8. Amount of this installment payment- Line 6 less line 7 ..... $ _____

Return this voucher with check or money order payable to: FRANCHISE TAX BOARD, SACRAMENTO, CALIFORNIA 95857

B-4 a x 62)

RECEIVED APR - 3 1977

FORM 100-ES INSTRUCTIONS

CALIFORNIA

YEAR 1977

INSTRUCTIONS FOR FILING BANK AND CORPORATION ESTIMATED TAX

A. Who must file an estimate.—An estimate is required annually from each bank and national banking association located in this State and each corporation incorporated or qualified under the laws of this State or doing business in this State, whether active or inactive, or having income from sources within this State, unless expressly exempted by provisions of the Bank and Corporation Tax Law. The estimate must be filed even though the bank or corporation may have a credit resulting from an overpayment for a prior year.

NOTE: The payment made to the Secretary of State at the time of incorporation or qualification is for the privilege of doing business during the corporation's first income year. This payment cannot be claimed as an estimated tax payment or credit against the tax liability shown on the return for the first income year, as the tax measured by the income reported on that return is for the privilege of doing business during the corporation's second income year.

B. Where to file the estimate and make payment.—The estimate, together with remittance made payable to the "Franchise Tax Board," must be filed with the Franchise Tax Board, Sacramento, California 95857.

C. When to file the estimate and make payments.—If the amount of estimated tax does not exceed $200 ($25 in the case of a credit union whose gross income is not more than $20,000, or an inactive gold mining or quicksilver mining corporation), the entire amount of the estimated tax is payable on or before the 15th day of the fourth month of the corporation's income year.

If the amount of estimated tax exceeds $200 ($25 in the case of a credit union whose gross income does not exceed $20,000, or an inactive gold mining or quicksilver mining corporation), the estimated tax is payable in four installments as shown in Instruction H, on page 2.

A bank or corporation with an accounting period of less than twelve months will pay its estimated tax in the number of installments set forth in Instruction I on page 2.

D. Amended Estimates.—An amended estimate may be filed any time during the income year. If an amended estimate is filed, the amount of each remaining installment (if any) shall be computed by subtracting from the revised estimated tax the total estimated tax previously paid, and dividing the result by the number of installments remaining to be paid on or after the date on which the amendment is made.

Check box on face of appropriate voucher to indicate an amended estimate is being filed.

E. Failure to pay.—Underpayment or late payment of installments of estimated tax may result in additional charges for the period from the due date of each installment until paid, or until the due date for filing the tax return, whichever is earlier.

F. Underpayment defined.—An underpayment of any installment is defined as the amount required to have been paid if the estimated tax were equal to 80% of the tax shown on the return, or if no return is filed, 80% of the tax for such year, over the amount actually paid on or before its due date. In the case of a bank or financial corporation, the "tax shown on the return" means the tax as adjusted after final determination of the tax rate for the year.

There is no additional charge imposed for underpayment, however, if the amount paid on or before the due date equals or exceeds the amount required to have been paid under any of the following exceptions:

a. the tax shown on the return for the preceding income year if such return was filed and covered a period of twelve months;

b. an amount equal to a tax computed at rates applicable to the taxable year but computed on the basis of the facts shown on the return for, and the law applicable to, the preceding taxable year; or

c. an amount equal to 80% of the tax for the taxable year computed by placing the income of:

(1) the first three months, for the installment due in the fourth month;

(2) the first three or five months, for the installment due in the sixth month;

(3) the first six or eight months, for the installment due in the ninth month; or

(4) the first nine or eleven months for the installment due in the twelfth month

of the income year on an annualized basis.

None of the above exceptions apply if the payments of estimated tax are not timely paid. To avoid the imposition of a penalty, a corporation subject to the franchise tax must always pay its first estimate equal to at least the required minimum tax.

G. Amount paid.—Credit for the amount paid is to be claimed on the bank or corporation's California return filed for the income year for which the estimated tax was filed.

SEE PAGE 3 FOR INSTRUCTIONS ON HOW TO COMPLETE FORM 100-ES

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H. Time and Amount of Payment—Accounting Period of 12 months.—

Installment	Due Date *	Amount Payable **
1	15th day of the 4th month of the income year	25% of estimated tax, but not less than applicable minimum tax. See instruction for Form 100ES, line 3 on page 3.
2	15th day of the 6th month of the income year	50% of estimated tax less amount of 1st installment.
3	15th day of the 9th month of the income year	75% of estimated tax less total of 1st and 2nd installments.
4	15th day of the 12th month of the income year	100% of estimated tax less total of 1st, 2nd and 3rd installments.

* Any installment may be paid before the dates prescribed above.

** An overpayment from the prior year elected to be credited to the current year's estimated tax may be applied in full or in part to any installment.

I. Time and Amount of Payment—Accounting Period Less Than 12 Months.—

Calendar Year Taxpayer (Fiscal year taxpayers—adjust dates accordingly) If income year begins:	Number of Installments	Due Dates of Installments—On or before the 15th day of	Percentage of Estimated Tax Payable Each Installment *
Jan. 1 through Jan. 16	4	April–June–September–December	25 percent
Jan. 17 through Mar. 16	3	June–September–December	33⅓ percent
Mar. 17 through June 15	2	September–December	50 percent
June 16 through Sept. 15	1	December	100 percent
Sept. 16 through Dec. 31	None		

* Amount of first installment cannot be less than the minimum tax.

Amended Computation

(Use if estimated tax is substantially changed after first voucher filed)

1. Amended estimated tax	
2. Less: (a) Amount of last year's overpayment elected for credit to estimated tax and applied to date	
(b) Payments made to date	
(c) Total of lines 2(a) and 2(b)	
3. Unpaid balance (line 1 less line 2(c))	
4. Amount to be paid (line 3 divided by number of remaining installments	

Record of Estimated Tax Payments

Voucher Number	Date (a)	Amount (b)	Overpayment credit applied to installment (c)	Total amount paid and credited through the installment date shown. Add (b) and (c) (d)
1				
2				
3				
4				
Total ►				

ADDITIONAL INFORMATION MAY BE OBTAINED FROM ANY OFFICE OF THE FRANCHISE TAX BOARD LISTED BELOW.

LOCATION OF FRANCHISE TAX BOARD OFFICES

	Address	Zip code	Telephone
Bakersfield	1300 Seventeenth Street	93301	(805) 322-0540
El Monte	9660 Flair Drive	91731	(213) 575-6600
Fresno	2550 Mariposa Street	93721	(800) 852-7050
Long Beach	3530 Atlantic Avenue	90807	(213) 595-5406
Los Angeles	3200 Wilshire Boulevard	90010	(213) 736-3111
Oakland	1916 Broadway	94612	(800) 852-7050
Sacramento	920 Twenty-Third Street	95816	(916) 355-0290
	Outside Sacramento Metropolitan, see white pages of your local telephone directory.		
San Bernardino	330 North D Street	92401	(714) 383-4201
San Diego	1350 Front Street	92101	(714) 236-7540
San Francisco	345 Larkin Street	94102	(415) 557-0540
San Jose	1570 The Alameda	95126	(800) 852-7050
Santa Ana	28 Civic Center Plaza	92701	(714) 558-4540
Santa Barbara	41 Hitchcock Way	93105	(805) 682-2696
Santa Rosa	447 College Avenue	95403	(800) 852-7050
Stockton	31 E. Channel Street	95202	(800) 852-7050
Van Nuys	8155 Van Nuys Boulevard	91402	(213) 786-9540
OUT OF STATE OFFICES:			
Chicago, Il.	150 N. Wacker Drive	60606	(312) 332-4025
New York, NY.	1180 Avenue of the Americas	10036	(212) 581-3840

R-4 a (64)

WORKSHEET FOR COMPUTATION OF ESTIMATED TAX

(Complete and retain for your files)

* 1. Estimated income. Enter here and on line 1 of Form 100ES . . . . . $_____

Basis—☐ Net income on prior year return or ☐ 1st 3 months, ☐ 1st 5 months, ☐ 1st 6 months,

(check one) ☐ 1st 8 months, ☐ 1st 9 months, ☐ 1st 11 months of current year annualized

Check appropriate box on Form 100ES.

**2. Tax—Amount on line 1 × 9% (13% for banks and financial corporations) . . . . . $_____

3. Financial corporations—Offset claimed (Section 23184) . . . . . $_____

**4. Less 13% of offset claimed . . . . . $_____ $_____

* 5. Balance—Subtract line 4 from line 2—Enter here and on line 2 of Form 100ES . . . . . $_____

6. Tax Preference Income . . . . . $_____

* 7. Preference Tax—Amount on line 6 × 2.5%—Enter here and on line 4 of Form 100ES . . . . . $_____

8. Total estimated tax—Add lines 5 and 7 . . . . . $_____

9. Less credit for overpayment on prior year return . . . . . $_____

10. Net estimated tax—Subtract line 9 from line 8 . . . . . $_____

See Instructions H and I for installment due dates and amounts payable

* Enter on Form 100ES.

** If the rate of tax on banks and financial corporations is less than 13%, as determined by the Franchise Tax Board in December of 1976, the lower rate may be used in lieu of 13%.

HOW TO COMPLETE ABOVE WORKSHEET

LINE 1. ESTIMATED INCOME—Enter amount of estimated net income for the period. Check appropriate box to indicate basis on which the estimated net income was determined.

LINE 2. TAX BASED ON ESTIMATED INCOME—Enter the estimated tax due computed on the amount entered on line 1. For banks and corporations subject to the franchise tax this is the tax estimated to be due for the taxable year 1978 measured by the estimated net income for the calendar year 1977 (or the tax for a taxable year ending in 1979 measured by the estimated net income for the fiscal year ending in 1978, if on a fiscal year basis). For corporations subject to the corporation income tax, this is the estimated tax for the calendar year 1977 or a fiscal year ending in 1978.

LINE 3. FINANCIAL CORPORATIONS—Enter offset allowable under Section 23184 of the Bank and Corporation Tax Law. Banks and nonfinancial corporations enter zero.

LINE 4. Multiply allowable offset by 13% (see note ** above). Subtract result from amount on line 3 and enter the balance in the right column. Banks and nonfinancial corporations enter zero.

LINE 5. BALANCE—Subtract line 4 from line 2 and enter the difference here. The net estimated tax, after offset, may not be less than 9% of the estimated net income entered on line 1, or less than the minimum tax.

LINE 6. TAX PREFERENCE INCOME—Enter amount of estimated income from tax preference items in excess of $30,000 and estimated net loss (if any) for this year. Each taxpayer included in a combined report is entitled to the $30,000 exemption. Tax preference items include: (a) Accelerated depreciation on real property, (b) Excess reserve for losses on bad debts of banks and financial institutions, and (c) Depletion in excess of adjusted basis of property.

LINE 7. Multiply amount on line 6 by 2.5%.

LINE 8. TOTAL ESTIMATED TAX—Enter the sum of amounts shown on lines 5 and 7.

LINE 9. If you had an overpayment on your prior year return and elected to apply it as a credit to this year's estimated tax, the amount of overpayment may be applied in full or in part to any installment. Enter the total overpayment on line 9.

LINE 10. NET ESTIMATED TAX—Subtract line 9 from line 8. This is your net estimated tax liability for the year. See Instructions H and I for installment due dates and amounts payable.

HOW TO COMPLETE FORM 100-ES

1. If the bank or corporation does not report on a calendar year basis, the beginning and ending dates of its fiscal year are to be entered at the top of the form in the space provided.

2. Use the pre-addressed form and correct any information already entered thereon. If no pre-addressed form is available, enter the exact name, address and corporate number in the space provided on a blank form obtainable from any Franchise Tax Board office.

3. LINE 1. ESTIMATED INCOME—Enter amount from line 1 of worksheet. Check appropriate box to indicate basis on which the estimated net income was determined.

LINE 2. ESTIMATED TAX—Enter amount from line 5 of worksheet.

LINE 3. AMOUNT OF INSTALLMENT—Enter the applicable amount of estimated tax (See applicable Instruction H or Instruction I) but not less than the minimum tax shown below:

Banks—no minimum tax.

Corporations subject only to the corporation income tax—no minimum tax.

Exempt corporations subject to tax on unrelated business income—no minimum tax.

Credit unions whose gross income does not exceed $20,000—$25 minimum.

Inactive gold mining and quicksilver mining corporations—$25 minimum.

All other corporations—$200 minimum.

LINE 4. TAX ON PREFERENCE INCOME—Enter amount from line 7 of worksheet.

LINE 5. AMOUNT OF PREFERENCE TAX INSTALLMENT—See Instruction H or Instruction I for applicable amount to be entered on this line.

LINE 7. Enter portion of amount on line 9 of worksheet to be applied to this installment.

LINE 8. Subtract line 7 from line 6. If the amount on line 7 equals or exceeds the amount on line 6, enter zero and file Voucher 1 by the 15th day of the applicable month specified in Instruction H or in Instruction I. The remaining vouchers need be filed only when the amount of the unused credit is less than the amount of the next installment due.

13 43807-400 6-76 250M ① △ OSP

B-4a (65)

STATE OF CALIFORNIA
FRANCHISE TAX BOARD
447 COLLEGE AV
SANTA ROSA CA 95403

OFFICIAL NOTICE

Date: 12/09/77

Income Year Ended: 03/31/77

PEOPLE'S FORUM, INC.

Corporate No.: 7676740 PF9I*

EUGENE CHAIKIN
PO BX 192
REDWOOD VLY CA 95470

WE SENT YOU A NOTICE REQUESTING THAT A RETURN BE FILED FOR THE INCOME YEAR SHOWN ABOVE. OUR RECORDS INDICATE THAT THE RETURN HAS NOT BEEN FILED. THE RETURN SHOULD BE FILED AND THE TOTAL AMOUNT OF TAX, PENALTIES, AND INTEREST PAID IMMEDIATELY. OTHERWISE, A REPRESENTATIVE OF THE CORPORATION MUST APPEAR AT THIS OFFICE BY 12/21/77, SO WE MAY DETERMINE AN APPROPRIATE COURSE OF ACTION.

IF YOU DO NOT COMPLY, A NOTICE OF PROPOSED ASSESSMENT MAY BE ISSUED AND INVOLUNTARY ENFORCEMENT ACTION TAKEN. ENFORCEMENT ACTION MAY INCLUDE FILING OF TAX LIENS, SEIZURE AND SALE OF PROPERTY, AND OTHER ACTION AVAILABLE TO US IN ACCORDANCE WITH THE LAW. IN ADDITION, THE CORPORATION'S POWERS, RIGHTS, AND PRIVILEGES MAY BE SUSPENDED OR FORFEITED.

COLLECTION SECTION
TELEPHONE (707) 544-0543

B-4a (66)

FTB 5860.A (3-77)

TO CAROLYN LAYTON

1. Pets Unlimited - Discussed the unpaid Note with Bentzman, who recognizes the income we would have received from the payment by Pets on the Note as unrelated business income. Attached is a xerox copy of the Note. Pets promised to pay P.T. The only thing that has been paid is the interest last year, and nothing has come in since the extension granted last year, signed by Prokes. It was a 6 month extension, To avoid bad p.r. by foreclosing on nonpayment of the Note, we would prefer to sell at a discount - and have McElvane handle it. Bentzman suggested foreclosure, but the directions we received from you are interpreted here to mean sell the Note. Bentzman says that to sell the Note at a discount (a lower price than the original amount owed on the Note) will not bring us a profit, and therefore any income we receive on it would be a loss and not taxable as unrelated business income. It would be unrelated business income all right, but it would be not a profit and so would be one of the losses we could offset against the profits from other unrelated busines incomes we might have, in balancing out the total taxable unrelated business income. up in 1977.
Jean Brown discussed the Pets Note with McElvane today on the phone; he is going to add the Note to the package deal offered to Sam Kalman, which is explained in more detail in Item #7 in this report.

2. Canoe Purchase - originally reported in Law Office Report # 13, item 10. You asked that we ask Eric about it. He asked me to write a letter for his signature demanding receipt of the canoes and threatening litigation. Attached is copy of letter, which is being taken to him tomorrow by Hue; if there are changes I will send them over later.

3. Corporations - attached are copies of Statement by Domestic Corporation, which are sent us annually to be filled out and signed by an officer of the corporation. Received so far on P.T., Apostolic, and Action Equality, Inc. Should we fill Apostolic and Action out? Are there any changes in officers on the P.T. one before I send it back signed by Carol Stahl, president. If we dont mail back Apostolic and Action, will bhat be further indication of lapse; or should we send back blank with a note that corporations not active.

4. Agreement on sale of bus - attached is copy of agreement drawn up by Irvin and Rivers Bus Sales, for sale of one bus in Florida, which was left behind after they delivered the people to go over. Is this agreement ok for future similar deals.

5. Attached is envelope with Carolyn Thomas, Barbara Hoyer, and Rosie Bergeman W-2's and 1976 tax returns for those we've found; to be integrated with the rest that you've already received. I dont know if you will have recieved the W-2's already sent yet; they went out with John, who was delayed in New York.

B-4a (67)

6. Arletha Arnold: — will send report March 27, 1978.

7. Meeting with Sam Kalman, Kalman & Co, re his wish to buy up our properties - attached is a report on that meeting, with me and McElvane there.

8. Meeting with Bentzman re corporations, unrelated business income - Martha is writing up a detailed report on this, incorporating her write up,mine and Tim Clancy's.

9. Taxes - California residents may deduct contributions to SDI funds - this article should be passed on to Ed and Evelyn's mother for information.

10. Attached are copies of the original leases on Swinney, Swaney and Janaro, properties which Ed sees asunrelated business income. Bentzman agrees with him, because of the rental aspect.

11. Rita Thomas - Carolyn Thomas's sister. On court probation til June 1979. Misdemeanor charge, reduced from grand theft, happened last year, April. Divorced, husband has paid no child support and has not visited the child since divorce in 1975. She has no previous arrest record. Husband has now come to SF and is trying to get to her, harasses her in the street; he does not know that she lives at 998 Divisadero; she has nonmember companion. Came to me to ask if she could get probation awarded to Guyana, or if should move out of the state to get away from the husband and go over later. I told her she should check with her p.o1 before she goes anywhere out of state as it might jeopardize her probation. Is there any chance we could get her awarded to Guyana? I ask only because she is Carolyn's sister; Carolyn is going over this week because of relative harassment. Maybe you could check with Carolyn when she arfives.

B-4a(68)

12. Melvin Lowery - previously reported on Law Office Report # 13, item 1.e.. His behavior has become rather peculiar in the pst few weeks, and Leona is highly suspicious of him, also Alice. Last week he disappeared and left all the gas on in the apartment; discovered by CJ and thankfully no one was hurt. Counseled about it but still acting strange afterwards. Leona noted that he has set a pattern of bringing a briefcase with him everywhere he goes, and no one stops and inquires what is in the briefcase. Hue said that before Oliver and Lydia Morgan went over, Lydia came to him with a bunch of clippings Melvin had collected and given to her. They were all articles about P.T., the media slams specifically. We had considered approaching his probation officer and showing him slides because he comes up for annual review in June, but now we are considering sending him back to Los Angeles to live. Any suggestions?

13. Peoples Forum, Inc. - see attached Bank and Corporation Estimated Tax Form 100-ES received from Franchise Tax Board - do we file this with FTB. Also see attached notice Franchise Tax Board sent us in December - you have said let this corportion lapse - how do we let the Franchise Tax Board know this corporation is lapsing wihtut avoiding what they threaten in this notice. Is there some kind of letter to be sent - do we file something and say no activity - some directions on this would be helpful.

14. The insurance claim has been settled on the 1752 McKinnon Street, SF property of James and Irene Edwards from last year's fire for $16,000. The insurance company will be issuing a check this week to the Edwards and to the mortgage holders, a joint check, and it will be handled through the realty company that holds the mortgage note. The mortgage will be paid off and the Edwards will get the balance. which will be $6000 ± according to Betty's figures. There has been a man calling every so often for the past 2 months wanting to buy the place as is. We will have to determine whether to sell as is or demolish the existing structure, clear of debris, and sell the lot; the decision I suppose will be dependent on his offer and the estimated cost of demolishing and clearing the lot.

15. Irma Lee Gill - we referred her legal separation case out to attorney George Holland, of Wilridge & Holland, who has helped with cases in the past. He discovered that her husband divorced her in Arkansas in March 1977, before we even filed the papers for legal separation in the California courts. He (the husband) got a court order, and Holland gave her a copy of it, which grants her no property rights. Since we had originally filed for legal separation asking for property rights so she could get a court order for support and comply with Railroad Retirement's requirements before she could get

(Irma Lee Gill continued)
her share of husban'ds railroad pension, now we know she has no prperty rights and Holland thinks it's unlikely that she will be able to get the retirmeent pension. However, he is calling an Arkansas attorney he knows to check Arkansas law; and he is calling the Railroad Retirment Board to see what her rights are.
The only reason we had been holding her back for up til now was for the retirement; so if it pans out that she can't get anything, I think we should send her on over as soon as possible.

16. Ben Bowers' taxes - I called him today, and he explained in detail why he wants in receipts: in 1977 he was married to Kris Tally, but got divorced. Before the divorce, he had claimed 3 deductions; but after it, he could only claim 1. That put him in a higher tax bracket, with his $16,000 per year salary. He finds now that he will owe $1400 to IRS unless he can itemize deductions, and he wants us to give him (1) 10% donation letter; (2) receipts of rent and food, room and board, for January through April 1977 that he would have theoretically paid us when he was living in Redwood Valley. He will be itemizing moving expenses when he moved from the Valley to SF in May 1977. He figures he can make the required amount of itemizations to avoid paying the $1400 if we can prdduce receipts for that time period, plus other itemizations he willmake.
He also asks about 2 trust funds: one with Barclay's bank, and one called C & D. I looked up his old 1975 return which is all we have, and they were listed there. These are the old trusts that were set up by TOS. I told him I didn't believe they were in existence any more; that I would check further. The 2 trust funds would draw interest and those would be the itemizations, the interest accumulated during 1977. Am going to review his whole case with Bonnie Beck, who is coming down 3/23 night to talk about taxes and other things.

17. Exie Eleby's house in Los Angeles - see Law Office Report #10, item 1. The attorney who wrote in January on behalf of her son(who used to have one-half interest in the property until he signed his half interest over to Exie) has written again, this time saying that he has compared the signature on the recorded deed to her son's signature and says it's an obvious forgery. We have had Hue take this case into Eric. Any background information you can find out from Kay Nelson, who notarized Exie's son's quit claim deed when he signed his interest over to Exie and which is the deed in question, would be very helpful at this point. The attorney is threatening litigation.

B-4 a (70)

DO NOT DESTROY THIS ORIGINAL NOTE: When paid, said original note, together with the Deed of Trust securing same, must be surrendered to Trustee for cancellation and retention before reconveyance will be made.

NOTE SECURED BY DEED OF TRUST
(STRAIGHT NOTE)

$ 33,000.00 San Francisco, California, August 20, 19 76

ON OR BEFORE February 20, 1977 ~~after date~~, for value received, I/we promise to pay to

PEOPLES TEMPLE CHRISTIAN CHURCH (DISCIPLES OF CHRIST)

, or order

at San Francisco, California

the sum of THIRTY THREE THOUSAND AND NO/100 - - - - - - ($33,000.00) - - - - DOLLARS, with interest thereon from - - - - - - - - - - August 20, 1976 - - - - - - - - , at the rate of ten - (10%) per cent per annum, interest payable at maturity.

Should default be made in payment of interest when due the whole sum of principal and interest shall become immediately due at the option of the holder of this note. Principal and interest payable in lawful money of the United States. If action be instituted on this note I/we promise to pay such sum as the Court may fix as attorney's fees. This note is secured by DEED OF TRUST to TITLE INSURANCE AND TRUST COMPANY, a California corporation, as Trustee.

PETS UNLIMITED, INC., a corporation

By: _____
President

By: Louis Ferrari
Secretary

B-4a (71)

TO 1931 CA (7-75)

THIS FORM FURNISHED BY TITLE INSURANCE AND TRUST

A TICOR COMPANY

DO NOT DESTROY THIS NOTE

Item 2.

LAW OFFICES OF
GARRY, DREYFUS, MCTERNAN, BROTSKY, HERNDON & PESONEN, INC.
1256 MARKET STREET AT CIVIC CENTER
SAN FRANCISCO 94102
(415) 864-3131
CABLE ADDRESS: "DRYCAP"

SAN JOSE OFFICE
250 SO. MARKET STREET
SAN JOSE 95113
(408) 286-9222

CHARLES R. GARRY
BENJAMIN DREYFUS
FRANCIS J. MCTERNAN
ALLAN BROTSKY
JAMES HERNDON
DAVID E. PESONEN
BRIAN C. WALSH

OF COUNSEL
DONALD L. A. KERSON
COLLEEN G. HAAS

March 22, 1978

Mr. Ernie Doiron
1010 E. Arrow Highway
Covina, California 91724

Dear Mr. Doiron:

As legal counsel for Peoples Temple of the Disciples of Christ, I am writing in reference to the purchase of four canoes from you by my client in September 1977.

I understand that representatives of my client placed an order with you in good faith for the four canoes, which were to be transported from New York to the West Coast and then to Florida by your driver, for shipping on to Guyana, South America. Agreement was reached on the purchase price, and at your request, my client's check in the amount of $1839 was sent in full prepayment, including shipping charges, to you on November 5, 1977.

My client informs me that you claim the canoes were delivered to the Florida shipper, Frank Garmendia of SOPAC Transport Corp., who refused them because they were uncrated, and subsequently were put in storage by your driver. However, telephone conversations between my client and Mr. Garmendia disclose that he has never received the canoes, and further that such items are shipped uncrated frequently and that would be no reason for denial if they had been received.

Therefore, I demand that you immediately produce the four canoes to my client, or to Mr. Garmendia, within fifteen days from the date of your receipt of this letter. If such demand is not satisfied within that time, I shall be forced to seriously consider litigation for recovery of my client's investment, plus legal fees.

Sincerely,

CHARLES R. GARRY

jc
cc: Frank Garmendia

B-4 a(72)

Item 3

STATEMENT BY DOMESTIC CORPORATION

THIS STATEMENT MUST BE FILED WITH CALIFORNIA SECRETARY OF STATE (SECT. 3301, CORPORATIONS CODE).
PLEASE READ THE INSTRUCTIONS ON THE BACK OF THE FORM BEFORE COMPLETING.

THE CORPORATION NAMED HEREIN, ORGANIZED UNDER THE LAWS OF THE STATE OF CALIFORNIA, MAKES THE FOLLOWING STATEMENT:

1. ADDRESS & LOCATION OF ITS PRINCIPAL OFFICE (NUMBER AND STREET (DO NOT USE P.O. BOX NO.))	SUITE OR ROOM	1A. CITY	1B ZIP CODE
		CALIF.	
2. MAILING ADDRESS IF DIFFERENT THAN 1-1B	SUITE OR ROOM	2A. CITY & STATE	2B ZIP CODE

THE NAMES OF THE FOLLOWING OFFICERS ARE:

3. PRESIDENT: NAME		
4. BUSINESS OR RESIDENCE ADDRESS (DO NOT USE P.O. BOX NO.)	4A CITY & STATE	4B ZIP CODE
5. VICE-PRESIDENT: NAME		
6. BUSINESS OR RESIDENCE ADDRESS (DO NOT USE P.O. BOX NO.)	6A CITY & STATE	6B ZIP CODE
7. SECRETARY: NAME		
8. BUSINESS OR RESIDENCE ADDRESS (DO NOT USE P.O. BOX NO.)	8A CITY & STATE	8B ZIP CODE
9. TREASURER: NAME		
10. BUSINESS OR RESIDENCE ADDRESS (DO NOT USE P.O. BOX NO.)	10A CITY & STATE	10B ZIP CODE

DO NOT WRITE IN THIS SPACE

11. BY _____ SIGNATURE OF CORPORATE OFFICER

DATE _____ 19__ TITLE _____

FEE NONE 5005440 03/08 39717-A

PEOPLES TEMPLE OF THE DISCIPLES OF CHRIST,
P O BOX 15023
SAN FRANCISCO, CA 94115

FORM S/O 100

PLEASE DO NOT ALTER THE PREPRINTED CORPORATE NAME AND ADDRESS

B-4a (73)

STATEMENT BY DOMESTIC CORPORATION

THIS STATEMENT MUST BE FILED WITH CALIFORNIA SECRETARY OF STATE (SECT. 3301, CORPORATIONS CODE).
PLEASE READ THE INSTRUCTIONS ON THE BACK OF THE FORM BEFORE COMPLETING.

THE CORPORATION NAMED HEREIN, ORGANIZED UNDER THE LAWS OF THE STATE OF CALIFORNIA, MAKES THE FOLLOWING STATEMENT:

1. ADDRESS & LOCATION OF ITS PRINCIPAL OFFICE	SUITE OR ROOM	1A.	1B
NUMBER AND STREET (DO NOT USE P.O. BOX NO.)		CITY: CALIF.	ZIP CODE
2. MAILING ADDRESS IF DIFFERENT THAN 1-1B	SUITE OR ROOM	2A.	2B
		CITY & STATE	ZIP CODE

THE NAMES OF THE FOLLOWING OFFICERS ARE:

3. PRESIDENT: NAME		
4. BUSINESS OR RESIDENCE ADDRESS (DO NOT USE P.O. BOX NO.)	4A. CITY & STATE	4B. ZIP CODE
5. VICE-PRESIDENT: NAME		
6. BUSINESS OR RESIDENCE ADDRESS (DO NOT USE P.O. BOX NO.)	6A. CITY & STATE	6B. ZIP CODE
7. SECRETARY: NAME		
8. BUSINESS OR RESIDENCE ADDRESS (DO NOT USE P.O. BOX NO.)	8A. CITY & STATE	8B. ZIP CODE
9. TREASURER: NAME		
10. BUSINESS OR RESIDENCE ADDRESS (DO NOT USE P.O. BOX NO.)	10A. CITY & STATE	10B. ZIP CODE

DO NOT WRITE IN THIS SPACE

11. BY: _____ SIGNATURE OF CORPORATE OFFICER

DATE _____ 19__ TITLE _____

FEE NONE *

7627450 05/08 39668-A

SAN FRANCISCO ACTION EQUALITY, INC.
P. O. BOX 15156
SAN FRANCISCO, CA 94115

FORM S/O 100

PLEASE DO NOT ALTER THE PREPRINTED CORPORATE NAME AND ADDRESS

B-4a (74)

STATEMENT BY DOMESTIC CORPORATION

THIS STATEMENT MUST BE FILED WITH CALIFORNIA SECRETARY OF STATE (SECT. 3301, CORPORATIONS CODE).
PLEASE READ THE INSTRUCTIONS ON THE BACK OF THE FORM BEFORE COMPLETING.

THE CORPORATION NAMED HEREIN, ORGANIZED UNDER THE LAWS OF THE STATE OF CALIFORNIA, MAKES THE FOLLOWING STATEMENT:

1. ADDRESS & LOCATION OF ITS PRINCIPAL OFFICE	SUITE OR ROOM	1A.	1B
NUMBER AND STREET (DO NOT USE P.O. BOX NO.)		CITY	CALIF. ZIP CODE
2. MAILING ADDRESS IF DIFFERENT THAN 1-1B	SUITE OR ROOM	2A. CITY & STATE	2B ZIP CODE

THE NAMES OF THE FOLLOWING OFFICERS ARE:

3. PRESIDENT: NAME		
4. BUSINESS OR RESIDENCE ADDRESS (DO NOT USE P.O. BOX NO.)	4A CITY & STATE	4B ZIP CODE
5. VICE-PRESIDENT: NAME		
6. BUSINESS OR RESIDENCE ADDRESS (DO NOT USE P.O. BOX NO.)	6A CITY & STATE	6B ZIP CODE
7. SECRETARY: NAME		
8. BUSINESS OR RESIDENCE ADDRESS (DO NOT USE P.O. BOX NO.)	8A CITY & STATE	8B ZIP CODE
9. TREASURER: NAME		
10. BUSINESS OR RESIDENCE ADDRESS (DO NOT USE P.O. BOX NO.)	10A CITY & STATE	10B ZIP CODE

DO NOT WRITE IN THIS SPACE

11. BY _____ SIGNATURE OF CORPORATE OFFICER

DATE _____ 19__ TITLE

FEE NONE 7640140 03/08 39641-2

APOSTOLIC CORPORATION
P. O. BOX 15156
SAN FRANCISCO, CA 94115

FORM S/O 100

PLEASE DO NOT ALTER THE PREPRINTED CORPORATE NAME AND ADDRESS

B-4a (75)

SECRETARY OF STATE
P. O. BOX 2830
SACRAMENTO, CALIFORNIA 95812

INSTRUCTIONS FOR COMPLETING STATEMENT BY DOMESTIC CORPORATION

FILING FEE: Nonprofit corporations are not required to pay a filing fee.

FILING PERIOD: Corporations must file within 90 days after filing Articles of Incorporation, and each time they change their principle office address. Nonprofit corporations must file each time there is a change in officers and every five years.

ITEMS 1-1B: The address to be entered is the STREET address of the corporation's principal office IN CALIFORNIA. Fill in room or suite number. Many nonprofit corporations do not maintain an actual office. In such cases, the principal office address can be shown as c/o one of the corporate officers.

ITEMS 2-2B: Complete only if MAILING address is different than address entered in Items 1-1B.

ITEMS 3-10B: Complete by entering the required information. The office of President and the office of Secretary CANNOT be held by the same person. If officer titles are different from those in the statement, enter actual titles following the printed titles on the form. If a person holds more than one of the designated offices, enter his/her name and address for each office. The form calls for the names and addresses of FOUR officers. Many corporations have more than one Vice-President; however, only one Vice-President should be named in the form. NO LIST OF ADDITIONAL OFFICERS SHOULD BE ATTACHED.

If the corporation has never done business and corporate officers have not been chosen, a statement of such fact should be set out in Item 9. In such cases, the name(s) and address(es) of corporate director(s) may be substituted for the officers. The directors should be identified as such. If the corporation does not maintain an actual office, the address in Items 1-1B should be c/o one of the directors.

ITEM 11: - THE STATEMENT MUST BE SIGNED.

B-4a (76)

Item 4

A G R E E M E N T

Agreement made this 17th day of March, 1978, between Rivers Bus Sales, Inc. and Peoples Temple Bus Garage.

It is agreed that Peoples Temple Bus Garage will leave one 1954 #4104 964 Greyhound Bus to be sold by Rivers Bus Sales, Inc. under the following terms:

1. If sold by Rivers Bus Sales, Inc. an 8% commission is payable to Rivers Bus Sales, Inc.
2. If sold by Peoples Temple no commission is due Rivers Bus Sales, Inc.
3. It is hereby understood that the limit of liability of the insurance carried on this coach by Peoples Temple of Disciples of Christ extends only to the members of Peoples Temple of Disciples of Christ.
4. Any maintenance required will be the responsibility of Peoples Temple Bus Garage.
5. Garage liability and property damage only will be extended to cover this bus as stiplated on Policy #MP26122 with United States Fidelity & Guaranty Co.
6. The Greyhound will be listed at $9,995.00.

Lawrence Schaffer

Lawrence Schaffer, Manager
Rivers Bus Sales, Inc.

Irvin Perkins

Irvin Perkins
Peoples Temple Bus Garage

B-4a (77)

UNITED STATES FIDELITY AND GUARANTY COMPANY

A Stock Insurance Company, Herein Called the Company

MASTER INSURANCE POLICY

No. MP 26122 — GENERAL DECLARATIONS — Previous Policy No.: MP 16055

Named Insured and P. O. Address (No., Street, Town, County, State)

RIVERS BUS SALES COMPANY, INC.,
RIVERS BODY COMPANY, INC., & ETHEL RIVERS
P.O. BOX 6897, JACKSONVILLE, FLORIDA 32205

Branch Office and Agent: JACKSONVILLE, FLORIDA
HARRY E. JAMES, INC.
JACKSONVILLE

Policy Term: ONE Years — 7-1-77 Inception (Mo. Day Yr.) — 7-1-78 Expiration (Mo. Day Yr.) — 12:00 Noon, standard time at the address of the Named Insured as stated herein.

Business of the Named Insured is

Insurance is provided only with respect to those Coverages designated below by the word "Included" but only to the extent set forth in the Specific Forms and Endorsements made a part of this Policy.

	COVERAGES	ENTER "INCLUDED" IF COVERAGE IS PROVIDED
DIVISION I PROPERTY COVERAGE	Building(s)	
	Personal Property	INCLUDED
	Additional Coverages (Specify)	INCLUDED
DIVISION II LIABILITY COVERAGE	Comprehensive Liability—Except Automobile	
	Comprehensive Liability—Automobile	
	Automobile Physical Damage	
	SEE MP 200	INCLUDED
DIVISION III FIDELITY, FORGERY, BURGLARY, OR OTHER CRIME COVERAGES	Comprehensive Dishonesty Disappearance and Destruction	INCLUDED
	Blanket Crime Coverage	
	Additional Coverages (Specify)	
	MERCANTILE [illegible] STOCK	INCLUDED
DIVISION IV BOILER AND MACHINERY	Boiler and Machinery	
DIVISION V MISCELLANEOUS COVERAGES	Glass	
	Inland Marine	
	Total Advance Premium	$ 9,757.
	If Paid in Annual Installments: Amount Due at Inception	$
	Each Subsequent Anniversary	$

This policy is made and accepted in consideration of the conditions, provisions, stipulations and declarations contained herein and in the Specific Forms and Endorsements attached hereto.

IN WITNESS WHEREOF, this Company has caused this Policy to be signed by its President and its Secretary and countersigned by a duly authorized representative.

William F. Spliedt — Secretary

William J. Bragg — President

Agency at JACKSONVILLE, FLORIDA

Countersignature Date TT:VJ 9-19-77 — Countersigned by _____ Authorized Representative

MP-2 (2-68) (MEMO.)

(continued on reverse side)

B 9/2 (78)

Meeting of 3-20-78
Jim McElvane, June Crym

Meeting with Sam Kalman, of Kalman & Co., Services for Industry:

Item 7

1. He mentioned in passing after the discussion re properties that he had lunched the other day with Freitas, discussed putting youth to work in the streets under the CETA program. I mention this only because he and Freitas were together.

2. He met Titlebaum when Moscone had his campaign headquarters in Kalman's office building. McElvane and I got the impression that he was not that tight with Titlebaum now, not in a derogatory sense, but that the real connection was back when Moscone had his campaign headquarters there, and that was some years back.

3. He is in the business of buying old properties, refurbishing them and selling for a profit. Has properties throughout the state, showed us a list - 2 of them in SF, the rest in central California, including several in Sacramento. The list was several pages long.

4. What he wants from us before he makes an offer:

   a. Copies of property tax bills on each parcel so he can see the tax assessor's valuation of each piece, which is always lower than the fair market value; and so that he can verify ownership.

   b. Address of each property so that he can have at this expense a preliminary title search done on each one by title company, to get proper background of each place. Also will have people of his company go there and check out the location, accessibility to profitable enterprises, etc. To make a reasonable estimate on price he would offer.

   c. Proposes a way of handling sale, to keep from increasing his property taxes. He wants to buy in such a way as not to show the full sale price he pays us, and claim a portion of it as a donation to the church rather than part of the sale. For example, if we were selling a property for $400,000, and he paid $300,000 which would be the amount that would be on paper as the sale - then he would hand over the $100,000 balance as a donation to the church, not connected with the sale. The donation he could claim as tax deductible going to an exempt corporation. He has done this before on individual pieces, but is not sure it is possible on a package deal. He would have to check with his attorney first.

   d. He wanted to know if the trust deeds on whch we are collecting mortgage payments for properties already sold in Mendocino County have "prepayment penalties" -this means that if the Note were originally signed for say five years, and the Note were paid up before those five years, to avoid loss of the income from the interest which would accumulated during the lifespan of the five year note, a prepayment penalty would have been written into the terms of the note so that if it were paid up before, the person paying it up in full would have to pay a penalty - McElvane says 2 of the Notes are like that.

B-4a(79)

5. He is a "self made man," son of a Russian immigrant, devoted to buying and selling. Looks forward to challenge of making money every day. Conservative to a point - indulges himself but doesnt like welfare being given to young "bucks" - okay for old people and sick people, but doesnt want State supporting people who can work. Thinks in terms of giving jobs to people like the WPA, but those jobs are "cleaning the streets, digging ditches..."

6. Wants to know if we have a "low key intelligent woman, divorcee, independent, secure in her mind" to travel across the states and handle his management of property interests here and there, not be pushy about it but be under his direction...check on things for him...$1000 a month plus expenses, and whatever he wants to do with her, I suppose... He just bought 2 buildings in Kansas City, old office buildings that he's completly refurbishing modernly, and he wants her to go there and check it out for him.

7. He's not pushy with us, he is nosy but he believes that things fall into order at their own pace, obviously has the money and doesnt really care too much if we say yes or no, except that he enjoys the challenge of the deal.

He's a hardline capitalist, old time old world type, pulled himself up by his own bootstraps, only motivation is money, would go for or against us, depending on who has the most money, I would assume.

SAM KALMAN & CO.
services for industry (415) 777-5454
54 MINT STREET · SUITE 510 · SAN FRANCISCO, CA 94103

B-4a (80)

OURS

Redwood Valley

(a) 36 Ac Ranch 11 Ac in grapes 14 - bed care facility — Discount $235,000- — $250,000-

(b) 2 Ac Muli-purpose center (6800 ~~sf~~ with 5 bedroom guest house — $215,000- — $225,000-

Los Angeles

Pico-Alvarado(A) 30 unit Apt. build.newly redone six 1 bedrooms $125. 24 singles $110. annual $40,680. — $275,000- — $285,000-

1216-16 E.84pl(B) two houses on a lot FHA appraisel 3-bedroom $285. 2-bedroom $150. — $26,00- — $27,500-

5116-18 Towne (C) two houses on a lot recently refurbished 2-bedrooms units $150. ea. — $25,000-

747-7½ E. 57th(D) two houses on a lot 2-bedroom $125- 3-bedroom $200- — $23,000- — $16,000- — $19,000-

222 W. 88th (E) 4 units all2-bedrooms $180- — $47,000- — $50,000-

1111 E.Anihiem(F) commercial lot with house $150-mo — $13,000- — $15,000-

4047 Halldale (G) 4-bedroom plus den 1½ bath FHA appraised — $31,000- — $33,000

932 E. Santa Barbara (H) 2-bedroom newly refurbished — $18,00- — $20,000-

More of these are needed in O. T. mine yet

Trust Deeds

Address	Name	Approx. Balance	Payments	Due Date	Intrest	20%dis.
640 School Way(A)	Remero,	$7,526-	$75-	U.P.	10%	$6,000-
1551 Rd. "D" (B)	Cedeno	$25.000-	$807-	Nov. 1980	10%	$20,000-
2650 Rancheria(C)	Bartolamei	$10,972-	$143.43	July 1987	9%	$8,820-
440 Ellen Lynn(D)	Hassion	$4,022-	$63.34	U.P.	9%	$3200-
3551 RD. "B" (E)	Howe	$3,358-	$150-	U.P.	10 5	$2,640-

This list was given to Kalman, minus the addresses.

B-4a (81)

RCD ✓ RES - JFM ✓ SLT ✓ CJL ✓ LWK ✓ EFS - DBH Item 9

ORDER

SINCE 1877

RNING, MARCH 13, 1978 Published Daily Except Saturdays, Sundays and Legal Holidays 621-5400 35 CENTS



IRS Won't Appeal Tax Ruling

Deductions Allowed For State Disability Pay

Washington—The Internal Revenue Service said Friday that California residents may deduct contributions to state disability compensation funds against earned income reported in returns due April 15.

The IRS decision means that the 2 million Californians whose payments to the fund are deducted from their paychecks can claim them if they itemize deductions on Schedule A.

IRS Commissioner Jerome Kurtz revealed that the IRS would no longer challenge the deductions in announcing that a federal court case would not be appealed.

"The decision in the case of Trujillo vs. Commissioner concerning the deduction of contributions to the California Unemployment Compensation Disability Fund will not be appealed," Kurtz said in a statement.

In accordance with the tax court decision, Kurtz said federal revenue rulings "will be modified so that employe contributions to the California Unemployment Insurance Code are deductible as state income taxes."

In a U.S. Tax Court decision in the Trujillo case, Judge Howard Dawson Jr. ruled that payroll deductions for the fund are actually a form of state tax that may be deducted just like any other state or local tax.

The IRS disputed the ruling, saying the program was "optional" since some workers do not have to contribute. However, the announcement means that IRS will not contest the decision.

In January, the State Bar of California advised Californians to claim the deduction pending the IRS' decision on whether to appeal.

The State Bar noted that those who itemized deductions in 1975 and 1976 could file amended returns to claim the disability payments.

Payments to the fund are 1 percent of the first 11,400 of an employee's compensation, or a maximum of $114 a year for an individual or $228 for a working couple. The maximum annual individual payment prior to 1977 was $90.

Californians contribute up to $114 per year to the fund. It is estimated that 6.4 million Californians paid $488 million in the last fiscal year to support the fund.

The IRS filed a notice of appeal in the 9th U.S. Circuit Court of Appeals. Kurtz said Friday the IRS would not follow through.

HOPER

s

n On

Court

professor of law
l of Law, U.C.
featured speaker
ership luncheon
risters Club at
rch 16, at the
l.
y on constitution-
his observations
t. Following his
the audience will

cheon are $7.25
could be made by
d checks payable
ub to 220 Bush,
cisco 94014. In-
ed envelope for

n to all members
n.

Senate OK's Probation Subsidy Bill

Sacramento—The Senate last week passed a proposal endorsed by Gov. Edmund G. Brown Jr. designed to help local authorities fashion crime-fighting and crime-prevention programs to meet local needs.

The bill (AB 90) by Assemblyman Julian Dixon, D-Los Angeles, was sent back to the Assembly for concurrence

Five Bay Lawyers

B4a (82)

State Bar Reports Discipline Cases

The California Supreme Court and State Bar have taken disciplinary action against 13 California attorneys, including three from San Francisco and two others from the Bay Area. In addition, the Supreme Court accepted

bate matter, he withdrew funds from his trust account representing unearned fees and costs without approval of the court and intentionally converted and misappropriated his client's funds to his own use.

Item 10.

PROMISSORY NOTE IN RE IRRIGATION SYSTEM
and
AMENDMENT TO REVISED LEASE

THIS AGREEMENT is entered into this 17th day of April, 1973, by and between PEOPLES TEMPLE OF THE DISCIPLES OF CHRIST, A California non-profit corporation, herein referred to as Lessor, and RICHARD AND CLAIRE JANARO, husband and wife, herein referred to as Lessee, who hereby agree as follows:

1) In Order to assist Lessee in saving the grape harvest at Happy Acres, Lessor agrees to finance the installation of an adequate irrigation system and water storage tank for a sum not to exceed Twelve thousand ($12,000.00) Dollars.

2) Lessor and Lessees recite that there is presently in effect an agreement between them entitled "Revised Lease and Delegation of Full Responsibility to Operate Business" dated March 19, 1972, hereinafter referred to as "revised agreement." Said agreement provides that the rent due Lessor for the third year of the lease, i.e., 1974, is to be reduced, the proceeds due from the grape harvest being part of the rent.

3) Lessees are requesting that the aforesaid irrigation system and storage tank be installed, and accordingly hereby agree to the following terms:

a. That title remain with Lessor for the calendar year 1973;

b. That the rental due for 1973 shall include:

1. Payments on the current mortgage;

2. Proceeds from the sale of grapes, which is to be paid directly to Lessor in an amount not to exceed $10,000.00; provided, however, that Lessees may use whatever grapes they need for juices and care-home canning;

3. The value of all improvements and repairs reasonably required on the whole premises, not to exceed $7,000.00.

4) This Agreement shall be deemed to amend the aforesaid "Revised Agreement."

5) Title to the irrigation system and water tank shall pass to Lessees in 1974 when the grape revenues for that year are paid; provided, however, that if Lessees elect during or at the end of 1974 to pay off an unpaid amount of the aforesaid indebtedness of $12,000.00, then Lessor shall retain a percentage of the grape proceeds equivalent to the percentage of the loan then unpaid.

6) Lessor agrees to harvest the major portion of the grapes in 1973, and to harvest at least that portion of the grapes as will produce the proceeds therefrom for the said year.

THE FOREGOING AGREEMENT was executed on this 17th day of April, 1973, at Redwood Valley, California.

PEOPLES TEMPLE OF THE DISCIPLES OF CHRIST, Lessor

by: _____
Eva H. Pugh, Financial Secretary

_____
Richard Janaro, Lessee

_____
Claire Janaro, Lessee

B-4a (83)

NOTE AND DECLARATION OF
INTENT RE FIXTURES

May 10, 1973

$12,000.00

Redwood Valley
California

We promise to pay to Peoples Temple of the Disciples of Christ the sum of $12,000.00 (Twelve Thousand Dollars) without interest in installments and continuing until said sum has been paid in full.

Receipt of said $12,000.00 is hereby acknowledged. We agree to use said sum only for the payment of the cost of an irrigation and frost protection system at the Happy Acres Ranch, and at such time as our lease on said property shall expire, said system shall remain the property of Peoples Temple of the Disciples of Christ.

RICHARD JANARO

CLAIRE JANARO

B-4a (84)

REVISED LEASE AND DELEGATION OF FULL RESPONSIBILITY TO OPERATE BUSINESS

THIS AGREEMENT is entered into this 19th day of March, 1972, by and between PEOPLES' TEMPLE OF THE DISCIPLES OF CHRIST, a California nonprofit corporation, herein referred to as Lessor, and RICHARD JANARO and CLAIRE JANARO, husband and wife, herein referred to as Lessee, Who Hereby Agree as Follows:

1. This Agreement revises and replaces that 'Lease and Delegation of Full Responsiblility to Operate Business" previously entered between Lessor and Lessee.

2. Lessor is the owner of 40 acres of land located at 2451 Road K, Redwood Valley, Mendocino County, California, commonly referred to as Happy Acres.

3. Lessor hereby leases to Lessee said premises for the purpose of operating a business and home for retarded boys and others, as licensed by the Bureau of Private Institutions of the State Department of Mental Hygiene.

4. Lessee shall have the complete and final responsibility and authority for supervising and otherwise operating said business. Lessee shall be responsible for providing insurance coverage, making necessary repairs to maintain the premises in good weather-proof condition, and complying with all requirements for the licensing and sound operating of said business.

5. The term of this Lease and Delegation shall be for twelve (12) years, effective January 1, 1972.

6. Lessee shall continue to operate said business in a professional manner and shall pay all expenses related to said business.

B-4a (85)

In consideration of this lease Lessee shall pay to Lessor rent for the first year of this lease in the sum of the following items:

a. County property taxes due.

b. Value of ranch supplies reasonably required relative to grape vineyards now existing and cattle now present on premises, not to exceed $5,000.00.

c. Proceeds from the sale of grapes and cattle.

d. Payments on the current mortgage secured by first deed of trust on aforesaid premises.

e. Cash in the sum of $10,000.00.

7. The aforesaid rent, which includes as part of its consideration good will of the business, shall be reduced for the second year under this lease to a sum equivalent to $20,000.00 per year, together with the value of all improvements and repairs reasonably required on the whole premises, not to exceed $7,000.00.

8. If Lessee operates the aforesaid business successfully the first two years, Lessor will reduce the annual rent for the ensuing years to $15,000.00 per year, together with the value of all improvements and repairs reasonable required on the whole premises, not to exceed $6,000.00 per year.

THE FOREGOING AGREEMENT has been executed at Ukiah, California on the day first above written.

PEOPLES TEMPLE OF THE DISCIPLES OF CHRIST

By: _____
Timothy O. Stoen, Chairman of the Board

_____
Richard Janaro

_____
Claire Janaro

JUNE B. CRYM
NOTARY PUBLIC - CALIFORNIA
MENDOCINO COUNTY
My Commission Expires October 3, 1975

B-4a (86)

State of California)
) ss.
County of Mendocino)

On this 19th day of March, 1972, before me, June B. Crym, personally appeared Timothy O. Stoen, known to me to be the Chairman of the Board of the corporation that executed the within instrument, and Richard Janaro and Claire Janaro, known to me to be the persons whose names are subscribed to the within instrument. Timothy O. Stoen acknowledged to me that such corporation executed the same; and Richard Janaro and Claire Janaro acknowledged that they executed the same.

WITNESS my hand and seal.

June B. Crym
June B. Crym, Notary Public

JUNE B. CRYM
NOTARY PUBLIC - CALIFORNIA
MENDOCINO COUNTY
My Commission Expires October 3, 1975

B-4a(87)

LEASE AND DELEGATION OF FULL RESPONSIBILITY TO OPERATE BUSINESS

THIS AGREEMENT Is entered into this 18th day of August, 1972, by and between PEOPLES TEMPLE OF THE DISCIPLES OF CHIRST, a California nonprofit charitable corporation, herein referred to as Lessor, and Nathaniel Swaney and Maxine Swaney husband and wife, herein referred to as Lessee, who Hereby Agree as Follows:

1. Lessor is the owner of 7625 East Road, Redwood Valley, Mendocino County, California, commonly referred to as a Boarding Home for the Aged previously Known as Slater home.

2. Lessor hereby leases to Lessee said premises for the purpose of operating a business and home for aged persons and others, as licensed ~~by the Bureau of Private Institutions of the State Department of Mental Hygiene~~ to a Boarding Home for the Aged license.

3. Lessee shall have the complete and final responsibility and authority for supervising and otherwise operating said business. Lessee shall be responsible for providing insurance coverage, making necessary repairs to maintain the premises in good weather proof condition, and complying with all requirements for the licensing and operating of said business.

4. Leesee shall pay all ordinary and necessary business expenses out of the gross receipts for said business, and shall

B-4a (88)

remit the balance to Lessor, which in turn shall pay to Lessee such sums as Lessee deems are reasonably required to support themselves and their immediate family.

5. This Lease and Delegation of Authority shall run for ~~five (5)~~ for fifteen (15) years ~~and may be terminated upon six (6) months notice in writing by either party to the other party~~.

THIS AGREEMENT is executed effective the day first above written.

PEOPLES' TEMPLE OF THE DISCIPLES OF CHIRST

By Timothy O. Stoen
Timothy O. Stoen
Chairman of the Board

Nathaniel B. Swaney

Maxine Swaney

B-4a (89)

LEASE AND DELEGATION OF FULL RESPONSIBILITY TO OPERATE BUSINESS

THIS AGREEMENT is entered into this 29th day of January, 1972, by and between PEOPLES' TEMPLE OF THE DISCIPLES OF CHRIST, a California nonprofit charitable corporation, herein referred to as Lessor, and CLEVE SWINNEY and HELEN SWINNEY, husband and wife, herein referred to as Lessee, who hereby agree as follows:

1. Lessor is the owner of 2.5 acres of land located at 1551 Road D, Redwood Valley, Mendocino County, California.

2. Lessor hereby leases to Lessee said premises for the purpose of operating a business and boarding home, as licensed by the State Department of Social Welfare and/or the Welfare Department of Mendocino County.

3. Lessee shall have the complete and final responsibility and authority for supervising and otherwise operating said business. Lessee shall be responsible for providing adequate fire insurance coverage, making necessary repairs to maintain the premises in good weather-proof condition, and complying with all requirements for the licensing and sound operating of said business.

4. The term of this Lease and Delegation shall be for seven (7) years.

5. Lessee shall continue to operate said business in a professional manner and shall pay all expenses related to said business. In consideration of this lease Lessee shall pay to Lessor rent in the amount of Six Thousand Dollars ($6,000.00) per year, payable $500 per month on the first of each month.

THIS AGREEMENT is executed effective the day first above written.

PEOPLES' TEMPLE OF THE DISCIPLES OF CHRIST

By Timothy O Stoen
Timothy O. Stoen, Chairman of the Board

Cleve Swinney
Cleve Swinney

Helen Swinney
Helen Swinney

Ukiah, California

B-4 a (90)

LEASE AND DELEGATION OF FULL RESPONSIBILITY TO OPERATE BUSINESS

THIS AGREEMENT Is entered into this 18th day of August, 1972, by and between PEOPLES TEMPLE OF THE DISCIPLES OF CHIRST, a California nonprofit charitable corporation, herein referred to as Lessor, and Nathaniel Swaney and Maxine Swaney husband and wife, herein referred to as Lessee, who Hereby Agree as Follows:

1. Lessor is the owner of 7625 East Road, Redwood Valley, Mendocino County, California, commonly referred to as a Boarding Home for the Aged previously Known as Slater home.

2. Lessor hereby leases to Lessee said premises for the purpose of operating a business and home for ~~blind boys~~ aged persons and others, as licensed ~~by the Bureau of Private Institutions of the State Department of Mental Hygiene~~ to a Boarding Home for the Aged license.

3. Lessee shall have the complete and final responsibility and authority for supervising and otherwise operating said business. Lessee shall be responsible for providing insurance coverage, making necessary repairs to maintain the premises in good weather proof condition, and complying with all requirements for the licensing and operating of said business.

4. Lessee shall pay all ordinary and necessary business expenses out of the gross receipts for said business, and shall

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remit the balance to Lessor, which in turn shall pay to Lessee such sums as Lessee deems are reasonably required to support themselves and their immediate family.

5. This Lease and Delegation of Authority shall run for ~~ten (10)~~ for fifteen (15) years ~~and may be terminated upon six (6) months notice in writing by either party to the other party~~.

THIS AGREEMENT is executed effective the day first above written.

PEOPLES' TEMPLE OF THE DISCIPLES OF CHIRST

By Timothy O Stoen
Timothy O. Stoen
Chairman of the Board

Nathaniel B. Swaney

Maxine Swaney

B-4a (92)

Item 13.

FORM 100-ES

CALIFORNIA

BANK AND CORPORATION ESTIMATED TAX

YEAR 1977

Voucher 1

For calendar year 1977, or fiscal year beginning ..... 1977 and ending 1978

Calendar year-Due April 15, 1977, Fiscal year-See instructions. ☐ Check here if address is incorrect and change as necessary below.

1. Estimated income ..... $ _____

Basis of estimate (check one)

A. ☐ Net income on prior year return
B. ☐ First 3 months of current year annualized

2. Estimated tax-From line 5 on worksheet ..... $ _____
3. Amount of installment-Not less than the minimum tax ..... $ _____
4. Tax on Preference Income-From line 7 on worksheet ..... $ _____
5. Amount of Preference Tax Installment - See Instruction H ..... $ _____
6. Total-Add lines 3 and 5 ..... $ _____
7. Amount of overpayment from last year-See instruction for line 7 ..... $ _____
8. Amount of this installment payment-Line 6 less line 7 ..... $ _____

(DATE) (SIGNATURE OF OFFICER OR AGENT) (TITLE OF OFFICER)

Detach Here

PEOPLE'S FORUM, INC.
EUGENE CHAIKIN
PO BX 192
REDWOOD VLY CA 95470

13 A
04/16/76
PF91*
D-7676740

Return this voucher with check or money order payable to: FRANCHISE TAX BOARD, SACRAMENTO, CALIFORNIA 95857

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FORM 100-ES INSTRUCTIONS

CALIFORNIA

RECEIVED APR - 3 1977

YEAR 1977

INSTRUCTIONS FOR FILING BANK AND CORPORATION ESTIMATED TAX

A. Who must file an estimate.—An estimate is required annually from each bank and national banking association located in this State and each corporation incorporated or qualified under the laws of this State or doing business in this State, whether active or inactive, or having income from sources within this State, unless expressly exempted by provisions of the Bank and Corporation Tax Law. The estimate must be filed even though the bank or corporation may have a credit resulting from an overpayment for a prior year.

NOTE: The payment made to the Secretary of State at the time of incorporation or qualification is for the privilege of doing business during the corporation's first income year. This payment cannot be claimed as an estimated tax payment or credit against the tax liability shown on the return for the first income year, as the tax measured by the income reported on that return is for the privilege of doing business during the corporation's second income year.

B. Where to file the estimate and make payment.—The estimate, together with remittance made payable to the "Franchise Tax Board," must be filed with the Franchise Tax Board, Sacramento, California 95857.

C. When to file the estimate and make payments.—If the amount of estimated tax does not exceed $200 ($25 in the case of a credit union whose gross income is not more than $20,000, or an inactive gold mining or quicksilver mining corporation), the entire amount of the estimated tax is payable on or before the 15th day of the fourth month of the corporation's income year.

If the amount of estimated tax exceeds $200 ($25 in the case of a credit union whose gross income does not exceed $20,000, or an inactive gold mining or quicksilver mining corporation), the estimated tax is payable in four installments as shown in instruction H, on page 2.

A bank or corporation with an accounting period of less than twelve months will pay its estimated tax in the number of installments set forth in instruction I on page 2.

D. Amended Estimates.—An amended estimate may be filed any time during the income year. If an amended estimate is filed, the amount of each remaining installment (if any) shall be computed by subtracting from the revised estimated tax the total estimated tax previously paid, and dividing the result by the number of installments remaining to be paid on or after the date on which the amendment is made.

Check box on face of appropriate voucher to indicate an amended estimate is being filed.

E. Failure to pay.—Underpayment or late payment of installments of estimated tax may result in additional charges for the period from the due date of each installment until paid, or until the due date for filing the tax return, whichever is earlier.

F. Underpayment defined.—An underpayment of any installment is defined as the amount required to have been paid if the estimated tax were equal to 80% of the tax shown on the return, or if no return is filed, 80% of the tax for such year, over the amount actually paid on or before its due date. In the case of a bank or financial corporation, the "tax shown on the return" means the tax as adjusted after final determination of the tax rate for the year.

There is no additional charge imposed for underpayment, however, if the amount paid on or before the due date equals or exceeds the amount required to have been paid under any of the following exceptions:

a. the tax shown on the return for the preceding income year if such return was filed and covered a period of twelve months;

b. an amount equal to a tax computed at rates applicable to the taxable year but computed on the basis of the facts shown on the return for, and the law applicable to, the preceding taxable year; or

c. an amount equal to 80% of the tax for the taxable year computed by placing the income of:

(1) the first three months, for the installment due in the fourth month;

(2) the first three or five months, for the installment due in the sixth month;

(3) the first six or eight months, for the installment due in the ninth month; or

(4) the first nine or eleven months for the installment due in the twelfth month

of the income year on an annualized basis.

None of the above exceptions apply if the payments of estimated tax are not timely paid. To avoid the imposition of a penalty, a corporation subject to the franchise tax must always pay its first estimate equal to at least the required minimum tax.

G. Amount paid.—Credit for the amount paid is to be claimed on the bank or corporation's California return filed for the income year for which the estimated tax was filed.

SEE PAGE 3 FOR INSTRUCTIONS ON HOW TO COMPLETE FORM 100-ES

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H. Time and Amount of Payment—Accounting Period of 12 months.—

Installment	Due Date *	Amount Payable **
1	15th day of the 4th month of the income year	25% of estimated tax, but not less than applicable minimum tax. See instruction for Form 100ES, line 3 on page 3.
2	15th day of the 6th month of the income year	50% of estimated tax less amount of 1st installment.
3	15th day of the 9th month of the income year	75% of estimated tax less total of 1st and 2nd installments.
4	15th day of the 12th month of the income year	100% of estimated tax less total of 1st, 2nd and 3rd installments.

* Any installment may be paid before the dates prescribed above.

** An overpayment from the prior year elected to be credited to the current year's estimated tax may be applied in full or in part to any installment.

I. Time and Amount of Payment—Accounting Period Less Than 12 Months.—

Calendar Year Taxpayer (Fiscal year taxpayers—adjust dates accordingly) If income year begins:	Number of Installments	Due Dates of Installments—On or before the 15th day of	Percentage of Estimated Tax Payable Each Installment *
Jan. 1 through Jan. 16	4	April–June–September–December	25 percent
Jan. 17 through Mar. 16	3	June–September–December	33⅓ percent
Mar. 17 through June 15	2	September–December	50 percent
June 16 through Sept. 15	1	December	100 percent
Sept. 16 through Dec. 31	None		

* Amount of first installment cannot be less than the minimum tax.

Amended Computation

(Use if estimated tax is substantially changed after first voucher filed)

1. Amended estimated tax
2. Less:
   (a) Amount of last year's overpayment elected for credit to estimated tax and applied to date
   (b) Payments made to date
   (c) Total of lines 2(a) and 2(b)
3. Unpaid balance (line 1 less line 2(c))
4. Amount to be paid (line 3 divided by number of remaining installments)

Record of Estimated Tax Payments

Voucher Number	Date (a)	Amount (b)	Overpayment credit applied to installment (c)	Total amount paid and credited through the installment date shown. Add (b) and (c) (d)
1				
2				
3				
4				
Total ►				

ADDITIONAL INFORMATION MAY BE OBTAINED FROM ANY OFFICE OF THE FRANCHISE TAX BOARD LISTED BELOW.

LOCATION OF FRANCHISE TAX BOARD OFFICES

	Address	Zip code	Telephone
Bakersfield	1300 Seventeenth Street	93301	(805) 322-0540
El Monte	9660 Flair Drive	91731	(213) 575-6600
Fresno	2550 Mariposa Street	93721	(800) 852-7050
Long Beach	3530 Atlantic Avenue	90807	(213) 595-5406
Los Angeles	3200 Wilshire Boulevard	90010	(213) 736-3111
Oakland	1916 Broadway	94612	(800) 852-7050
Sacramento	920 Twenty-Third Street	95816	(916) 355-0230
Outside Sacramento Metropolitan, see white pages of your local telephone directory.			
San Bernardino	330 North D Street	92401	(714) 383-4201
San Diego	1350 Front Street	92101	(714) 236-7540
San Francisco	345 Larkin Street	94102	(415) 557-0540
San Jose	1570 The Alameda	95126	(800) 852-7050
Santa Ana	28 Civic Center Plaza	92701	(714) 558-4540
Santa Barbara	41 Hitchcock Way	93105	(805) 682-2696
Santa Rosa	447 College Avenue	95403	(800) 852-7050
Stockton	31 E. Channel Street	95202	(800) 852-7050
Van Nuys	8155 Van Nuys Boulevard	91402	(213) 786-9540
OUT OF STATE OFFICES:			
Chicago, IL	150 N. Wacker Drive	60606	(312) 332-4025
New York, NY	1180 Avenue of the Americas	10036	(212) 581-3840

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WORKSHEET FOR COMPUTATION OF ESTIMATED TAX

(Complete and retain for your files)

* 1. Estimated income. Enter here and on line 1 of Form 100ES . . . . . $_____

Basis—☐ Net income on prior year return or ☐ 1st 3 months, ☐ 1st 5 months, ☐ 1st 6 months,

(check one) ☐ 1st 8 months, ☐ 1st 9 months, ☐ 1st 11 months of current year annualized

Check appropriate box on Form 100ES.

**2. Tax—Amount on line 1 × 9% (13% for banks and financial corporations) . . . . . $_____

3. Financial corporations—Offset claimed (Section 23184) . . . . . $_____

**4. Less 13% of offset claimed . . . . . $_____ $_____

* 5. Balance—Subtract line 4 from line 2—Enter here and on line 2 of Form 100ES . . . . . $_____

6. Tax Preference Income . . . . . $_____

* 7. Preference Tax—Amount on line 6 × 2.5%—Enter here and on line 4 of Form 100ES . . . . . $_____

8. Total estimated tax—Add lines 5 and 7 . . . . . $_____

9. Less credit for overpayment on prior year return . . . . . $_____

10. Net estimated tax—Subtract line 9 from line 8 . . . . . $_____

See Instructions H and I for installment due dates and amounts payable

* Enter on Form 100ES.

** If the rate of tax on banks and financial corporations is less than 13%, as determined by the Franchise Tax Board in December of 1976, the lower rate may be used in lieu of 13%.

HOW TO COMPLETE ABOVE WORKSHEET

LINE 1. ESTIMATED INCOME—Enter amount of estimated net income for the period. Check appropriate box to indicate basis on which the estimated net income was determined.

LINE 2. TAX BASED ON ESTIMATED INCOME—Enter the estimated tax due computed on the amount entered on line 1. For banks and corporations subject to the franchise tax this is the tax estimated to be due for the taxable year 1978 measured by the estimated net income for the calendar year 1977 (or the tax for a taxable year ending in 1979 measured by the estimated net income for the fiscal year ending in 1978, if on a fiscal year basis). For corporations subject to the corporation income tax, this is the estimated tax for the calendar year 1977 or a fiscal year ending in 1978.

LINE 3. FINANCIAL CORPORATIONS—Enter offset allowable under Section 23184 of the Bank and Corporation Tax Law. Banks and nonfinancial corporations enter zero.

LINE 4. Multiply allowable offset by 13% (see note ** above). Subtract result from amount on line 3 and enter the balance in the right column. Banks and nonfinancial corporations enter zero.

LINE 5. BALANCE—Subtract line 4 from line 2 and enter the difference here. The net estimated tax, after offset, may not be less than 9% of the estimated net income entered on line 1, or less than the minimum tax.

LINE 6. TAX PREFERENCE INCOME—Enter amount of estimated income from tax preference items in excess of $30,000 and estimated net loss (if any) for this year. Each taxpayer included in a combined report is entitled to the $30,000 exemption. Tax preference items include: (a) Accelerated depreciation on real property, (b) Excess reserve for losses on bad debts of banks and financial institutions, and (c) Depletion in excess of adjusted basis of property.

LINE 7. Multiply amount on line 6 by 2.5%.

LINE 8. TOTAL ESTIMATED TAX—Enter the sum of amounts shown on lines 5 and 7.

LINE 9. If you had an overpayment on your prior year return and elected to apply it as a credit to this year's estimated tax, the amount of overpayment may be applied in full or in part to any installment. Enter the total overpayment on line 9.

LINE 10. NET ESTIMATED TAX—Subtract line 9 from line 8. This is your net estimated tax liability for the year. See Instructions H and I for installment due dates and amounts payable.

HOW TO COMPLETE FORM 100-ES

1. If the bank or corporation does not report on a calendar year basis, the beginning and ending dates of its fiscal year are to be entered at the top of the form in the space provided.

2. Use the pre-addressed form and correct any information already entered thereon. If no pre-addressed form is available, enter the exact name, address and corporate number in the space provided on a blank form obtainable from any Franchise Tax Board office.

3. LINE 1. ESTIMATED INCOME—Enter amount from line 1 of worksheet. Check appropriate box to indicate basis on which the estimated net income was determined.

LINE 2. ESTIMATED TAX—Enter amount from line 5 of worksheet.

LINE 3. AMOUNT OF INSTALLMENT—Enter the applicable amount of estimated tax (See applicable Instruction H or Instruction I) but not less than the minimum tax shown below:

Banks—no minimum tax.

Corporations subject only to the corporation income tax—no minimum tax.

Exempt corporations subject to tax on unrelated business income—no minimum tax.

Credit unions whose gross income does not exceed $20,000—$25 minimum.

Inactive gold mining and quicksilver mining corporations—$25 minimum.

All other corporations—$200 minimum.

LINE 4. TAX ON PREFERENCE INCOME—Enter amount from line 7 of worksheet.

LINE 5. AMOUNT OF PREFERENCE TAX INSTALLMENT—See Instruction H or Instruction I for applicable amount to be entered on this line.

LINE 7. Enter portion of amount on line 9 of worksheet to be applied to this installment.

LINE 8. Subtract line 7 from line 6. If the amount on line 7 equals or exceeds the amount on line 6, enter zero and file Voucher 1 by the 15th day of the applicable month specified in Instruction H or in Instruction I. The remaining vouchers need be filed only when the amount of the unused credit is less than the amount of the next installment due.

B-4a (95)

13 43907-600 6-76 250M ① △ OSP

STATE OF CALIFORNIA
FRANCHISE TAX BOARD
447 COLLEGE AV.
SANTA ROSA CA 95403

OFFICIAL NOTICE

Date: 12/09/77

Income Year Ended: 03/31/77

PEOPLE'S FORUM, INC.

Corporate No.: 7676740 PF9I*

EUGENE CHAIKIN
PO BX 192
REDWOOD VLY CA 95470

WE SENT YOU A NOTICE REQUESTING THAT A RETURN BE FILED FOR THE INCOME YEAR SHOWN ABOVE. OUR RECORDS INDICATE THAT THE RETURN HAS NOT BEEN FILED. THE RETURN SHOULD BE FILED AND THE TOTAL AMOUNT OF TAX, PENALTIES, AND INTEREST PAID IMMEDIATELY. OTHERWISE, A REPRESENTATIVE OF THE CORPORATION MUST APPEAR AT THIS OFFICE BY 12/21/77, SO WE MAY DETERMINE AN APPROPRIATE COURSE OF ACTION.

IF YOU DO NOT COMPLY, A NOTICE OF PROPOSED ASSESSMENT MAY BE ISSUED AND INVOLUNTARY ENFORCEMENT ACTION TAKEN. ENFORCEMENT ACTION MAY INCLUDE FILING OF TAX LIENS, SEIZURE AND SALE OF PROPERTY, AND OTHER ACTION AVAILABLE TO US IN ACCORDANCE WITH THE LAW. IN ADDITION, THE CORPORATION'S POWERS, RIGHTS, AND PRIVILEGES MAY BE SUSPENDED OR FORFEITED.

COLLECTION SECTION
TELEPHONE (707) 544-0543

B-4a (96)

FTB 5960 /A (3-77)

T.O.: CAROLYN LAYTON

Law office report #24 March 27, 1978 page 1 from June

SECTION I, TAXES

1. We have to know if the trusts that were set up by TOS and Ed years back to which certain members were assigned and $ placed in their name there still exist, and if so, who back here hasto itemize the interestx accumulated on thos trusts on their 1977 tax returns. Those of us who remember having been on those trusts do not know how to do our taxes this year, because of this unknown factor. Ben Bowers has to know this one also before he can file.

2. Re Evelyn's mother's report that came over radio via Mildred 3/25, Section 1:

   a. Ginny Cheek plans to do her own taxesfor 1977, including the rest home on Road I. Her case is complicated by the fact that all of her 1977 restx home and personal records were stolen from her 998 Divisadero apartment and she is now writing for bank statements, 1976 tax returns, State records on patients, etc.

   b Alice Ingram is going to do here here, WILL NOT send it overseas and also is one of those who needs to know if she si still in a trust.

   c Janaro - 1977 records were taken by HAROLD, we are checking for more but Bonnie, Claire, and Betty have the same opinion that Harold took these records with him. Records previous to 1977 have to be kept here because the ranch is being audited and Bonnie is working on recaps; the old recaps including depreciation schedules and stuff like that do not come up accurate after Bonnie has studied them. She also shved the depreciation schedule form a previousyear to her mother who is an accountant, who immediately reognized that the depreciation schedule was wrong, but recommended that Bonnie not change it, just let it remain the same since IRS has not questioned it. I do not know the year this is; I bring this up because of the confusion which apparently exists in the books after having been worked on by Evelyn's mother and Harold and others. If you want for Bonnie notto do this work, tell us, but it would not seem practical since the audit information is due in June.

   d Swaney, Swinney and Wotherspoon are on their way with this report in 2 duffel bags, but we found no 1977 records - where are they? Ask Harold, or did Evelyn's mother take them over originally???????? Also included Relics and Things, P.T. Vitamins, P.T. Co-Op, Breidenbach Whispering Pines. The only records left that we know about are Truth, Valley, Apostolic, BusGarage, and needs .

3. Ben Bowers - Refer to Law Office Report #23, Item 16: I talked with Bonnie - she does not think we should give him specific receipts for room and board, which he is asking for from January throu April 1977 as it is not a legitimate deduction, and would get us in trouble since he was not an employee of ours at a rest home, we had no employees. I suggested we givehim a donation letter for the full amount he needs to itemize, $3400, the usual letter re stolen records, stating we believe he gave $3400. He made ~~$xx00x000~~ $16,000 during 1977, and though 10% is the rule of thumb we have followed, it is not illegal

B-4a (98)

SECTION II, PEOPLE

L. Arletha Arnold - she is not a citizen, and is working on getting her citizenship, which she has to have before she can get a pssport. I referred her to the Chinatown office of the San Francisco Neighborhood Legal Assistance Foundation beause I used to work there and they are specialists in immigration work because of the Chinese aliens coming in and leaving the country. They are helping her; and I check with her about every 2 weeks or so to see whats new. Today she said that the immigration department has asked for a statement by her husband (who is Jessemere Harris's son) saying he is married to her, lives at..., and has known her for such a time. She also has had to get other affidavits of people who have known her for a certain amount of years. She's on AFDC and so there is an automatic welfare check by the immigration department. That is going on now. She has not told SFNLAF yet hat for a while last year she was collecting both AFDC and SSI, which apparently is illegal. What really happened was that her mother in San Barnardino used the money and she never saw it, but the immigration dept wont listen to that most likely if they discover it. Vivian G is going to check at her job to see how far back they will check on Arlethat Phyllis H tells me tht if everything goes al wright with the immigration and Arletha gets her citizenship then passport should come within about 3-4 months after that. So it will be awhule yet.

2. David Smith - See Law Office Report #22, Item 6. He wants Chaikin to draw up a power of attorney for him so he can appoint his sister or brother to act on his behalf in the propety thing. But his request on this seems to fluctuate back and forth, and now he's written a note to concil as follows: "My sister called me long distance to request my vote relative to my 1/5 interest in the Smith Family Estate. In the event of a $75,000 cash sale, may I accept 29% of this year and 71% in January 1979 tosave on income taxes? If I vote to receive 100% cash this year, and the other parties vote 29%, 71%, an arbitrator may be required costing at least $100 per day for the donation of the arbitartion." Personally, I would like to ignore this -- I dont trust his asking us what he should do with his money in view of hisbehavior on the radio earlier this month, I think he should make up his own mind and know he is making it up. About the money, that is. Perhaps we could have Bonnie talk to him about his taxes, if he is <u>really</u> worried about them. She might be able to convince him to go over, ... but I guess not, since he wont even listen to Jim.

pleasant 73's, folks

B-4a (98)

TO: CAROLYN LAYTON

Law office report #24 March 27, 1978 page 1 from June

SECTION I, TAXES

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B-4a(99)

to itemize more. See Master Tax Guide, atached. (up to 50%)
An isolated case might not be so badand would appease Ben.

4. Attached with this report for your reference is U.S. Master Tax Guide for 1978, CCH version. We know Harold took one with him, we assume Evelyn's mother has one too, but this one is sent for Mildred and Julia to look at in addition to Evelyn's mother. Following are section numbers in it which Bonnie, Jean B and I think you should consult if you havent already in relation to our tax problems with unrelated business income, foreign filing dates, corporations, etc. so we can understand better on the radio... If you refer to this on the radio, you might consider referring to the number opposite the section number rather than the actual section number; we can consult= thisreport. Those monitoring ourradio could easily understand a section number, so the number in front of it would be bette....

Referral No.	Section No. in Tax Guide
1.	501
2.	502
3.	502D
4.	503
5.	503A
6.	504
7.	504A
8.	505
9.	506
10.	506A
11.	506B
12.	506C
13.	506D
14.	506E
15.	506F
16.	506G
17.	507
18.	508
19.	509
20.	510
21.	511
22.	512
23.	513
24.	514
25.	515
26.	516
27.	517
28.	518
29.	519
30.	520
31.	521
32.	522
33.	717
34.	724
35.	1138
36.	1139
37.	1401A
38.	1403
39.	1414
40.	1425
41.	1427
42.	1431
43.	1435
44.	1601
45.	1608
46.	1612
47.	1613
48.	1614
49.	1615
50.	1616
51.	1617
52.	1618
53.	1620
54.	1621
55.	1622
56.	1623
57.	1624
58.	1625
59.	1626
60.	1627
61.	1638
62.	1640
63.	1655

B-4a (100)

SECTION II, PEOPLE

L. Arletha Arnold - she is not a citizen, and is working on getting her citizenship, which she has to have before she can get a pssport. I referred her to the Chinatown office of the San Francisco Neighborhood Legal Assistance Foundation beause I used to work there and they are specialists in immigration work because of the Chinese aliens coming in and leaving the country. They are helping her; and I check with her about every 2 weeks or so to see whats new. Today she said that the immigration department has asked for a statement by her husband (who is Jessemere Harris's son) saying he is married to her, lives at..., and has known her for such a time. She also has had to get other affidavits of people who have known her for a certain amount of years. She's on AFDC and so there is an automatic welfare check by the immigration department. That is going on now. She has not told SFNLAF yet hat for a while last year she was collecting both AFDC and SSI, which apparently is illegal. What really happened was that her mother in San Barnardino used the money and she never saw it, but the immigration dept wont listen to that most likely if they discover it. Vivian G is going to check at her job to see how far back they will check on Arlethat Phyllis H tells me that if everything goes al wright with the immigration and Arletha gets her citizenship then passport should come within about 3-4 months after that. So it will be awhule yet.

2. David Smith - See Law Office Report #22, Item 6. He wants Chaikin to draw up a power of attorney for him so he can appoint his sister or brother to act on his behalf in the propety thing. But his request on this seems to fluctuate back and forth, and now he's written a note to coucil as follows: "My sister called me long distance to request my vote relative to my 1/5 interest in the Smith Family Estate. In the event of a $75,000 cash sale, may I accept 29% of this year and 71% in January 1979 tosave on income taxes? If I vote to receive 100% cash this year, and the other parties vote 29%, 71%, an arbitrabor may be required costing at least $100 per day for the donation of the arbitartion." Personally, I would like to ignore this -- I dont trust his asking us what he should do with his money in view of hisbehavior on the radio earlier this month, I think he should make up his own mind and know he is making it up. About the money, that is. Perhaps we could have Bonnie talk to him about his taxes, if he is really worried about them. She might be able to convince him to go over, ... but I guess not, since he wont even listen to Jim.

pleasant 73's, folks

B-4a (101)

TO JUNE CRYM --In re tax requests for information

REPORT #24

1) Does not! Not for 2 years or more last past. Was donated to church 2 years ago entirely and with no exceptions including all interest..

2) a-okay to put in for an extension. NO ON HER DOING HER OWN TAXES. Harold and I are in agreement totally. We would rather do the value judgments and we know the policy. Have her collect all material, put down what she x thinks should be the figures and send them on to us with names of patients and amounts as she recalls..

b-Is Not. Since WHEN "will not send it over?" Tell her to send hers --moreso--since she is notorious for her bad paper work.
(BUFORD: TELL DAD ON THIS. ALICE IS WORST OF ALL ON PAPERWORK. SHE CAN BURY HERSELF..THE MORE REASON WE SHOULD DO THE RETURNS..AT LEAST IT WILL BE "REASONABLE" IF WE DO THEM...tish)

c-(BUFORD,,THIS IS MOST SERIOUS..PLEASE TELL DAD AND ASK THAT HE DEMAND IT BE SENT... Bonnie has no knowledge of what is involved. It could throw us into immediate audit.. P. T., I mean..and could bring about attachment on our bank accounts, locking buildings and that whole line of harrassment..)

TELL THEM: RETAIN THE PAID BILLS AND CANCELED CHECKS THERE. SEND TISH "ALL" OF THE ORIGINAL BOOKKEEPING RECORDS..RICHARD WOULD RATHER ~~EEKE~~ CORRESPOND WITH THEM ON THE MATTER, AND RETURN WHATEVER IS NEEDED.. (we will dole it out, get extensions if possible and make up lies and excuses --which we can do via correspondence..can't do it in person).. HE FEELS NO ONE THERE REALLY KNOWS THE FACTS, AND WILL JUST MISCONSTRUE TISH, HAROLD AND CHAIKIN ALL AGREE. HE ESPECIALLY NEEDS THE ORIGINAL PAPERS IN THE GOLD BOOK, THE INCOME BOOK. SEND THIS INTACT..NO NEED TO KEEP A COPY OF THAT SINCE HE KNOWS WHAT IS AND IS NOT THERE--AND WILL ADD FROM HIS DEPOSIT BOOK WHAT IS NEEDED..WILL HAVE TO BE DECIPHERED.. HE WILL SEND BACK THE DETAILED COPY TO THEM...

BUFORD(THOSE RETURNS WERE DONE BY ELLEN AND HAROLD: THEY APPARENTLY MAY HAVE BOTCHED THE INCOME UP..I WANT TO CHANGE RECORDS TO COMPLY WITH RETURN.. AND DO "NOT" WANT ANY OF THE OLD PAPERWORK LEFT THERE!!!) Claire can, in June apply for further extension on grounds Richard is out of country--IS DONE ALL THE TIME.. JUST TELL BONNIE TO BACK OUT OF IT AND LEAVE IT ALONE..THAT IS A MUST!!!

(By Bonnie showing her mother those records, an outside EXPERT WITNESS has seen them... IRS already checked out and approved 72, 73 and 74...and may have looked at 75...audited and approved my figures.. am not inclined to let someone mess us at this point..could re-open the prior years.

Is dammably dumb and egotistical of Bonnie to think her mother so "trustworthy" --she knows we can trust NO OUTSIDERS... "especially relatives!" Where in hell is she coming from?

She sayd depreciation is off--it is not. We took double declining balance and then switched to straight line when it was appropriate.. federal allows 200% Double declining balance and state only allows 150% as I recall--we took the legal maximum and then changed to straight line in the year it would equalize.. a common practice by CPA's..

d. WHERE ARE THE OTHER 2 duffle bags of stuff?

B-4a (102)

TELL CLAIRE TO FILE FOR AN EXTENSION ON THE 14th AND CERTIFY IT.... on grounds her husband is away on business, which he is, and he will send them the signed request for extention. HAVE HER FILE IT IF HIS PAPER DOES NOT REACH THERE IN TIME! Be sure to certify it, and save the receipt.

THANKYOU, YES..WE WOULD LIKE BONNIE "NOT" TO DO ANYMORE ON THIS. IT IS NOT PRACTICAL..

d. Swaney --we have it all.

Wotherspoon --do not have income May thru Oct; no bank statements; nor do we have the August and ?Sept Cash expenditures, though we have Oct, Nov and Dec of these cash expenditures...
Place sold in October.

Swinney-- Need Nov & Dec expense detail (cash & checks)
Dec checks tubbs, deposit record & bank statement
date checking acct was closed
XE

Paragraph 2d-line 4--Nothing involved on these; no unrelated business income involved: co-op made no profit, was cash exchange; rest are okay.. on next line.

Then on line 6, next to last item, WE NEED THE MATERIAL TO DO THE RETURN. PLEASE DO NOT TRY TO FILE IT..File for extension by whoever is signing checks..that person is the secretary...It is an 1120S and we need the state and federal forms...your extension should be on proper form; no taxes will be owed since it ran at a loss, that is why he closed it down at end of the year.. or whenever it was...will have to ask him... Ed that is..

RE JUNE'S NOTE ON PINK PAPER..Tell her Chaikin and Tisha re well aware of the reference she made in the book. Our decision stands and she should leave it alone. ((BUFORD: IN MY OPINION BONNIE SHOULD BE BROUGHT OVER IMMEDIATELY AS POSSIBLE..)) ((she has consorted with her mother on this and she may well know it is unrelated business income..I'd tell her dad had revelation of danger to her and get her ass over here.))

Paragraph 2d line 7--1st item..get those records to me immediately, in full, as instructed --please, I need them for other information. ((LIE.. I WANT THEM THE HELL OUT OF THERE!!!))..last item on this line is not separate, is part of the church acct..just an expense dept. on the main books.. these records were stolen thru I think May 76..

3) WHERE IS BONNIE BETTING HER ADVICE: IS SHE CONSULTING WITH HER ON BENDWERS CASE TOO??? Agreed with tactics..wS "believe" he gave that amt., we know he was a large giver; our records were stolen. That is all we can say. Would put us in role of collecting rents, unrelated business income...we did not

---

Report #24, page 3; 27-3-78

2. Terry--I see a lot involved in this one. SHOULD BE A CONFERENCE ON THIS.-tl There are a couple of ways we can go on it. Basically, I would FIND a way to scare his ass down here: have some of Chris' friends lurk around and watch him...have some threatening calls come in..but that might also scare him home to Colorado...it could backfire..needs a conference. IF HE WERE HERE, he'd help us get the $$$...

B-4a (103)

Law Office Report #25 March 29, 1978 page 1 from June

To Carolyn Jayton - duplicate

SECTION I - TAXES

1. Rest Homes - coming with this report in 2 duffel bags are the resxt of all of the records for Fireside, WhisperingPines, some of Bogues, and Janaro 1977 and 1978 xeroxes.

2. Attached is copy of Form 571 and 571-F re Janaro and a copy of the 1976 one filed by Tish for example. This is the form you said has to be filed by April 15. Will wait for directions to fill out, but Bonnie says she already knows how to do it.

3. In report #15 I sent you Xeroxes of W-2's, before I later sent original W-2's with John. Would you MAIL those xeroxs back, now that you've received the originals, so we know what has been sent you for each person. Some people had several W-2's form several employers during the year 1977, and if you send us the xeroxes, we'llknow if we've sent you all the W-2s per persm required.

4. Leon Perry - Attached is material regarding sale of his truck andhis license. Betty says for you to ask Jack Beam, also I remember Lee was in on this til he went over. First the truck was sold, then the license was sold. The license went for $900.
After the truck was sold, several bills camén on it, which were cleared to pay, and which I guess oan be itemized by Leon on taxes... Right.
Because of shortness in time, I am sendin~ entire file over to you for Evelyn's mother and others to do with what you like.

5. Patricia Cartmell - received an audit letter from IRS, attached with this report.

SECTION II - PEOPLES

1. Will someone please heck with Harold and Richard and find out specifically what is the status of the 4 fuel storage tanks in Willits. I have in file an agreement and assignment of interest signed by Richard and Claire granting interest to Bob Peters, but Claire and Bonnie tell me this never happened. Now the insurance policy is due again, to pay the annual premium, by April 17. Bonnie has not yet told me how much the premium is this year; it was $240 in '76.
Any contact with Bob Peters has been nebulous -- last I heard he was saying something about deterioration of the fuel and th at were we were supposed to add chemicals to the fuel to keep it up to par. Anyway, this is one of those dangling itemsleft behind, and we need specific written instuctions . Please consult with Harold, Richard and mail back an answer.

When you get the duffel bags + find the Leaking affidavits, check carefully for an Agreement + Assignment of Interest signed by Claire + Richard — not in there in error —) B-4 a (104)

2. Wanda Swinney's workmen's compensation appeal case was dismissed because she is out of country; can re-open within 3 years. See attached Order of Dismissal.

3. Pearlie Morris - Maria K sent this over to James, who came to me about it - apparently Oreen Armstrong represented herself as authorized representative for Pearlie regarding retirement insurance benefits; Social Security did not accept Oreen as an authorized representative, and no one appeared at any haring. I would suggest after talking with Randolph that you have Pearlie write a letter to SSA, perhaps someone there could type it for her, saying she did not want Oreen to represent her but does appoint someone else, perhaps Barbara Hoyer, or Jim Randolph, or Lorie Efrien, someone familiar with this material, and repetitin for the benefits. The form says she has 60 days to appeal, but I would try it anyway, and say in theletter that she does intend to pursue getting the benefits.

4. We need a written statement from Chakin where he donates the printing equipment of Truth Enterprises to Peoples Temple, effective January 1, 1978. to comply with our insurance policy of P.T. which now covers the equipment.

5. Please have Chaikin re-sign the attached Substitution of Party in the guardianship of Chris Buckley; he did it once before but I sent it to the wrong court! gone

6. Dick Tropp asked for copies of healing affidavits to be sent overseas. I had Tom Adams xeroxe these for me today, just found out when I came home that they got packed in one of the duffel bags going out with the tax stuff. So bok for the bulk of thos healing affidavits somewhere in tonight's duffel bags - there are a few that I xeroxed myself and are in a anveloped with this law office report, but the majority got mistakenly put in the bag.

B-4 a (105)

FORM 571

TO: OFFICE OF ASSESSOR - COUNTY OF MENDOCINO - COURTHOUSE - UKIAH, CA 95482

BUSINESS PROPERTY STATEMENT
DECLARATION OF COSTS AND OTHER RELATED PROPERTY INFORMATION

AS OF 12:01 A.M., MARCH 1, 1978

1978

RETURN THIS COPY BY — APRIL 15, 1978

OWNER NAME 150-098/161-070-02 /48-457643-00

DBA JANARO RICHARD M
DBA HAPPY ACRES

STREET 2451 ROAD K U

CITY · REDWOOD VALLEY CA 95470

LOCATION

CITY

g. Enter location of general ledger and all related accounting records (including ZIP)

h. Enter name and telephone no. of person to contact at location of accounting records.

ASSESSOR'S USE ONLY

Part I GENERAL INFORMATION

COMPLETE (a) THRU (h) AS REQUESTED

a. Make necessary corrections of the printed name and mailing address.

b. Enter type of business: _____

c. Enter local telephone no. (___) _____

d. ☐ (✓) Check if ownership of land at LOCATION OF THE PROPERTY is in your name

e. When did you start business at this location? DATE: _____

f. Check (✓) description of operation at this location.

☐ Retail ☐ Manufacturer
☐ Wholesale ☐ Professional
☐ Distributor ☐ Service

TOTAL FULL VALUE	
	LAND
	FIXTURES
	OTHER IMPR.
	TOTAL IMPR.
Full Value	
	INVENTORY
	OTHER PERS.
	TOTAL PERS.
	INVENTORY EX.

Part II DECLARATION OF PROPERTY BELONGING TO YOU

Attach Schedule For Any Adjustment To Cost	COST (Omit Cents) (See Instructions)
1. Inventory, March 1 (See Instructions)	
2. Supplies	
3. Equipment (From Line 37)	
4. Equipment Out on, or Held For, Lease or Rent to Others Attach Schedule	
5. Bldgs., Bldg. Impr., and/or Leasehold Imps., Land Impr., Land Attach Schedule	
6. Construction In Progress Attach Schedule	
7.	
8.	

Part III DECLARATION OF PROPERTY BELONGING TO OTHERS

Name and Mailing Address of Owner (Attach Continuation Sheet If Necessary)	(SPECIFY TYPE BY CODE NUMBER) 1. Consignments 2. Leased Equipment 3. Vending Equipment 4. Other Businesses 5. Lease-Purchase Option Equipment	Cost to Purchase New (If Available)	Annual Rent (If Applicable)	LINE NO
9.				9
10.				10
11.				11
12				12
13.				13

OWNERSHIP TYPE (✓)
Proprietorship ☐
Partnership ☐
Corporation ☐
Other ☐

ATTACHMENTS (✓)
Supplemental Schds. ☐
Computer Printouts ☐
Other ☐

SIGNATURE:

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 and covers all property required to be reported which is owned, claimed, possessed, controlled, or managed by the person named in the statement at 12:01 a.m. on March 1, 1978. If prepared by a person other than the taxpayer, his declaration is based on all information of which he has knowledge.

Full Legal Name if Incorporated

Signature of Owner, Partner, Officer, or Authorized Agent Title Date 1978

Signature and Address of Preparer Other Than Taxpayer Date 1978

ASSESSOR'S USE ONLY

E-ASD AH 571-S FRONT 7-27-77

(B-4-a (100)

SCHEDULE A – COST DETAIL EQUIPMENT

Include equipment expensed and fully depreciated items. Include sales or use tax, freight and installation costs. Attach schedules as needed.

LINE NO	Calendar Year of Acquis.	1. MACHINERY AND EQUIPMENT FOR INDUSTRY, PROFESSION OR TRADE		2. OFFICE FURNITURE AND EQUIPMENT		3. TOOLS, MOLDS, DIES, JIGS		4. OTHER EQUIPMENT Describe		LINE NO
		COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY	
14	1978									14
15	1977									15
16	1976									16
17	1975									17
18	1974									18
19	1973									19
20	1972									20
21	1971									21
22	1970									22
23	1969									23
24	1968									24
25	1967									25
26	1966									26
27	1965									27
28	1964									28
29	1963									29
30	1962									30
31	1961									31
32	1960									32
33	1959									33
34	1958									34
35	PRIOR									35
36	TOTAL									36
37	Add Totals on Line 36 and any supplemental schedules		ENTER HERE AND ON LINE 3, PART II							37

ASSESSOR'S USE ONLY							
ADJUSTMENT							
NET FULL VALUE							
FIXTURE %		%		%		%	
PERSONAL PROPERTY							

SBE-ASD AH 571-S BACK 7-27-77

B-4a (107)

SCHEDULE A – INVENTORY: ANIMALS, POULTRY, FEED & COMMODITIES

SEE INSTRUCTIONS.

ITEM	NUMBER OF: Beef Breeds	Holstein	Guernsey	Jersey	Other Dairy Breeds	ASSESSOR'S USE ONLY
PUREBRED BULLS:						
Over 2 years						
1-2 years						
Under 1 year						
COMM'L GRADE BULLS:	x	x	x	x	x	
Over 2 years						
1-2 years						
Under 1 year						
FEMALE DAIRY CATTLE:	x	x	x	x	x	
Milking and Dry	x					
Springers	x					
Heifers - 1½-2 years	x					
Heifers - 1-1½ years	x					
6-12 months	x					
3-6 months	x					
Under 3 months	x					
RAMS: Breed	Number:					
SWINE: Breed	TOTAL WEIGHT					
BOARS						
SOWS						
GILTS						
PIGS under 6 months						

PARTIALLY EXEMPT FEED: (see instructions)
(Report tons if grown; cost if purchased)

TYPE _____ Tons _____ or Cost _____
TYPE _____ Tons _____ or Cost _____
SEED: TYPE _____ Tons _____ or Cost _____
TYPE _____ Tons _____ or Cost _____
COMMODITIES: TYPE _____ Tons _____ or Cost _____
TYPE _____ Tons _____ or Cost _____
TYPE _____ Tons _____ or Cost _____

	Not for sale, rent or farm use	For sale, rent or farm use	ASSESSOR'S USE ONLY
HORSES: Breed			
SADDLE - WORK			
SADDLE - PLEASURE			
BROOD MARES, not purebred			
STALLIONS, not purebred			
COLTS, Under 2 years & PONIES			
PACK AND WORK			
JACKS & BURROS			
REGISTERED, RACE AND SHOW HORSES, enter number & complete Form AH 571-F2 or AH 571-J			
OTHER:			

POULTRY: Breeders ☐ Layers ☐ Fryers ☐

	NUMBER OF
HENS Avg. age ____ months	
HENS Avg. age ____ months	
PULLETS age ____ weeks	
PULLETS age ____ weeks	
CHICKS age ____ weeks	
ROOSTERS	

TURKEYS: Breed	NUMBER OF
TOM Avg. age	
HEN Avg. age	
POULTS age ____ weeks	

EGGS fertile ☐ other ☐

MISCELLANEOUS ANIMALS	DOZEN: NUMBER	AGE
MINK		
RABBITS		
BEEHIVES		
GEESE AND DUCKS		
GOATS		
OTHER:		

BUSINESS INVENTORY Total
NON-BUSINESS INVENTORY Total
TOTAL FULL VALUE

SBE-ASD AH 571-F BACK 7-30-75 (REVISED 7-29-77)

B-4a (10F)

SCHEDULE B – SUPPLIES ON HAND at 12:01 a.m., March 1, 1978

ITEM	COST	ASSESSOR USE ONL
FUELS, OIL, GREASE		
FERTILIZER		
INSECTICIDE		
BUILDING AND FENCING MATERIALS		
REPAIR PARTS		
VACCINES		
FULLY TAXABLE FEED (see instructions)		
OTHER (identify) _____		
TOTAL COST $ _____ Enter on Line 2, Part I		

SCHEDULE C – OFFICE FURNITURE AND EQUIPMENT

Year of Acquisition	Original Installed Cost (Not depreciated book value)	ASSESSOR'S USE ONLY
TOTAL COST $ _____ Enter on Line 3, Part I		

SCHEDULE D – IMPLEMENTS, MACHINERY AND EQUIPMENT

(LIST ALL FARM IMPLEMENTS, INCLUDING pipes, sprinklers, and booster pumps above ground; bulk feed tanks, milking machines, feeders, cages, egg washing and grading machines, heaters, smudge pots, pellets, bins, screens and shakers, saddles and bridles. DO NOT INCLUDE pumps, pumphouses or permanent irrigation lines; these are improvements to be reported in Part III when changed since last lien date.)

Item	Make	Model or Capacity	Year of Mfg.	Purchase Date	Cost	ASSESSOR'S USE ONLY

FORM **571-F**

AGRICULTURAL PROPERTY STATEMENT

OFFICE OF ASSESSOR
COUNTY OF MENDOCINO
P. O. BOX 354
UKIAH, CA 95482

1978

FILE RETURN BY APRIL 15, 1978

a. NAME AND MAILING ADDRESS (make necessary corrections)

154-098/161-070-02 /65-457643-01
JANARO RICHARD M
DBA HAPPY ACRES
2451 ROAD K
REDWOOD VALLEY CA 95470

c. Type of Farm or Business

d. Local Telephone Number

e. Accounting records located at: (complete address and ZIP code)

f. Person to contact for Audit: (name, address, telephone number)

g. Do you have: 1. Beef Cattle - YES ☐ NO ☐
2. Sheep - YES ☐ NO ☐
3. Racehorse(s) YES ☐ NO ☐

h. ☐ Check (✓) if ownership of land or Location of Property is in the name entered at line "a".

b. LOCATION OF THE PROPERTY (file a separate statement for each location)

Parcel Number of This Location (If known)	Tax Rate Area

PART I DECLARATION OF PROPERTY BELONGING TO YOU As Of 12:01 A.M. March 1, 1978 Attach Schedule For Any Adjustment To Cost	COST (omit cents) SEE INSTRUCTIONS	ASSESSOR'S USE ONLY Total Full Value / Full Value
1. Inventory (No entry required on this line. Complete Schedule A)	X X X X X	FIXT.
2. Supplies (From Schedule B)		O. IMP.
3. Office Furniture and Equipment (From Schedule C)		TOTAL IMP.
4. Implements, Machinery and Equipment (From Schedule D)		INV.
5. Property out on (or held for) Lease, Loan, Rent or Consignment to Others Attach Schedule		O. PERS.
6.		TOTAL PERS.
7.		INV. EX.
8.		

PART II PROPERTY BELONGING TO OTHERS Name and Mailing Address of Owner (Attach Continuation Sheet if Necessary)	PROPERTY TYPE CODE 1. Commodities 2. Equipment 3. Animals (Describe) 4. Tenants or Other Businesses 5. Lease-Purchase Option Equipment	DESCRIPTION Enter Appropriate Property-Type Code Number	Describe Commodities, Animals, Other Businesses Enter Equipment Cost to Purchase New (if available)	Equipment, Annual Rent	
9.					9
10.					10
11.					11
12.					12
13.					13

PART III REAL PROPERTY ALTERATIONS – SINCE 12:01 A.M. MARCH 1, 1977 (Describe and Report Cost) IMPROVEMENTS ADDED OR REMOVED (Structures, Pumps, Pipe Lines, etc.) TREES, VINES OR PERENNIALS PLANTED OR REMOVED (Species, Spacing, Number, Age, etc.) CHANGES IN THE LAND SURFACE (Levelling, Ripping, Drainage, etc.)		COST	
PARCEL NUMBER	DESCRIPTION OF CHANGE		
14.			14
15.			15
16.			16
17.			17
18.			18

SIGNATURE:

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 and covers all property required to be reported which is owned, claimed, possessed, controlled, or managed by the person named in the statement at 12:01 a.m. on March 1, 1978. If prepared by a person other than the taxpayer, his declaration is based on all information of which he has knowledge.

INDICATE TYPE OF OWNERSHIP

Proprietorship ☐
Partnership ☐
Corporation ☐
Other ☐

Full Legal Name if Incorporated

Signature of Owner, Partner, Officer or Authorized Agent — Title — Date 1978

Signature and Address of Preparer Other Than Taxpayer — Date 1978

ATTACHMENTS

Indicate Attachments Filed:

Schedules ☐
Computer Printouts ☐
Other ☐
None ☐

SBE-ASD AH 571-F FRONT 7-30-75 (REVISED 7-29-77)

B-4a (109)

INVENTORY SCHEDULE (follow the instructions listed below)			
Line No.	WHEN USING PHYSICAL OR PERPETUAL INVENTORY, START AT LINE 2	AMOUNT	
	COMPUTE MARCH 1ST INVENTORY (if book figure not current)		
1.	a. Inventory, beginning of fiscal year starting _____ 19____	$	
	b. Add purchases and freight from above date to March 1		
	c. Add direct and indirect labor cost from above date to March 1		
	d. Add manufacturing expense (burden) from above date to March 1		
	e. Total of Lines a through d		
	f. Net sales from above date to March 1 $_____		
	g. Less gross profit % $_____		
	h. Cost of goods sold (Line f minus line g)		
2	MARCH 1ST INV. (Line e minus line h, or physical ☐, or perpetual ☐)		$
	ANY ADJUSTMENTS MUST BE SHOWN BELOW		
3	ADD unrecorded inventory not included in Line 2		
4	" freight-in not included in inventory		
5	" direct and indirect labor cost not included in inventory		
6	" mfg. expense (burden) not included in inventory		
7	" unrecorded trade level not included in inventory		
8	" other inventory supplies not included in inventory		
9	" adjustment from L.I.F.O. to current replacement cost		
10	" adjustment from standard cost to actual cost		
11	" applicable research and development cost		
12	" other (specify)		
13	Total of Lines 2 through 12		$
*14	DEDUCT interstate or foreign shipments recorded but not on hand *	$	
15	" goods held for transshipment (file exemption claim)		
16	" cash, trade, and purchase discounts		
17	" inventory consigned to others		
18	" inventory out on, or held for, lease or rent to others		
19	" other (specify)		
20			
21			
22	TOTAL Deductions (Lines 14 through 21)		$
23	NET INVENTORY (Line 13 minus Line 22; enter here and on Line 1, PART II)		$

* Claim form must be filed, see instructions.

INCLUDE IN INVENTORY:

(1) Raw materials, work in process, and finished goods held for sale in the ordinary course of business.

(2) Containers, wrappings, service materials (if title passes at time of sale), and materials which will become a component part of the product you manufacture or sell.

DO NOT INCLUDE IN INVENTORY:

(3) Supplies (see Instructions for LINE 2, PART II).

(4) Equipment in your inventory account that is out on, or held for, lease or rent to others (see Instructions for LINE 4, PART II).

(5) Motor vehicles subject to registration or identification under Division 3 or Division 16.5 of the Motor Vehicle Code.

(6) Inventory or equipment belonging to others (see Instructions for PART III).

INVENTORY CONSIGNED TO OTHERS. If included in your March 1st inventory, deduct your cost of inventory consigned to others on Line 17 of the Inventory Schedule shown on Page 2 of these instructions. Fully explain the deduction on an attached schedule, listing consignee's name, address, location of property, description of property, your cost, and the selling price to the consignee. This listing fulfills the requirement in the Instructions for LOCATION OF THE PROPERTY.

B-4a (110)

OFFICIAL REQUEST

California Revenue Laws prescribe a yearly ad valorem tax based on property as it exists at 12:01 a.m. on March 1 (tax lien date). This form constitutes an official request that you declare all business property owned, claimed, possessed, controlled, or managed on the tax lien date situated in this county and that you sign (under penalty of perjury) and return the statement to the Assessor's office by the date cited on the face of the form as required by law. Failure to file on time may subject you to a penalty of 10 percent of the assessed value under provisions of the Revenue and Taxation Code.

If you own taxable personal property in any other county whose aggregate cost is $30,000 or more, you must file a property statement with the Assessor of that county whether or not he requests you to do so. The Assessor of the county will supply you with a form upon request.

THIS STATEMENT IS SUBJECT TO AUDIT.	THIS STATEMENT IS NOT A PUBLIC DOCUMENT. THE INFORMATION DECLARED WILL BE HELD SECRET BY THE ASSESSOR.	IF ANY SITUATION EXISTS WHICH NECESSITATES A DEVIATION FROM TOTAL COST PER BOOKS AND RECORDS FULLY EXPLAIN ALL ADJUSTMENTS.	ASSESSED VALUE IS 25% OF FULL VALUE.

INSTRUCTIONS

COMPLETE THE STATEMENT AS FOLLOWS:

Part I GENERAL INFORMATION

Complete items (a) through (h) as requested.

NAME. INDIVIDUALS report surname first, then first name and initial. PARTNERSHIPS enter at least two names. CORPORATIONS report full corporate name. If the business operates under a fictitious name, enter "DBA" and the fictitious name below the legal name.

LOCATION OF THE PROPERTY. Enter the complete street address. Forms for additional business or warehouse locations will be furnished upon request. A listing may be attached to a single property statement for your vending equipment, equipment leased or rented to others, or inventory consigned to others when any such properties are situated at many locations within this county.

LOCATION OF RECORDS – (g and h). If general ledger, journals and other related accounting records are not located as indicated under item g, you may be required to bring said records to your principal place of business in California. Multiple locations of records should be indicated.

Part II DECLARATION OF PROPERTY BELONGING TO YOU.

Report book cost (100 percent of actual cost). Include excise, sales, and use taxes, freight-in, installation charges, and all other relevant costs. Report any additional information which will assist the Assessor in arriving at a fair market value. Include finance charges, where applicable, for self-constructed equipment and for buildings. Do not include finance charges for inventory or for purchased equipment.

LINE 1. INVENTORY. Report all tangible inventories, paid for or not, on hand, in storage, and in transit. A business inventory exemption allowed by law will be computed by the Assessor.

If you have a physical or perpetual inventory as of March 1 and no adjustments are to be made, enter the amount on LINE 1, PART II of the Business Property Statement. If you operate at various levels of trade (i.e., manufacture, wholesale, retail), report an appropriate value added for each successive level. If adjustments are to be made, complete the inventory Schedule shown on the next page and enter the result on LINE 1, PART II.

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LINE 2. SUPPLIES. Report supplies on hand, such as stationery and office supplies, janitorial and lavatory supplies, fuel, sandpaper and other items which will not become a component part of an inventory product. Include medical, legal, or accounting supplies held by a person in connection with a profession that is primarily a service activity. (See Instructions for LINE 1 of the Property Statement and Line 8 of the Inventory Schedule.)

LINE 3. EQUIPMENT. Enter total from Schedule A (see Instructions for Schedule A).

LINE 4. EQUIPMENT OUT ON, OR HELD FOR, LEASE OR RENT TO OTHERS. Report cost on Line 4 and attached schedules showing the following:

Equipment out on lease or rent. (1) Name and address of party in possession, (2) location of the property, (3) quantity and description, (4) date of acquisition, (5) your cost, selling price, and monthly rent, (6) lease or identification number, (7) date and duration of lease, (8) how acquired (purchased, manufactured, other–explain). The inventory exemption is not allowed on this equipment. If the property is used by a free public library or a free public museum or is used exclusively by a public school, community college, state college, state university, church, or a nonprofit college it is exempt from property taxes. A claim for exemption must be filed by March 15, 1978. Obtain the "1978 Lessors' Exemption Claim" from the Assessor.

Equipment on your premises held for lease or rent which you have used or intend to use. Report your cost and your selling price by year of acquisition. The inventory exemption is not allowed on this equipment.

Other equipment on your premises held for lease or rent. Report cost by year of acquisition. The Assessor will allow the inventory exemption.

LINE 5. BUILDINGS, BUILDING IMPROVEMENTS, AND/OR LEASEHOLD IMPROVEMENTS, LAND IMPROVEMENTS, LAND AND LAND DEVELOPMENT. Report on a separate schedule the original or allocated costs (per your books and records) of buildings and building or leasehold improvements; land improvements; land and land development owned by you at this location on March 1st. Enter costs, including cost of fully depreciated items, by calendar year of acquisition and total each column. Do not include items that are reported in Schedule A. Enter the total on PART II, LINE 5.

Segregate the buildings and building or leasehold improvements into the two requested categories (items which have a dual purpose will be classified as structures):

STRUCTURE ITEMS, Column 1

An improvement will be classified as a structure when its primary use or purpose is for housing or accommodation of personnel, personalty, or fixtures and has no direct application to the process or function of the industry, trade, or profession.

Air conditioning (except process cooling).
Boilers (except manufacturing process).
Central heating & cooling plants.
Craneways.
Elevators.
Environmental control devices (if an integral part of the structure).
Fans & ducts (part of an air circulation system for the building).
Fire alarm systems.
Partitions (floor to ceiling).
Pipelines, pipe supports & pumps used to operate the facilities, of a building.
Pits not used in the trade or process.
Railroad spurs.
Refrigeration systems (integral part of the building).
Refrigerators, walk-in (excluding operating equipment) which are an integral part of the building.
Restaurants – rough plumbing to fixtures.
Safes – imbedded.
Signs which are an integral part of the building (excluding sign cabinet (face & lettering).
Silos or tanks when primarily used for storage or distribution.
Sprinkler systems.
Store fronts.
Television & radio antenna towers.

FIXTURE ITEMS, Column 2

An improvement will be classified as a fixture if its use or purpose directly applies to or augments the process or function of a trade, industry, or profession.

Air conditioning (process cooling).
Boilers (manufacturing process).
Burglar alarm systems.
Conveyors (to move materials and products).
Cranes – traveling.
Environmental control devices (used in production process).
Fans & ducts (used for processing).
Floors, raised computer rooms.
Furnances, process.
Ice dispensers, coin operated.
Machinery fdns. & pits (not part of normal flooring fdns).
Partitions (less than floor to ceiling).
Pipelines, pipe supports, pumps used in the production process.
Pits used as clarifiers, skimmers, sumps & for greasing in the trade or manufacturing process.
Plumbing – special purpose.
Power wiring, switch gear & power panels used in mfg. process.
Refrigeration systems (not an integral part of the building).
Refrigerators, walk-in, unitized; including operating equipment.
Restaurant equipment used in food & drink preparation of service (plumbing fixtures, sinks, bars, soda fountains, booths & counters, garbage disposals, dishwashers, hoods, etc.).
Scales including platform & pit.
Signs – all sign cabinets (face) & free standing signs including supports.
Silos or tanks when primarily used for processing.

INSTRUCTIONS FOR COMPLETION OF INVENTORY SCHEDULE

(It is not necessary to include the Inventory Schedule with the Property Statement)

Line 1. Compute March 1st Inventory using the gross profit method (If Book Figure Not Current).

a. Enter the cost, as indicated on your books and records, of the inventory at the beginning of your current fiscal year. Enter the beginning date (month, day, year) of that year. The cost of inventory must include applicable excise and other taxes and freight and handling charges.

b–e. Enter as instructed on form.

f. "Net sales" are gross sales from above date to March 1, less returns and allowances per your books and records.

g. The gross profit percentage is to be from your latest full year's operation.

h. Cost of goods sold (Line 1f minus Line 1g).

Line 2. This figure is Line 1e minus Line 1h or the physical or perpetual inventory as of March 1.

Line 3. Report goods received but not entered on the books (such as goods for which payment has not yet been made, raw materials extracted by natural resource enterprises, or produce held by farmers' cooperatives) and goods in transit to you from a supplier located within the state. Property on consignment to you should be reported in PART III (Property Belonging to Others).

Line 4–6. Enter as instructed on form.

Line 7. If you are operating at various trade levels, as would a manufacturer or wholesaler who also operates at the distributor or retail level, a trade-level adjustment is applicable to your inventory in accordance with Title 18, Section 10 of the California Administrative Code.

Line 8. Deduct from your supplies LINE 2, PART II, and report here all containers, wrappings, service supplies, and supplies which will become a component part of the product you manufacture or sell.

Line 9. The "Last In First Out" method of inventory valuation is not acceptable. Adjust to reflect current replacement cost.

Line 10. Add Adjustment From Standard Cost to Actual Cost.

Line 11. If research and development costs are NOT included in Line 1d or 6, enter here an allocation of research and development costs applicable to work-in-process and finished goods lien date inventories that result in a product satisfactory to put into production.

Line 12. Describe and add any other necessary upward adjustments.

Line 13. Total of Lines 2 through 12.

Line 14. Goods in transit in interstate or foreign commerce are not taxable. If your inventory records reflect the cost of goods in transit in interstate or foreign commerce you must include such costs in Line 2 and deduct them here. No entry is required here if the cost of such goods are not reflected in your inventory records nor in Line 2. "Immunity Claim For Goods In Interstate or Foreign Commerce" must be filed; obtain from the assessor.

Line 15. Personal property manufactured or produced, (1) outside this state and brought into this state for transshipment out of the United States, or (2) outside of the United States and brought into this state for transshipment out of this state, for sale in the ordinary course of trade or business are exempt from taxation. The exemption does not apply to personal property in manufacturing process or production. Such process or production does not include the breaking in bulk, labeling, packaging, relabeling, or repackaging of such property. "Exemption Claim For Goods Held For Transshipment" must be filed; obtain from the assessor.

Line 16. Cash, trade, and purchase discounts classified on your books as other income may be deducted if included in Line 13.

Line 17. If included in your March 1st inventory, deduct your cost of inventory consigned to others. Fully explain the deduction on an attached schedule, listing consignee's name, address, location of property, description of property, your cost, and the selling price to the consignee. This listing fulfills the requirement in the Instructions for LOCATION OF THE PROPERTY.

Line 18. Enter cost of inventory that is on lease or rent to others that is included in Line 13. Report this property on LINE 4, PART II because it is subject to depreciation.

Line 19–21. Report and describe in detail any other deduction.

Line 22. Total Deductions (Add Lines 14 through 21).

Line 23. Deduct Line 22 from Line 13 and enter the balance here and also on LINE 1, PART II.

OFFICIAL REQUEST

California Revenue Laws prescribe a yearly ad valorem tax based on property as it exists at 12:01 a.m. on March 1 (tax lien date). This form constitutes an official request that you declare all agricultural property situated in this county which you owned, claimed, possessed, controlled, or managed on the tax lien date, and that you sign (under penalty of perjury) and return the statement to the Assessor's Office by the date cited on the face of the form as required by law. Failure to comply with these instructions or to file on time may subject you to a penalty of 10% of the assessed value under the Revenue and Taxation Code.

If you own taxable personal property in any other county whose aggregate cost is $30,000 or more, you must file a property statement with the Assessor of that county whether or not he requests you to do so. The Assessor of the county will supply you with a form upon request.

THIS STATEMENT IS SUBJECT TO AUDIT	THIS STATEMENT IS NOT A PUBLIC DOCUMENT. THE INFORMATION DECLARED WILL BE HELD SECRET BY THE ASSESSOR	IF ANY SITUATION EXISTS WHICH NECESSITATES A DEVIATION FROM TOTAL COST PER BOOKS AND RECORDS FULLY EXPLAIN ALL ADJUSTMENTS	ASSESSED VALUE IS 25% OF FULL VALUE

INSTRUCTIONS

COMPLETE THE STATEMENT AS FOLLOWS:

a. NAME

INDIVIDUALS report surname first, then first name and initial. PARTNERSHIPS enter at least two names. CORPORATIONS report full corporate name. If business operates under a FICTITIOUS NAME, enter "DBA" and the fictitious name below the legal name. If the information has been preprinted by the Assessor, make necessary corrections.

b. LOCATION OF THE PROPERTY

Enter the complete street address or location. If preprinted, make necessary corrections. Enter the Assessor's Parcel Number if known. Request additional forms if you have agricultural personal property or fixtures at other locations. A listing may be attached to a single property statement for your equipment leased or rented to others, or inventory consigned to others when any such properties are situated at many locations within this county.

c. through h. Complete as requested.

PART I DECLARATION OF PROPERTY:

Report descriptions and quantities or book cost (100% of actual cost) where requested on the form. Report any additional information which will assist the Assessor in arriving at a fair market value. Include finance charges, where applicable, for self-constructed equipment and for buildings. Do not include finance charges for inventory or for purchased equipment.

LINE 1. INVENTORY

No entry is required on this line; however, you must complete Schedule A. A "Business Inventories" exemption, allowed by law, will be computed by the Assessor.

LINE 2. SUPPLIES

Enter the Total Cost from Schedule B.

LINE 3. OFFICE FURNITURE AND EQUIPMENT

Enter the Total Cost from Schedule C.

LINE 4. IMPLEMENTS, MACHINERY AND EQUIPMENT

Enter the Total Cost from Schedule D.

LINE 5. PROPERTY OUT ON (OR HELD FOR) LEASE, LOAN, RENT, OR CONSIGNMENT TO OTHERS:

Do not report property here that is reported in Schedule A, B, C, or D.

Report cost on Line 5 and attach separate schedules for each of the following:

(1) EQUIPMENT OUT ON LEASE OR RENT. (1) Name and address of party in possession, (2) Location of the property, (3) Quantity and description, (4) Date of acquisition, (5) Your cost, selling price and monthly rent, (6) Lease or identification number, (7) Date and duration of lease, (8) How acquired: Purchased, built, etc.

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Additions – Describe in detail and show the cost of all additions made between March 1, 1977 and the close of business on February 28, 1978. Do not include items reported as unallocated construction in progress on LINE 6.

Retirements – Describe in detail and show the original year acquired and the cost of acquisition of all retirements made between March 1, 1977 and the close of business on February 28, 1978.

LINE 6. CONSTRUCTION IN PROGRESS. If you have unallocated costs of construction in progress for improvements to land, machinery, equipment, furniture, buildings or other improvements, or leasehold improvements, attach an itemized listing. Include all tangible property, even though not entered on your books and records. Enter the total on LINE 6, PART II.

LINES 7–8. Report tangible property not reported elsewhere.

Part III DECLARATION OF PROPERTY BELONGING TO OTHERS.

1. **CONSIGNMENTS:** Report your cost had you purchased the property; do not include in PART II or in the Inventory Schedule on Page 2 of the instructions.
2. **LEASED EQUIPMENT:** Report the year of acquisition and the year of manufacture if known, the total installed cost to purchase, including sales tax, and the annual rent; do not include in Schedule A.
3. **VENDING EQUIPMENT:** Report the model and description of the equipment; do not include in Schedule A.
4. **OTHER BUSINESSES:** Report other businesses on your premises.
5. **LEASE-PURCHASE OPTION EQUIPMENT:** Report here all equipment acquired on a lease-purchase option on which the final payment remains to be made. Enter the year of acquisition, the year of manufacture if known, the total installed cost to purchase (including sales tax) and the annual rent. If final payment has been made, report full cost in Schedule A.

SCHEDULE A – COST DETAIL: EQUIPMENT

LINES 14–36. Enter in the appropriate column the cost of your equipment segregated by calendar year of acquisition, include short-lived or expensed equipment. Total each column. Report full cost; do not deduct investment credits, trade-in allowances or depreciation. Include equipment acquired through a lease-purchase agreement at the selling price effective at the inception of the lease and report the year of the lease as the year of acquisition. (If final payment has not been made, report such equipment in PART III.) Report self-constructed equipment used by you at the proper trade level in accordance with Title 18, Section 10, of the California Administrative Code. Segregate and report on LINE 4, PART II the cost of equipment held for lease, or out on lease.

Exclude motor vehicles licensed for operation on the highways. However, you must report overweight and oversized rubber-tired vehicles, except licensed commercial vehicles and cranes, which require permits issued by the Department of Public Works to operate on the highways. If you have paid a license fee prior to March 1st on these large vehicles, contact the Assessor for an "Application for Deduction of Vehicle License Fees from Property Tax" and file it with the Tax Collector. Report overweight and oversized vehicles in column 4, Other Equipment.

If necessary, asset titles in Schedule A may be changed to better fit your property holdings; however, the titles should be of such clarity that the property is adequately defined.

LINE 37. Add totals on LINE 36 and any supplemental schedules. Enter the same figure on LINE 3, PART II that you entered in the box.

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(2) PROPERTY ON YOUR PREMISES, HELD FOR LEASE OR RENT. Report cost by year of acquisition and your selling price.

(3) PROPERTY ON YOUR PREMISES, HELD FOR LEASE OR RENT, WHICH YOU ARE USING OR WHICH YOU INTEND TO USE. Report cost by year of acquisition and your selling price.

(4) PROPERTY LOANED OR CONSIGNED TO OTHERS. (1) Name and address of party in possession. (2) Location of the property, (3) Quantity and description, (4) Cost by year of acquisition and your selling price.

LINES 6-7-8. REPORT PROPERTY NOT REPORTED ELSEWHERE

PART II PROPERTY BELONGING TO OTHERS

If property belonging to others or other business entities are located on your premises, report the owner's name and mailing address. Describe the type of property or activity as follows:

1. COMMODITIES. Report all inventory consigned to you, such as poultry, hay, grain, or other commodities. Enter Code Number "1" in the Code Number Column. In the other description columns, describe the type of commodity.
2. EQUIPMENT. Report all equipment leased, rented, borrowed, stored, or consigned to you. Enter Code Number "2" in the Code Number Column. Report the year of acquisition and the year of manufacture if known, the cost to purchase new, including sales tax, if available, and the annual rent.
3. ANIMALS. Report all animals on your premises which belong to others. Include grazing or boarded animals, such as cattle, sheep, showhorses, etc. Enter Code Number "3" in the Code Number Column. In the other description columns, describe the type of animals. If you board racehorses, report the horses on form AH 571-J-1, Annual Report of Boarded Racehorses.
4. TENANTS OR OTHER BUSINESSES. Report the name and address of tenant farmers, contractors, or other persons doing business on your premises. Enter Code Number "4" in the Code Number Column. In the other description columns, describe the type of activity the person or business is conducting.
5. LEASE-PURCHASE OPTION EQUIPMENT: Report here all equipment acquired on a lease-purchase option on which the final payment remains to be made. Enter the year of acquisition, the year of manufacture if known, the total installed cost to purchase (including sales tax) and the annual rent. If final payment has been made, report full cost in Schedule C.

PART III REAL PROPERTY ALTERATIONS

Report any alteration made by you to the real property between March 1, 1977, and February 28, 1978. If you have made changes to various parcels, but are filing only one property statement, list the parcel numbers in the column provided. Describe the alteration and report cost as follows:

(1) IMPROVEMENTS ADDED OR REMOVED. List and describe additions or alterations made during the twelve months preceding March 1 to buildings, structures, pumps, permanent pipelines or other items attached to the land. Enter the cost of any such changes. List and describe any removals giving the year of acquisition and original cost, if known.

(2) TREES, VINES, OR PERENNIALS, PLANTED OR REMOVED. List and indicate additions or removals during the twelve months preceding March 1. For additions, list the quantities, species, spacing, and number of acres planted. Enter the cost of the additions. For removals, describe and list the year of planting, if known.

(3) CHANGES TO THE LAND SURFACE. Describe any change made during the twelve months preceding March 1 in the surface of the land. Enter the cost of such changes.

SCHEDULE A – INVENTORY

Report all tangible personal property in the appropriate categories indicated, whether paid for or not, on hand, in storage, or in intrastate transit to you. If you own animals or other items which are not listed, you may delete titles not applicable to your operation and write in those needed or you may describe on a separate schedule.

INCLUDE IN SCHEDULE A:

(1) Animals, poultry, harvested crops, and other commodities held for sale, lease, or rental in the ordinary course of business.

(2) Animals employed in the production of food for human consumption or fiber useful to man, including those employed in the raising of crops, the feeding, breeding, or management of livestock, and the production of dairy products. Examples are draft animals, horses used for herding, male breeding animals, and dairy cattle.

(3) Feed for animals described above and for animals (beef cattle, sheep) reported on the Livestock Head-day Tax Return.

(4) Seed held for sale or seed to be used in the production of crops that will be held primarily for sale.

(5) Containers, wrappings, and other materials (if title passes at time of sale) which will become a component part of a product you sell.

DO NOT INCLUDE IN SCHEDULE A:

(1) Baled cotton (subject to a special property tax).

(2) Female cattle and sheep held primarily for breeding purposes. Cattle and sheep of either sex, except male breeding animals, held primarily for production of meat for human consumption and for fiber (Report on Form AH 571-H, Livestock Head-day Tax Return). Examples are beef cows and calves, beef steers, ewes and lambs.

(3) Racehorses (Report on Form AH-571-J, Annual Racehorse Tax Return).

(4) Supplies (See instruction for Schedule B).

(5) Equipment in your inventory account that is out on (or held for) lease or rent to others (See instructions for Part 1, Line 5).

(6) Inventory or equipment belonging to others (See instructions for Part II).

(7) Animals, poultry or commodities consigned to or held by others: Attach a listing. Describe the consignment in the appropriate age, breed, or weight category as listed on Schedule A. Also list location and name and address of consignee or holder.

(8) Pets or animals held principally for your own sport, recreation, or pleasure.

(9) Show Horses (Report on Form AH 571-F-2, Registered and Show Horses Other than Racehorses).

(10) Feed for racehorses or other non-inventory animals (Report in Schedule B).

(11) Seed potatoes held by the grower for subsequent planting in field form during the current assessment year.

(12) Unharvested crops.

(13) Seed held for the production of crops that will not be held for sale (Report in Schedule B).

SCHEDULE B – SUPPLIES ON HAND

(1) Report cost of supplies on hand in the categories listed. If you own supplies not listed, attach schedule showing type and cost of the item being reported.

(2) Feed: Non-inventory. (For animals <u>not</u> held for sale, lease, or farm use). Report all feed held for use by animals not eligible for an inventory exemption, showing tons if grown and if purchased, the amount on hand and cost per unit.

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SCHEDULE C – OFFICE FURNITURE AND EQUIPMENT

Enter the total original installed cost by calendar year of acquisition. Include freight-in, excise taxes, sales or use taxes, and installation costs. Include fully depreciated office equipment but DO NOT include items that were traded, retired, transferred, sold, or junked and removed physically from the premises. If office equipment is located elsewhere in the county, attach a similar schedule and identify the location. ALL OFFICE EQUIPMENT MUST BE REPORTED ON THIS STATEMENT.

SCHEDULE D – IMPLEMENTS, MACHINERY, AND EQUIPMENT

List each item of machinery and equipment that you own. Equipment held for lease or out on lease should not be included here; report such equipment, per instructions, on Line 5. Include equipment acquired through a lease-purchase agreement at the selling price effective at the inception of the lease and report the year of the lease as the year of acquisition. (If final payment has not been made, report such equipment in PART II.) If you own machinery and equipment at another location in this county and you did not receive a form for reporting equipment at that location, or if your equipment is temporarily outside the county, attach a schedule to this statement showing the location of the equipment and provide the information requested in this schedule. ALL MACHINERY AND EQUIPMENT EXCEPT LICENSED VEHICLES MUST BE REPORTED.

The reported cost should include excise taxes, sales or use taxes, freight charges, and installation costs. If a trade-in was deducted, the amount to be entered is the invoice price (adding back the trade-in). Deductions for investment credits allowable for federal income tax purposes may not be taken and must be added back if deducted when the cost was entered on your books and records. Include expenses incurred immediately after purchase to bring a machine up to operable condition. INCLUDE ALL FULLY DEPRECIATED MACHINERY AND EQUIPMENT. DO NOT INCLUDE LICENSED VEHICLES. However, vehicles such as a tractor or other farm equipment with the $5.00 identification plate (in lieu of the license plate which is issued only upon payment of both the registration fee and the vehicle license fee) must be reported.

Items of equipment should include bunkhouse furnishings (owned by the farmer), portable wind machines, temporary pipes and sprinklers that are above ground (not permanent), bulk feed tanks and milking machines, feeders, cages, eggwashing and grading machines, heaters, smudge pots, pallets and bins, screens and shakers, saddles, bridles, and tools.

If necessary, attach additional schedules to this property statement.

SIGNATURE

This statement must be signed by the owner or partner of the business, a duly appointed fiduciary, or an agent. When signed by an agent other than a member of the bar, a certified public accountant, a duly appointed fiduciary or an authorized officer or employee of a corporate assessee or trust company, the assessee's written authorization of the agent to sign the statement on behalf of the assessee should be on file in the Assessor's office. The entry on the line "title" should clearly indicate whether or not written authorization is required to be filed with the Assessor.

In the case of a corporation the property statement must be signed by an employee or agent whom the board of directors has designated in writing, by name or by title, to sign such statements on behalf of the corporation, or by an officer of the corporation. The board of directors may appoint a person or persons to designate such employee or agent. The name of the corporation should be entered on the line provided.

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FORM 571-F

AGRICULTURAL PROPERTY STATEMENT

To: W. L. Brown, Assessor
County of Mendocino
P.O. Box 354
Ukiah, California 95482

RECEIVED
APR 18 1977

1977

c. Type of Farm or Business: Mendocino County Home

d. Local Telephone Number: 485-8410

e. Accounting records located at: (complete address and ZIP code) Bookkeeping Service P.O. Box 975 San Francisco, Ca 94101

f. Person to contact for Audit: (name, address, telephone number) Mrs Leroy

g. Do you have: 1. Beef Cattle YES ☐ ☒ NO
2. Sheep YES ☐ ☒ NO
3. Racehorse(s) YES ☐ ☒ NO

FILE RETURN BY APRIL 15, 1977

a. NAME AND MAILING ADDRESS (make necessary corrections)

154-096/161-070-02 /65-457643-01
JANARO RICHARD M
DBA HAPPY ACRES
2451 ROAD K
REDWOOD VALLEY CA 95470

Account No.

h. ☐ Check (✓) if ownership of land at Location of Property is in the name entered at line "a".

ASSESSOR'S USE ONLY
TAX RATE AREA | PARCEL NUMBER S ☐ U ☐

b. LOCATION OF THE PROPERTY (file a separate statement for each location)

same

TOTAL FULL CASH VALUE: 1560

FULL CASH VALUE

LAND
FIXTURES: 0
OTHER IMP.: 1
TOTAL IMP.: 1
INVENTORY: 0
OTHER PERSONAL: 1560
TOTAL PERSONAL: 1560
INVENTORY EX.: 0

PART I DECLARATION OF PROPERTY BELONGING TO YOU As Of 12:01 A.M. March 1, 1977. Attach Schedule For Any Adjustment To Cost	COST (omit cents) SEE INSTRUCTIONS	FULL CASH VALUE
1. Inventory, March 1, 1976 - Animals, Poultry, Feed, Commodities (Complete Schedule A)	X X X X X	
2. Supplies (From Schedule B)		
3. Office Furniture and Equipment (From Schedule C)		
4. Implements, Machinery and Equipment (From Schedule D)		1560
5. Property out on (or held for) Lease, Loan, Rent or Consignment to Others Attach Schedule		
6.		
7.		
8.		

PART II PROPERTY BELONGING TO OTHERS Name and Mailing Address of Owner (Attach Continuation Sheet if Necessary)	PROPERTY TYPE CODE 1 COMMODITIES 2 EQUIPMENT 3 ANIMALS (DESCRIBE) 4 TENANTS OR OTHER BUSINESSES	DESCRIPTION Enter Appropriate Property-Type Code Number	Describe Commodities, Animals, Other Businesses Enter Equipment Cost to Purchase New (if available)	Equipment, Annual Rent	
9.					9
10. Peoples Temple of Disc of Christ					10
11.					11
12.					12
13.					13

PART III REAL PROPERTY ALTERATIONS – SINCE 12:01 A.M. MARCH 1, 1976 (Describe and Report Cost) IMPROVEMENTS ADDED OR REMOVED (Structures, Pumps, Pipe Lines, etc.) TREES, VINES OR PERENNIALS PLANTED OR REMOVED (Species, Spacing, Number, Age, etc.) CHANGES IN THE LAND SURFACE (Levelling, Ripping, Drainage, etc.)		COST	
PARCEL NUMBER	DESCRIPTION OF CHANGE		
14.			14
15.			15
16. No changes			16
17.			17
18.			18

SIGNATURE: *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 and covers all property required to be reported which is owned, claimed, possessed, controlled, or managed by the person named in the statement at 12:01 a.m. on March 1, 1977. If prepared by a person other than the taxpayer, his declaration is based on all information of which he has knowledge.*

INDICATE TYPE OF OWNERSHIP
Proprietorship ☐
Partnership ☐
Corporation ☐
Other ☐

Full Legal Name if Incorporated: Richard M. Janaro — Administrator — 4/14 1977
Signature of Owner, Partner, Officer or Authorized Agent — Title — Date

Signature and Address of Preparer Other Than Taxpayer: B-4a (119) — Date 1977

ATTACHMENTS
Indicate Attachments Filed:
Schedules ☐
Computer Printouts ☐
Other ☐
None ☐

071

SBE-ASD AH 571-F FRONT 7-30-75 (REVISED 7-30-76)

SCHEDULE A – INVENTORY: ANIMALS, POULTRY, FEED & COMMODITIES

'E INSTRUCTIONS.

ITEM	NUMBER OF Beef Breeds	Holstein	Guernsey	Jersey	Other Dairy Breeds	ASSESSOR'S USE ONLY
JREBRED BULLS:						
lver 2 years						
-2 years						
nder 1 year						
IMM'L GRADE BULLS:	x	x	x	x	x	
lver 2 years						
-2 years						
nder 1 year						
MALE DAIRY CATTLE.	x	x	x	x	x	
ilking and Dry	x					
pringers	x					
eifers - 1½-2 years	x					
eifers - 1-1½ years	x					
12 months	x					
6 months	x					
nder 3 months	x					
VS Breed _____	Number					
NE. Breed _____	TOTAL WEIGHT					
DARS						
)WS						
LTS						
GS under 6 months						

RTIALLY EXEMPT FEED: (see instructions)
eport tons if grown, cost if purchased)

'PE _____	Tons _____	or Cost _____	
'PE _____	Tons _____	or Cost _____	
D. TYPE _____	Tons _____	or Cost _____	
TYPE _____	Tons _____	or Cost _____	
MODITIES. TYPE _____	Tons _____	or Cost _____	
TYPE _____	Tons _____	or Cost _____	
TYPE _____	Tons _____	or Cost _____	

	Not for sale, rent or farm use	For sale, rent or farm use	
SES- Breed _____			
DDLE - WORK			
DDLE - PLEASURE			
OOD MARES, not purebred			
ALLIONS, not purebred			
LTS, Under 2 years & PONIES			
CK AND WORK			
CKS & BURROS			
GISTERED, RACE AND SHOW			
ORSES, enter number & complete			
orm AH 571-F2 or AH 571-J			
ER _____			

LTRY Breeders ___, Layers ___, Fryers ___

	NUMBER OF	
IS Avg. age ____ months		
IS Avg. age ____ months		
LETS age ____ weeks		
LETS age ____ weeks		
CKS age ____ weeks		
STERS		

	NUMBER OF	
EYS Breed _____		
Avg. age _____		
Avg. age _____		
LTS age ____ weeks		
fertile ___, other ___		

	DOZEN NUMBER	AGE	
LLANEOUS ANIMALS			
_____			
ITS _____			
VES _____			
AND DUCKS _____			
_____			
_____			
BUSINESS INVENTORY Total			
NON-BUSINESS INVENTORY Total			
TOTAL FULL VALUE			

SD AH 571-F BACK 7-30-75 (REVISED 7-30-76)

SCHEDULE B – SUPPLIES ON HAND at 12:01 a.m., March 1, 1977

ITEM	COST	ASSESSOR'S USE ONLY
FUELS, OIL, GREASE		
FERTILIZER		
INSECTICIDE		
BUILDING AND FENCING MATERIALS		
REPAIR PARTS		
VACCINES		
FULLY TAXABLE FEED (see instructions)		
OTHER (identify) _____		
TOTAL COST $ _____ Enter on Line 2, Part I		

SCHEDULE C – OFFICE FURNITURE AND EQUIPMENT

Year of Acquisition	Original Installed Cost (Not depreciated book value)	ASSESSOR'S USE ONLY
TOTAL COST $ _____ Enter on Line 3, Part I		

SCHEDULE D – IMPLEMENTS, MACHINERY AND EQUIPMENT

(LIST ALL FARM IMPLEMENTS, INCLUDING pipes, sprinklers, and booster pumps above ground, bulk feed tanks, milking machines, feeders, cages, egg washing and grading machines, heaters, smudge pots, pallets, bins, screens and shakers, saddles and bridles. DO NOT INCLUDE pumps, pumphouses or permanent irrigation lines; these are improvements to be reported in Part III when changed since last lien date.)

Item	Make	Model or Capacity	Year of Mfg.	Purchase Date	Cost	ASSESSOR'S USE ONLY
		.673		72	1605	1075
		.773		73	600	467
						1542
						1542

ER'S NAME Peoples Temple Disciples ADDRESS PO Box 126 Redwood Vly CODE AREA 104-098

BUSINESS NAME Farm & Rest Home COMMUNITY

SHEET ____ OF ____ SHEETS

EQUIPMENT & FIXTURE DETAIL

DATA AS OF 1 MAR 73

NO OF ITEMS	DESCRIPTION AND/OR MAKE OF EQUIPMENT	MODEL	SIZE OR CAPACITY	YR OF MANUF	DATE OF PURCHASE	PURCHASE PRICE	REPLACEMENT COST NEW	RATING % GOOD	RESIDUAL	%	ASSESSED VALUE
	Wagon				1972	175					
	Tractor Case				"	400					
	Irrig. Pump	7½ HP			"	110					
	30'x 3" Pipe 50 Lengths				"	375					
	Sprinklers Rain Bird	30 Ea.			"	30					
	Pump Jacuzzi	1 HP			"	160					
	Pump Fairway	1¾ HP			"	110					
	~~Water Tank Redwood~~	~~4000 Gal~~		OUT 74	"	~~175~~					
	~~Plow (Fuel Tank - Vineyard - 1~~	~~Kelover~~		OUT 73	"	~~345~~					
	Spring Tooth Harrow			OUT 74	"	100					
	~~Bed Sprayer~~	~~100 Gal.~~			"	~~35~~					
	Roto Tiller				"	65					
	~~Lawn Mower~~			OUT 74	"	~~30~~					
	~~Cement Mixer Elect.~~			OUT 73	"	~~40~~					
	Grape Boxes	450 Ea.			"	90					
						2260		724	1286 1640	25	410
Added 76	Gondola				1973	600				1975	
							1976 now	740	1680 1075	25	420

Only conspicuous items need be set out s
Use separate s

MC-1

Workpaper 73-76

FORM 571 BUSINESS PROPERTY STATEMENT

To: W. L. Brown, Assessor
County of Mendocino
P. O. Box 354
Ukiah, California 95482

1977

RECEIVED
APR 18 1977

FILE RETURN BY APRIL 15, 1977

a. NAME AND MAILING ADDRESS (make necessary corrections)

154-090/161-070-02 /46-457643-00
JANARO RICHARD M
DBA HAPPY ACRES
2451 ROAD K
REDWOOD VALLEY CA 95470

Account No.

b. ☐ Check (✓) if ownership of land at LOCATION OF THE PROPERTY is in above name.

c. Type of Business

d. Local Telephone No. ( )

e. Check (✓) description of operations at this location:

☐ RETAIL ☐ DISTRIBUTOR ☐ PROFESSIONAL

☐ WHOLESALE ☐ MANUFACTURER ☐ SERVICE

f. Accounting records located at: (complete address and ZIP code)

g. Person to contact for AUDIT (name, address, telephone no.)

h. When did you start business at this location? 19

LOCATION OF THE PROPERTY (file a separate statement for each location)

Number	Street	Room No.	City

ASSESSOR'S USE ONLY

TAX RATE AREA PARCEL NO.

S☐ U☐

PART I DECLARATION OF COSTS OF PROPERTY BELONGING TO YOU AS OF 12:01 A.M., MARCH 1, 1977. ATTACH SCHEDULE FOR ANY ADJUSTMENT TO COST.		COST (Omit Cents) (See Instructions)	TOTAL FULL CASH VALUE	
1. Inventory, March 1	See Instructions		12720 Full Cash Value	LAND
2. Supplies	ADD			FIXTURES 0
3. Machinery and Equipment for Industry, Profession, or Trade	(From Line 39)	See Sched	400	OTHER IMPR.
4. Office Furniture and Equipment	(From Line 53)	Jarbot	12320	TOTAL IMPR.
5. Tools, Molds, Dies, and Jigs	(From Line 59)	attached		INVENTORY 0
6. Other Equipment	(From Line 73)	Depr. Sched		OTHER PERS. 12720
7. Equipment out on, or held for, Lease or Rent to others	Attach Schedule			TOTAL PERS. 12720
8. Bldgs, Bldg. Impr., and/or Leasehold Impr., Land Impr., Land	Attach Schedule			INVENTORY EX. 0
9. Construction in Progress	Attach Schedule			
10.				
11.				

PART II PROPERTY BELONGING TO OTHERS — Name and Mailing Address of Owner (Attach Continuation Sheet if Necessary) — CODE NUMBERS: 1. Consignments 2. Leased Equip. 3. Vending Equip. 4. Other Businesses 5. Lease-Purchase Option Equipment	DESCRIPTION: Specify Type By Code Number	Cost to Purchase New (If Available)	Annual Rent (If Applicable)
12. - 18. Owned by Peoples Temple			

SIGNATURE: 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 and covers all property required to be reported which is owned, claimed, possessed, controlled, or managed by the person named in the statement at 12:01 a.m. on March 1, 1977. If prepared by a person other than the taxpayer, his declaration is based on all information of which he has knowledge.

Full Legal Name if Incorporated

[signature] Administrator 4/14/77 1977

Signature of Owner, Partner, Officer, or Authorized Agent Title Date

Signature and Address of Preparer Other Than Taxpayer Date 1977

INDICATE TYPE OF OWNERSHIP

- Proprietorship ☐
- Partnership ☐
- Corporation ☐
- Other ☐

5885

ATTACHMENTS

Indicate Attachments Filed:

- Schedules ☐
- Computer Printouts ☐
- Other ☐
- None ☐

BE - ASD AH 571 - S FRONT 7-28-76

B-4a(122)

7 037

SCHEDULE A – COST DETAIL: EQUIPMENT

Include equipment expensed and fully depreciated items. Include sales or use tax, freight and installation costs. Attach schedules as needed.

LINE NO	Description	Calendar Year of Aquis.	Total Cost (Omit Cents)	ASSESSOR'S USE ONLY 1977 VALUE (4)				LINE NO
19	MACHINERY AND EQUIPMENT	1977	$					19
20	FOR INDUSTRY, PROFESSION,	1976	5855			1.950	5562	20
21	OR TRADE	1975						21
22		1974						22
23		1973	367			1.040	381	23
24		1972	6256			1.020	6381	24
25		1971						25
26		1970					3744	26
27		1969						27
28		1968					17.320	28
29		1967						29
30		1966						30
31		1965						31
32		1964						32
33		1963						33
34		1962						34
35		1961						35
36		1960						36
37		1959						37
38		PRIOR						38
39	TOTAL (Enter here and on Line 3, PART II)		$					39
40	OFFICE FURNITURE AND	1977						40
41	EQUIPMENT	1976						41
42		1975						42
43		1974						43
44		1973						44
45		1972						45
46		1971						46
47		1970						47
48		1969						48
49		1968						49
50		1967						50
51		1966						51
52		PRIOR						52
53	TOTAL (Enter here and on Line 4, PART II)		$					53
54	TOOLS, MOLDS, DIES, JIGS	1977						54
55		1976						55
56		1975						56
57		1974						57
58		PRIOR						58
59	TOTAL (Enter here and on Line 5, PART II)		$					59
	OTHER EQUIPMENT (Describe by Year)							
60		1977						60
61		1976						61
62		1975						62
63		1974						63
64		1973						64
65		1972						65
66		1971						66
67		1970						67
68		1967						68
69		1965						69
70		1967						70
71		1966						71
72		PRIOR						72
73	TOTAL (Enter here and on Line 6, PART II)		$					73

B-4a (1/3)

Schedule C-3

Janaro Happy Acres
Schedule of Depreciation
1976

RECEIVED
APR 18 1977
Mendocino County
Assessors Office

	INITIALS	DATE
PREPARED BY		
APPROVED BY		

55#

Date Acquired	Method Life	Item	(1) Cost or Basis	(2) Tax Credit	(3) Salvage*	(4) Prior Depreciation	(5) Deprec. Balance	(6) 1976 Deprec.
4/73	SL/5yr	Bunk beds	213 —			28 —	100 —	42.60
8/73	SL/2yr	Washer	154 —			32 —	—	—
7/73	SL/2yr	1958 Ford Pickup	100 —			25 —	—	—
11/73	150DB 5yr	1970 Dodge Van	2049 —	95.62		102 —	57863	289.30
12/73	150DB 5yr	1968 Ford Sedan	990 —	23.10		41 —	—	—
		less 10% pers. Total cost 1100 ; for patient transp.	2792 —	130.29		—	128928	664.64
4/74	150DB 5yr	1971 Whi Ford Van - Patient Transp.	1350 —	31.50		—	62326	311.62
11/74	150DB 3yr	1968 Chrysler Sta Wagon (Patient Transp.)	360.14	8.40		—	18797	S/L 93.98
1/76	150DB 4	1972 Dodge Sta Wa (9 pers) Patient use	2147 —		—	—	2147 —	805.12
2/76	150DB 3	(w/ plush) Liv Rm Set for Guest Entertaining (Patient use)	2596 —		—	—	2596 —	1297.99
5/76	150DB 4	8 used Bureaus	495 —		—	—	495 —	185.62
5/76	150DB 3	Bunk Beds 6 (conic)	750 —		—	—	750 —	375 —
6/76	150DB 4	Used Kitchen Range	2014 —		—	—	2014 —	755.25
								4821.12

* No salvage as patients are mentally retarded semi- & adult male youths & are very hard on furniture, often breaking it in tantrums.

B-4a (124)

1972 TAX YEAR.

PERSONAL PROPERY

PARCEL # N1-070-02 PAGE

RECEIVED APR 13 1973

10	TWIN BEDS, SPRINGS & MATTRESSES	@ 90 ea	900
10	DRESSERS	45 ea	450
10	CHAIRS	5 ea	50
1	3 PC. CHESTERFIELD		100
2	RUGS.		75
3	LAMPS	10 ea.	30
2	END TABLES	12 ea.	24
1	COCKTAIL TABLE		35
1	TELEPHONE TABLE		7
1	REFRIG. - FREEZER COMB.		245
1	GAS RANGE		350
	POTS, PANS, DISHES & TABLE SERVICE		110
1	ELECTRIC DISHWASHER		60
1	30 CUP COFFEE POT		15
1	LGE DINING TABLE (REDWOOD) 12 PLACES		75
1	SERVICE CABINET		25
1	DINING TABLE, 8 PLACES		60
8	" CHAIRS		25
1	CHINA CABINET		50
2	REFRIGERATORS (1@ 125, 1@ 170)		295
1	WHITE METAL CABINET		35
1	WRITING DESK		25
1	STEEL CABINET W/SAFE		55
1	FLOWER TABLE		10
1	MIRROR		35
2	T.V. (1-B&W @ 50, 1 COLOR @ 125)		175
1	COUCH & 2 CHAIRS		225
2	END TABLES		30
3	WOOD STOVE (2@ 40 + 1@ 30)		110
1	WASHING MACH., AUTO.		80
1	ELEC. DRYER		70
2	COUCHES @ 50 ea.		100
2	CHAIRS (STUFFED) @ 25 ea		50
2	END TABLES	@ 15 ea	30
1	COFFEE TABLE		15
2	LAMPS	@ 10 ea	20
1	T.V. (B&W)		35
1	TABLE SEATS 8		50
1	TABLE SEATS 10		50
16	DINING CHAIRS	@ 5 ea	80
1	BUFFET		40

B-4a (125)

© WILSON JONES COMPANY G7202 GREEN 7202 BUFF MADE IN U.S.A.

PARC. # 161-070-02 PAGE 2

APR 13 1973

1	MIRROR		20 -
1	REFRIGERATOR		100 -
1	GAS STOVE		150 -
	POTS, PANS, DISHES, TABLE SERVICE & COFFEE POT		70 -
1	WASHER & DRYER	(75 + 60)	135 -
6	SINGLE BEDS	@ 60 ea	360 -
6	CHESTS OF DRAWERS	@ 20 ea	120 -
6	CHAIRS	@ 5 ea	30 -
6	TWIN BEDS COMPLETE	@ 60 ea	360 -
6	CHESTS OF DRAWERS	@ 20 ea	120 -
6	CHAIRS	@ 5 ea	30 -
2	24 FT FREEZERS	@ 150 ea	300 -
1	16 FT FREEZER	@ 110	110 -
1	LAWN MOWER, GAS.		50 -
	TOTAL =		$ 6256 -

B-4a (126)

WILSON JONES COMPANY G7302 GREEN 7302 BUFF MADE IN U.S.A.

FILE NO Janaro, Richard M.

OWNER'S NAME People's Temple Christian Church ADDRESS P.O. Box 192 Edwood Valley

BUSINESS NAME

PARCEL 151-070-02

CODE AREA 154-048

COMMUNITY Edwood Valley

EQUIPMENT & FIXTURE DETAIL

DATA AS OF 3/1 1973

SHEET ____ OF ____ SHEETS

NO OF ITEMS	DESCRIPTION AND/OR MAKE OF EQUIPMENT	MODEL	SIZE OR CAPACITY	YR OF MANUF	DATE OF PURCHASE	PURCHASE PRICE	REPLACEMENT COST NEW	RATING % GOOD	RESIDUAL	%	ASSESSE VALUE
	Equip - Boarding Care Home			1972	6256-						
			1974					(4)			
					1972	6256		1.006	6294		
			ADD	74	1973	367		1.033	379		
			ADD	74	1974	360		.970	349		
						6983			~~7022~~ 7040		

1976

MC-1

Only conspicuous items need be set out se
Use separate sl

15130 3/7/78

Internal Revenue Service Center
Western Region

Department of the Treasury
SSN: 292-24-3431

Date: MAR 17 1978

Tax Year Ended: DEC 31 1975

Person to Contact:
Shirley Sherwood
Contact Telephone Number:
(209) 488-6240 (This is not a toll free number)
Office Hours:
7:30 a.m. to 4:00 p.m.
Organizational Code:
82190 :MT:DA

PATRICIA P. CARTWELL
ESQ P.O. BOX 15156
SAN FRANCISCO, CA. 94115

Thank you for the information you gave us concerning your Federal income tax liability for the above year. We have considered it carefully. The item checked below applies to your situation.

☑ We have not changed our previous determination because you have not established that you furnished more than half the total support of the dependents in question.

☒ We have not changed our previous determination for the reasons given on the back of this letter.

☐ We have adjusted your tax liability as shown in the enclosed revised report.

If you agree with our findings, please sign and return either the consent to findings on a copy of the examination report, or the agreement form if one is enclosed. If a waiver form is enclosed, we would appreciate your signing and returning it.

If you do not agree, you may do one of the following:

1. Request a meeting with an examiner at one of our local district offices. During this informal discussion, you may submit any additional information you would like considered. Please write or phone us and we will transfer your case to your district office. They will contact you to arrange for a convenient time and place.

2. Request a conference with a conferee at one of our district offices. The conferee will be someone who has not previously examined your return. Please write or phone us and we will transfer your case to the conference staff in your district office, and they will contact you. However, since the examination was conducted entirely by correspondence, we would appreciate your first discussing our findings with an examiner, as in item 1, above.

The instructions previously given you, concerning unagreed cases, explain your appeal rights.

B-4a (77)

Please let us hear from you within 10 days from the date of this letter. We have enclosed a self-addressed envelope for your convenience.

If you have any questions, please contact the person whose name and telephone number are shown above.

Thank you for your cooperation.

Sincerely yours,

Robert Skibicki

Chief, Service Center
Audit Division

Enclosures:
☐ Examination report
☐ Agreement form
☐ Waiver of Statutory Notification of Claim Disallowance
Envelope

THE PREVIOUS LETTERS, WE SENT YOU, HAS BEEN RETURNED TO US BY THE POST OFFICE.

ENCLOSED ARE ALL COPIES OF PREVIOUS LETTERS SENT TO YOU.

Letter 692 (SC) (7-77)

B-4a (128)

Internal Revenue Service Center
Western Region

I/L 11-9-77
Department of the Treasury

Date: MAR 7 1978

TAX YEAR ENDED: DEC 31 1975

Person to Contact:
Shirley Sherwood
Contact Telephone Number:
(209) 488-6240 *(This is not a toll free number)*
Office Hours:
7:30 a.m. to 4:00 p.m.
Organizational Code:
82190 MF W2S

94209-122-09702-6 292-24-3431 94027554
PATRICIA P CARTMELL

PO BOX 16
REDWOOD VALLEY, CA 95470 7512

Enclosed are two copies of our report giving a detailed computation of the amount of your tax. We are sending you this report because:

☐ We have no record of receiving a reply to our previous letter.

☐ You indicated you do not agree with the adjustments we are proposing.

☐ We have considered the information you gave us, but find that it does not justify a change in our proposed adjustment. Our reasons are given in the enclosed report.

☐ We have considered the information you gave us and adjusted your tax as shown in the enclosed report.

☑ supervisors report sent to you was returned to us by the Post office.

Please look the report over and let us know whether you agree with our findings. If you accept our findings, please sign one copy of the report and mail it to this office within 15 days from the date of this letter. If a refund is due, it will be sent to you 4 to 6 weeks after we receive your signed consent. If additional tax is due, you may send your payment in with the copy of the report. (See the enclosed instructions for payment details.)

If you do not accept our findings, you have 15 days from the date of this letter to do one of the following:

1. Mail us any additional evidence or information you would like us to consider.

2. Request a meeting with an examiner at one of our local District offices. During this informal discussion, you may submit any additional information you would like considered. Please write or phone us and we will transfer your case to your District office. They will contact you to arrange for a convenient time and place.

P.O. Box 11946, Fresno, CA 93776 (over) Letter 525 (SC) (7-77)

B:4a (129)

3. Request a conference with a conferee at one of our District offices. The conferee will be someone who has not previously examined your return. Please write or phone us and we will transfer your case to the conference staff in your District office, and they will contact you. However, since the examination was conducted entirely by correspondence, we would appreciate your first discussing our findings with an examiner.

The enclosed instructions fully explain your appeal rights.

If we don't hear from you within 30 days, we will have to process your case on the basis of the adjustments shown in the enclosed examination report. If you write us about your case, please refer to the symbols on the enclosed report. A self-addressed envelope is provided for your convenience.

If you have any questions and wish to call us, the person whose name and telephone number are shown in the heading of this letter will be able to help you. Since there will be a long distance charge to you if you are beyond the immediate dialing area of the service center, you may prefer to write us at the address on the enclosed envelope, or to call your local Internal Revenue Service office.

Thank you for your cooperation.

Sincerely yours,

Robert Skibicki

Chief, Service Center Audit Division

Enclosures:
Examination report (2)
Publication 5
Envelope
INCOME TAX RETURN (2)
Notice 394
pub 876

Letter 525 (SC) (7-77)

GPO 967-295

B-4 a (130)

Internal Revenue Service
Western Region

Department of the Treasury

Date: NOV 9 1977

Tax Year Ended: DEC 31, 1975

94209-122-09702-6 292-24-3431 94027554
PATRICIA P CARTMELL

PO BOX 16
REDWOOD VALLEY, CA 95470 7512

Person to Contact:
Shirley Sherwood
Contact Telephone Number:
(209) 488-6240 (This is not a toll free number)
Office Hours:
7:30 a.m. to 4:00 p.m.
Organizational Code:
82190 : MF

After reviewing your Federal income tax return for the above tax year, we are proposing a correction for the reason indicated on the back of this letter.

Each person required by law to file a return for a tax year must file only one return and report only his or her income, exemptions, deductions, and credits on it. A husband and wife may file a joint return instead of separate returns. If they do, they must file only one return and report all income, exemptions, deductions and credits of both on the joint return.

In making the proposed correction, we figured your tax as a married person filing separately. Our computation of the increase in tax is shown on the back of this letter.

If you agree with our findings, please sign and date the consent to assessment and collection on the back of this letter and return it to us. You may pay the increase in tax now, and limit any interest charges; otherwise, we will bill you. If you pay now, please send your check or money order, payable to the Internal Revenue Service, with your signed consent.

If you do not agree with our findings and have additional information you would like us to consider, please send it to us and attach this letter to help identify your account. Or, if you now wish to file a joint return, which may be to your advantage, you should complete the enclosed income tax return. Please be sure it is signed by both husband and wife, and attach this letter when you return it to us. The law requires that any tax due must be paid with an amended return. If there is a balance due on your amended joint return after you have subtracted the tax paid on your combined separate returns, please send us your payment. If there is an overpayment, a refund will be issued to you. Any Internal Revenue Service office will be glad to help you prepare the return.

Please let us hear from you within 15 days from the date of this letter (30 days if addressed to you outside the United States). An addressed envelope is enclosed for your convenience. The copy of this letter is for your records.

(over)

B-4a (131)

89-4286-2018

If you have any questions and wish to call us, the person whose name and telephone number are shown in the heading of this letter will be able to help you. Since there will be a long distance charge to you if you are beyond the immediate dialing area of the service center, you may prefer to write us at the address on the enclosed envelope or call any Internal Revenue Service office.

Thank you for your cooperation.

Sincerely yours,

Robert Skibicki

Chief, Service Center Audit Division

Enclosures:
☐ Form 1040
☐ Form 1040A
Envelope
Copy of this letter

Reason for Correction

☐ Since your spouse filed a separate return and was allowed his or her personal exemption, you may not claim an exemption for your spouse.

☐ Since your spouse itemized deductions on his or her return, you may not claim the standard deduction or use the Tax Table in figuring your tax. We have determined your tax using the Tax Rate Schedule without the standard deduction.

☒ Since your spouse took the percentage standard deduction on his or her return, you may not take the low-income allowance in figuring your tax.

☐ The amount you claimed as a standard deduction exceeds the maximum allowed by law for a married person filing a separate return.

☐

Corrected Tax Computation

Total Tax After Correction 64.00 - P.F.C (30.00) . . . . . $ 34.00
Total Tax on Return or as Previously Adjusted 0
Increase in Tax Excluding Interest . . . . . $ 34.00

Consent To Assessment and Collection

I do not wish to exercise my appeal rights with the Internal Revenue Service or to contest in the United States Tax Court the findings in this letter. Therefore, I give my consent to the immediate assessment and collection of the increase in tax shown in this letter, plus any interest provided by law.

Your Signature _____ Date _____

Form RSC-545 (Rev. 5-76)

B-4a (132)

STATE OF CALIFORNIA
DEPARTMENT OF INDUSTRIAL RELATIONS
DIVISION OF INDUSTRIAL ACCIDENTS

WORKMEN'S COMPENSATION APPEALS BOARD

WANDA S. SWINNEY,

Applicant

vs.

MRS. DENSON'S COOKIE COMPANY, INC., and ZENITH NATIONAL INSURANCE COMPANY,

Defendant

Case No. 76 SRO 18864

Order of Dismissal

Applicant is out of the country until some unknown time. It is not felt that defendants should have to maintain a reserve under these circumstances.

It is noted that applicant has over three years to petition to reopen the case.

IT IS ORDERED that the above-entitled Case be, and the same hereby is, dismissed without prejudice.

James D. Hendy

JAMES D. HENDY
Referee, WORKMEN'S COMPENSATION APPEALS BOARD

Executed on 3/16/78 (Date)

Served on said date by mail on persons shown on the official address record.

BY: J. Hogan

DIA WCAB FORM 51 (REV. 8-71)

B-4a (133)

Social Security
Notice of Disapproved Claim

From: Bureau of Retirement and Survivors Insurance
Mid-America Program Service Center, Kansas City, Missouri 64106

Date:
October 28, 1977

Lillian Alexander on acct of
Myrtle Simms (DECD.)
1029 Geary - Apt 3B
San Francisco, California 94109

Your Claim Number:
489-14-2326-G1

This notice refers to your claim for benefits under the Social Security Act.

We are unable to pay the Lump-Sum Death benefit to you because you have failed to submit a properly completed application form. You have not answered all pertinent questions on the application. Therefore, a proper determination cannot be made and your claim must be disallowed.

If you believe that this determination is not correct, you may request that the case be re-examined. If you want this reconsideration, you must request it not later than 60 days from the date you receive this notice. You may make your request through any social security office. If you have additional evidence, submit it with your request. Please read the enclosed leaflet for a full explanation of your right to question the determination made on your claim.

If you have questions about your claim, you may get in touch with any social security office. Most questions can be handled by telephone or mail. If you visit an office, however, please take this notice with you.

Enclosure:
W (SSA) 76—10058

...t of Health, Education, and Welfare
...ty Administration

SSA-L229 (3-76)

B-4a (133)

DEPARTMENT OF
HEALTH, EDUCATION, AND WELFARE
SOCIAL SECURITY ADMINISTRATION
BUREAU OF HEARINGS AND APPEALS
550 Kearney St. Suite 320
San Francisco, Calif 94108

Name and Address of Claimant:

Mrs. Pearlie Morris
c/o Ms. Oreen Armstrong
1240 Fillmore St. , Apt. 1110
San Francisco, CA. 94115

NOTICE OF DISMISSAL

PLEASE READ CAREFULLY

If you disagree, in whole or in part, with the enclosed order of dismissal, you may request the Appeals Council to review it. However, your request for review must be filed within 60 days following the date of receipt of this notice.* You, or your representative, may file the request for review at your local social security office, or it may be filed with the hearing office or the Appeals Council.

This notice and enclosed copy of
order of dismissal mailed

November 23, 1977

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* It will be presumed that this notice is received within 5 days from the above date, unless a reasonable showing is made otherwise.

CC:

Name and Address of Representative:

Mr. Robert V. Tobin
Welfare Rights
942 Market St., Rm. 701
San Francisco, Ca. 94102

CLAIMANT

B-4a (134)

DEPARTMENT OF
HEALTH, EDUCATION, AND WELFARE
SOCIAL SECURITY ADMINISTRATION
BUREAU OF HEARINGS AND APPEALS

ORDER

OF DISMISSAL

In the case of	Claim for
Pearlie Morris (Claimant)	Retirement Insurance Benefits Wife's Insurance Benefits
Pearlie and Johnny Morris (Wage Earner) (Leave blank if same as above)	P. Morris-426-52-4710 J. Morris-428-05-7925 (Social Security Number)

The claimant filed for the above benefits alleging that she was born January 29, 1911.

The Social Security Administration initially determined that she was born in 1912 but subsequently established January 29, 1911 as correct. She presently appears to allege that she was born in 1910 on the basis of a Federal Census record.

A hearing was scheduled for November 22, 1977 in San Francisco with appropriate notice sent to the claimant and her representative, Mr. Robert V. Tobin, Welfare Rights Organization, San Francisco, CA. Notice was received from one, Oreen Armstrong, to the effect that Mrs. Morris was "out of town, account ill" and that Ms. Armstrong had a power of attorney "in my stead". Neither the claimant, Ms. Armstrong nor the representative appeared at the time and place of hearing.

The undersigned has reviewed all the relevant available material and finds no satisfactory authority therein for recognizing Ms. Armstrong as a "proper party" having a right to a hearing either as the moving party for the claimant or in her own right. It also appears doubtful to the undersigned that Mrs. Morris has any serious intention of pursuing this matter actively. As indicated above, the Social Security Administration established 1911 as the claimant's year of birth, which is consistent with the initial allegations in this case, and Mrs. Morris is evidently receiving benefits under Title II of the Social Security Act.

In any case, in the absence of a better showing of Ms. Armstrong's standing and Mrs. Morris's bona fide intention

B-4a (135)
CLAIMANT

to have a hearing in this case, the request for hearing is dismissed (20 CFR 404.936 and 404.937(b)).

Harry S. Mandel

HARRY S. MANDEL
Administrative Law Judge
550 Kearny St., Ste. 320
San Francisco, CA. 94108

DATE: November 23, 1977

B-4a (136)

Pearlie Morris — 426-52-4710
(Claimant / Applicant) (Social Security Number)

Johnny Morris - A/N 428-05-7925
(Wage Earner) (Leave blank in Title XVI Cases or if name is same as above)

EXHIBIT NO.	DESCRIPTION	NO. OF PAGES
1	Application for Retirement Insurance Benefits, filed by claimant on 11/2/72	4
2	Application for Wife's Insurance Benefits, filed by Johnny Morris on 11/14/73	4
3	Application for Retirement Insurance Benefits, filed by claimant on 9/5/75	4
4	Application for Disability Insurance Benefits, filed by claimant on 9/5/75	4
5	Request for Reconsideration, dated 12/16/76	2
6	Social Security Notice of Reconsideration, dated 3/30/77	3
7	Application for Social Security Account Number, dated 2/5/47 and Request for Change 12/4/68	1
8	Earnings Record, 9/16/75	1
9	Request for School Record for Birth Certificate, 11/6/72	1
10	Letter from Bureau of the Census, dated 1/25/77 re: 1910	1
11	Census Record for 1920	2
12	Census Record for 1930	2
13	Copy of Policy issued on 7/6/67 with The National Life and Accident Insurance Company	2
14	Copy of California Driver License, issued 12/22/71	1
15	Copy of Affidavit of Birth, 5/27/72	1
16	Report of Contact re: 1920 Census, dated 12/5/72	1
17	Report of Contact, dated 11/11/77	1
18	Returned Form HA-504, from Mrs. Armstrong, received 11/10/77	1

DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE
SOCIAL SECURITY ADMINISTRATION
303 GOLDEN GATE AVENUE
SAN FRANCISCO, CALIFORNIA 94102
Tel: 556-3138

OP 3

REFER TO:
Walker, Mary
566-52-7362

November 8, 1977

Mary N. Walker
1029 Geary St. #52
San Francisco, CA 94109

Dear Ms. Walker,

We have not received a reply to our request for refund of your supplemental security income overpayment of $172.60.

To refund the overpayment, make your check or money order payable to the "Social Security Administration, Claim Number 566-52-7362 AI" and mail it in the enclosed envelope.

Remember, if you cannot refund the full amount, please get in touch with us about making monthly installments.

If we do not hear from you within 30 days, we may get in touch with you.

Sincerely,

Sarah Keegan (hr)

Sarah Keegan
Claims Representative

B-4a (138)

Law Office Report #25 29 March 78

1-- okay.

2--There are no changes from last year. No assets purchased this year and the annual inventories are about the same --perhaps down about $1000 since we are no longer stocking up far in advance, where it is for sale...

3--BE SURE YOU XEROX ALL RETURNS BEFOREMAILING THEM OUT..WE DO NOT HAVE ENOUGH FORMS TO MAKE CARBONS, AND ALL WE CAN DO IS MAIL THEM OUT AS IS.. AND TRUST YOU TO SEND US A PHOTOCOPY..

Yes, will send back originals.. but returns can be filed with photocopies of the W-2; do not hold up filing the returns.. Photocopy them and get them in the mail, please. If you have not, we will file some amended returns..get them mailed!

4--Thank you; we are filing for an extension..

5--Since Patty did not know her social security number, Walter's return had her name but no soc sec # on it.. IRS "ASSUMED" that his daughter was his wife, and disallowed his exemption for his wife.. saying she filed separately. That is the reason for this item.

Section II--People

1--He never gave them a bill or a decision; they tried to sign it over to him--he never signed it nor called them back. He has run up quite a bill.. Contract was first in Kutulas name then transferred to Richard Janaro.. it was originally in writing, but Harold never saw it.. it should be in law office files.. HE STILL LINKS TO P.T., though was not the property of P. T., was for Danny's trucking business.

BUFORD: I RECOMMEND DO NOT PAY THE INSURANCE.

BUFORD..MENTION MADE OF AN "AGREEMENT & ASSIGNMENT OF INTEREST" SIGNED BY CLAIRE & RICHARD.. PUT IN IN ERROR.. CHECK THE HEALING AFFIDAVITS FOR THIS...

2--ADVISE CHAIKIN ON THIS--legal for him and Harriet.

3--Sounds like good advice; ask Gene and Harriett..

4--AGREED. THIS SHOULD BE DONE. IS TAX DEDUCTIBLE.. Do not know if he wants it for 12/31 or for 1/1/78...

5--Gene Chaikin

6--see note on healings...above)

B 4a (140)

Law Office Report #25 March 29, 1978 page 1 from June

To Carolyn Taylor

SECTION I - TAXES

1. Rest Homes - coming with this report in 2 duffel bags are the resxt of all of the records for Fireside, WhisperingPines, some of Bogues, and Janaro 1977 and 1978 xeroxes.

2. Attached is copy of Form 571 and 571-F re Janaro and a copy of the 1976 one filed by Tish for example. This is the form you said has to be filed by April 15. Will wait for directions to fill out, but Bonnie says she already knows how to do it.

3. In report #15 I sent you Xeroxes of W-2's, before I later sent original W-2's with John. Would you MAIL those xeroxs back, now that you've received the originals, so we know what has been sent you for each person. Some people had several W-2's form several employers during the year 1977, and if you send us the xeroxes, we'llkow if we've sent you all the W-2s per persm required.

4. Leon Perry - Attached is material regarding sale of his truck andhis license. Betty says for you to ask Jack Beam, also I remember Lee was in on this til he went over. First the truck was sold, then the license was sold. The license went for $900.
After the truck was sold, several bills camén on it, which were cleared to pay, and which I guess can be itemized by Leon on taxes...
Because of shortness in time, I am sendin~ entire file over to you for Evelyn's mother and others to do with what you like.

5. Patricia Cartmell - received an audit letter from IRS, attached with this report.

SECTION II - PEOPLES

1. Will someone please heck with Harold and Richard and find out specifically what is the status of the 4 fuel storage tanks in Willits. I have in file an agreement and assignment of interest signed by Richard and Claire granting interest to Bob Peters, but Claire and Bonnie tell me this never happened. Now the insurance policy is due again, to pay the annual premium, by April 17. Bonnie has not yet told me how much the premium is this year; it was $240 in '76.
Any contact with Bob Peters has been nebulous -- last I heard he was saying something about deterioration of the fuel and th at were
w we were supposed to add chemicals to the fuel to keep it up to par.
Anyway, this is one of those dangling itemsleft behind, and we need specific written instuctions . Please consult with Harold, Richard and mail back an answer.

(When you get the duffel bags + find the healingaffidavits — check carefully for an Agreement + Assignment of Interest signed by Claire + Richard - put in there in error.)

B-4a(14))

2. Wanda Swinney's workmen's compensation appeal case was dismissed because she is out of country; can re-open within 3 years. See attached Order of Dismissal.

3. Pearlie Morris - Maria K sent this over to James, who came to me about it - apparently Oreen Armstrong represented herself as authorized representative for Pearlie regarding retirement insurance benefits; Social Security did not accept Oreen as an authorized representative, and no one appeared at any haring. I would suggest after talking with Randolph that you have Pearlie write a letter to SSA, perhaps someone there could type it for her, saying she did not want Oreen to represent her but does appoint someone else, perhaps Barbara Hoyer, or Jim Randolph, or Lorie Efrien, someone familiar with this material, and repetitin for the benefits. The form says she has 60 days to appeal, but I would try it anyway, and say in the letter that she does intend to pursue getting the benefits.

4. We need a written statement from Chakin where he donates the printing equipment of Truth Enterprises to Peoples Temple, effective January 1, 1978. to comply with our insurance policy of P.T. which now covers the equipment.

5. Please have Chaikin re-sign the attached Substitution of Party in the guardianship of Chris Buckley; he did it once before but I sent it to the wrong court!

6. Dick Tropp asked for copies of healing affidavits to be sent overseas. I had Tom Adams xeroxe these for me today, just found out when I came home that they got packed in one of the duffel bags going out with the tax stuff. So look for the bulk of thos healing affidavits somewhere in tonight's duffel bags - there are a few that I xeroxed myself and are in a anveloped with this law office report, but the majority got mistakenly put in the bag.

B-4a (142)

STATE OF CALIFORNIA
DEPARTMENT OF INDUSTRIAL RELATIONS
DIVISION OF INDUSTRIAL ACCIDENTS

WORKMEN'S COMPENSATION APPEALS BOARD

WANDA S. SWINNEY,

Applicant

vs.

MRS. DENSON'S COOKIE COMPANY, INC., and ZENITH NATIONAL INSURANCE COMPANY,

Defendant

Case No. 76 SRO 18864

Order of Dismissal

Applicant is out of the country until some unknown time. It is not felt that defendants should have to maintain a reserve under these circumstances.

It is noted that applicant has over three years to petition to reopen the case.

IT IS ORDERED that the above-entitled Case be, and the same hereby is, dismissed without prejudice.

James D. Hendy

JAMES D. HENDY
Referee, WORKMEN'S COMPENSATION APPEALS BOARD

Executed on 3/16/78 (Date).

Served on said date by mail on persons shown on the official address record.

BY: J. Hogan

DIA WCAB FORM 51 (REV. 8-71)

B-4a (143)

DEPARTMENT OF
HEALTH, EDUCATION, AND WELFARE
SOCIAL SECURITY ADMINISTRATION
BUREAU OF HEARINGS AND APPEALS
550 Kearney St. Suite 320
San Francisco, Calif 94108

Name and Address of Claimant:

Mrs. Pearlie Morris
c/o Ms. Oreen Armstrong
1240 Fillmore St. , Apt. 1110
San Francisco, CA. 94115

NOTICE OF DISMISSAL

PLEASE READ CAREFULLY

If you disagree, in whole or in part, with the enclosed order of dismissal, you may request the Appeals Council to review it. However, your request for review must be filed within 60 days following the date of receipt of this notice.* You, or your representative, may file the request for review at your local social security office, or it may be filed with the hearing office or the Appeals Council.

This notice and enclosed copy of
order of dismissal mailed

November 23, 1977

* It will be presumed that this notice is received within 5 days from the above date, unless a reasonable showing is made otherwise.

CC:

Name and Address of Representative:

Mr. Robert V. Tobin
Welfare Rights
942 Market St., Rm. 701
San Francisco, Ca. 94102

CLAIMANT

B-4a (144)

DEPARTMENT OF
HEALTH, EDUCATION, AND WELFARE
SOCIAL SECURITY ADMINISTRATION
BUREAU OF HEARINGS AND APPEALS

ORDER

OF DISMISSAL

In the case of	Claim for
Pearlie Morris (Claimant)	Retirement Insurance Benefits Wife's Insurance Benefits
Pearlie and Johnny Morris (Wage Earner) (Leave blank if same as above)	P. Morris-426-52-4710 J. Morris-428-05-7925 (Social Security Number)

The claimant filed for the above benefits alleging that she was born January 29, 1911.

The Social Security Administration initially determined that she was born in 1912 but subsequently established January 29, 1911 as correct. She presently appears to allege that she was born in 1910 on the basis of a Federal Census record.

A hearing was scheduled for November 22, 1977 in San Francisco with appropriate notice sent to the claimant and her representative, Mr. Robert V. Tobin, Welfare Rights Organization, San Francisco, CA. Notice was received from one, Oreen Armstrong, to the effect that Mrs. Morris was "out of town, account ill" and that Ms. Armstrong had a power of attorney "in my stead". Neither the claimant, Ms. Armstrong nor the representative appeared at the time and place of hearing.

The undersigned has reviewed all the relevant available material and finds no satisfactory authority therein for recognizing Ms. Armstrong as a "proper party" having a right to a hearing either as the moving party for the claimant or in her own right. It also appears doubtful to the undersigned that Mrs. Morris has any serious intention of pursuing this matter actively. As indicated above, the Social Security Administration established 1911 as the claimant's year of birth, which is consistent with the initial allegations in this case, and Mrs. Morris is evidently receiving benefits under Title II of the Social Security Act.

In any case, in the absence of a better showing of Ms. Armstrong's standing and Mrs. Morris's bona fide intention

to have a hearing in this case, the request for hearing is dismissed (20 CFR 404.936 and 404.937(b)).

Harry S. Mandel

HARRY S. MANDEL
Administrative Law Judge
550 Kearny St., Ste. 320
San Francisco, CA. 94108

DATE: November 23, 1977

A-518
71

B-4a (146)

Pearlie Morris — 426-52-4710
(Claimant/Applicant) (Social Security Number)

Johnny Morris - A/N 428-05-7925
(Wage Earner) (Leave blank in Title XVI Cases or if name is same as above)

EXHIBIT NO.	DESCRIPTION	NO. OF PAGES
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3	Application for Retirement Insurance Benefits, filed by claimant on 9/5/75	4
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8	Earnings Record, 9/16/75	1
9	Request for School Record for Birth Certificate, 11/6/72	1
10	Letter from Bureau of the Census, dated 1/25/77 re: 1910	1
11	Census Record for 1920	2
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18	Returned Form HA-504, from Mrs. Armstrong, received 11/10/77	1

DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE
SOCIAL SECURITY ADMINISTRATION
303 GOLDEN GATE AVENUE
SAN FRANCISCO, CALIFORNIA 94102
Tel: 556-3138

OP 3

REFER TO:
Walker, Mary
566-52-7362

November 8, 1977

Mary N. Walker
1029 Geary St. #52
San Francisco, CA 94109

Dear Ms. Walker,

We have not received a reply to our request for refund of your supplemental security income overpayment of $172.60.

To refund the overpayment, make your check or money order payable to the "Social Security Administration, Claim Number 566-52-7362 AI" and mail it in the enclosed envelope.

Remember, if you cannot refund the full amount, please get in touch with us about making monthly installments.

If we do not hear from you within 30 days, we may get in touch with you.

Sincerely,

Sarah Keegan (hs)

Sarah Keegan
Claims Representative

B-4a (148)

Social Security
Notice of Disapproved Claim

From: Bureau of Retirement and Survivors Insurance
Mid-America Program Service Center, Kansas City, Missouri 64106

Date:
October 28, 1977

Lillian Alexander on acct of
Myrtle Simms (DECD.)
1029 Geary - Apt 3B
San Francisco, California 94109

Your Claim Number:
489-14-2326-G1

This notice refers to your claim for benefits under the Social Security Act.

We are unable to pay the Lump-Sum Death benefit to you because you have failed to submit a properly completed application form. You have not answered all pertinent questions on the application. Therefore, a proper determination cannot be made and your claim must be disallowed.

If you believe that this determination is not correct, you may request that the case be re-examined. If you want this reconsideration, you must request it not later than 60 days from the date you receive this notice. You may make your request through any social security office. If you have additional evidence, submit it with your request. Please read the enclosed leaflet for a full explanation of your right to question the determination made on your claim.

If you have questions about your claim, you may get in touch with any social security office. Most questions can be handled by telephone or mail. If you visit an office, however, please take this notice with you.

nclosure:
W (SSA) 76-10058

B-4a (149)

nt of Health, Education, and Welfare
ty Administration

SSA-1229 (3-76)

B-4-B

OLD LAW Office

Report

(26 - 29)

(ALL ANSWERED)

LAW OFFICE REPORT #26 April 20, 1978 page 1 from June

RE: TAXES

Attached with this report are xeroxes of all of the tax returns which have been mailed in after your rough drafts were received in the mail last week.

Some of the people on Evelyn's mother's listwhich had been chosen to itemize 50% had already done their own, including me, because it was my understanding until I received the packet in the mail that communals were to do their own, and do it on the short form. Well, we caught what we could, and have some questions about others:

1. We noticed you itemized the maximum 50%/donation on several, but on their matching State returns there was no itemization. I think there were only about 4or 5 State returns thathad itemized church donations, and then it wasnt the maximum20% for the State limit. You did itemize 20% on Mike Klingman's, but we have to redo it because you've shown him as head of household while we believe Ellen had April in 1977 with her and was collecting afdc for her. And this year the State Franchise Tax Board sent Ellen a questionnaire to fill out explaining why she claimed head of household in 1976.

2. Some of the problems I had Bonnie look at the Saturday before the 17th, and she noticed that the sales tax deduction on the State and IRS returns did not match any figures in the tables provided in the directions in the tax books. The rule is that if you use the standards figures in the tax instruction tables, then you dont have to worry about providing receipts. However, Bonnie says she cannot figure out where the sales tax deduction figures came from; cannot find them in the tax pamphlets nor in the Master Tax Guide.

   a. We had to redo Jerry Wilson because you had him head of household and claiming his 3 kids; those kids havent been with him for over a year and the welfare and d.a. chased him for awhile before we took over in Sept. 1977 when he lived apostolically, and we started paying regular child support payments for him.

   b. Claire filed an extension of time forone month on the County ~~property tax~~ business property statement as the sample that we have from last year which Evelyn's mother filed showed cars and items on the depreciation schedule which neither Claire nor Bonnie could traae down as existing ever at the ranch. Bonnie will ~~write~~ figure out what as best she can a form and send it down for your review and return. We have 1 month extension applied for; Bonnie called the County Tax Office and confirmed that they do grant such extensions before Claire went ahead and mailed it in.

B-4611

3. The tax package on Truth Enterprises was sent over this week with Georgia; I understand tonight that the brief case is found and as this envelope should be in it; Betty prepared it with blank tax forms and xeroxes of recap sheets of expenditures andincome, etc. If anything further is needed let me know.

4. Franchise Tax Board Notice of Revocation and Forfeiture of Privileges sent to P.T. last week: Martha has probably also already written this one up, so this may be redundant. The Notice was sent supposedly because we had never filed the Forms 199B for the years 1974, 1975 and 1976, information returns. Ed left instructions that these were to be done when he went overseas, but no one here knew how to do it because we didnt know whatpercentages to put in regarding donations, properties, etc. We had taken the forms to Buddy, and he was going to file them, and he was aware of the deadline. But he didnt mention them again, and we failed to pick up on them also, and so the time passed and hedid not file them When we took the Revocation and Forfeiture notice into him, he fell back on the excuse that we had never given him figures to fill in the forms. Well, he should have had it calendared, but of course that does not excuse us from the responsibility of reminding him and being on top of the situation enough to fill out the forms before the deadline. The night we took the Notice in, we filled out the information returns in his office, comparing the previous years before 1974 to arrive at some percentages. Attached are copies ofthe informational returns. Buddy mailed them in with the attached letter, assuming all would work out. But we wanted to be sure and had Tom Adams take the forms personally to Sacramento, including a letter reserving the corporate name of Peoples Temple (which Dr. South had recommended was absolutelynecessary, whereas Buddy had not even mentioned it). Sacramento would not accept the reserve letter, and didnt give Tom any kind of receipt [redacted]. Later we had him take in duplicates to the San Francisco office of the Franchise Tax Board, and after several days of checking with them, during which time the Sacramento office informed us that we had submitted the forms after the regular computer time so that we would not be registered in the records as being back in action tilnext month. We finally hassled this one out with the SF office, who called the Sacto office and after much checking backand forth, we got a letter officialy lifting the forfeiture and revocation of privileges, and a certification from the Secretary of State reinstating our name. My impression from all of this is that Buddy is lackadasical, and talks big but doesnt produce.

B-46(2)

5. Peoples Temple audit letters from IRS: The first letter came and we took it to Buddy. His recommendationthen was not to comply, that the ~~letterxxaskedxi~~ questions asked were groundless, that he suspected they were questions based on suspicion of unrelated business income but that the only quetions IRS could ask at the district level could only deal with whether we were functioning as a church, and thus the questions re profit and income and financial statements didnt have to beanaswered. It was our impression that after the first delay letter he was to write, asking for an extension of time, which he did; that the next letter would be a general protest based on the grounds that the questions in the letter didnt have any right being asked. However, he said today that after he had talked with his IRS contact, the district office can ask such questions with the intent of determining whether we are operating as a church, that it is not necessarily a question of unrelated business income, and that the best thing to do would be to reply to the letter and not protest it. He went ahead and wrote this letter, and did not confer with us about it nor did he show it to us before it went out in the mail. He gave a copy to Clancy after it had been already been mailed. When we questioned this today, he explained that he had been mistaken before but after conferring with his IRS Friend, he concluded that the bst thing would be not to provoke the national regional director by not complying with the district director, and rather comply with the district director and possibly head off an audit by the regional director. However, this is in direct opposition to Dr. South's recommendations, who has always recommended that we not comply. He also said that he wants affidavits of substantiating material, such as Martha's conversation with Irvin, etc. so that he can back up any claims against the IRS of outside harassment with evidence. This was one of this "talking big" periods; he tends to talk alot about it but do the reverse. He is also disturbingly absentminded about our case as he never remembers specifics on things like Truth Enterprises, Valley Enterprises; we always have to go through background explanations about the printing, etc. as if he never heard it before.

After he replied to the first audit letter on April 10, sending it to the DistrictDirector office because the first letter had never been marked with identifying symbols or name of writer; he got another audit letter (we got it, addressed to us, despite the fact that he's written to the IRS several months ago enclosing a power of attorney and asking that mail be directed to him). The second audit letter is identical to the first, except the first cites grounds as IRS Code Section 7605(c), a copy of which we sent to you already; the second letter does not mention this Code. Buddy now plans to call the writer of the second leter, explain that he did send the first letter, to make it clear that we did respond, as he things they are trying to set a pattern of nonresponse, at which time the ~~xhxxx~~ wholematter would go to the national regional level and an automatic audit.

B-4 6(3)

6. Following is a transcript of conversation with Dr. South on 4/3 and Martha re unrelated business income; this may be old news but I have never written it up before, and Martha may have already sent a summary toyou: We asked, if we had gone ahead and filed unrelated business income returns on the 3 operations Ed was concerned about, would they audit us. He replied "sure, we don't know what the source of the letter (the original IRS audit letter) is now. I dont think that if you would have filed unrelated business income, that it would have changed things. It's either a normal audit of a charitable organization to verify that they are a charitable organization that doesn't have unrelated business taxable income, or it's for some other purpose." ~~Yexasked,xifxihaexxasxaxdetermi~~ "If there was a determination that you owed some amount of tax, they ould levy on your assets, but you would have an opportunity to pay. Only levy the amount that they determined that we owed. They can record a lien if you fail to pay, and by recording the lien, would preclude you from selling property. On all property until you cleared the tax bill.

Re the Hargis case, tax exemption revoked retroactively: "I don't think it has any bearing on us at this point; you're jumping the gun. First they have to make the determination that you're not a tax exempt organization. Then after that we go through the courts. Once they determine that you're not a church, then your income is subject to tax, retroactive. They can only go back 3 years.

7. See Law Office Report #22, page 4, item 9: re church exemption 1978, 1859 Geary property, S.F. In that item I explained that I sent over a request for instructions in January, and attached a copy of the request. I am attaching a copy of that request again. The reason for this is that I have discovered that I made a mistake and I dont know that it's a retrivable one at this point---I said in the request that last year Chaikin filled in the tax form saying that a caretaker and a secretary stayed in 2 small rooms when working overnight. The directions came back, fill it out same as last year, and mail it in. I took it in personally and got a lot of flak from the tax assessor's clerk, who was worried about the statement re someone living in the building. Later Martha and I were at Buddy's office, and he had our tax exemption file on P.T.; looking through it I found the 1977 Property Tax Exemption application which had been ~~xumitted~~ submitted last year by Chaikin; it said NO ONE lived in the building. The form that I quoted from who I sent over the request for instructions was the <u>1976 application</u>, not the 1977. So, although the application was taken in personally and then mailed certified return receipt requested, we dont know if we will pass the test, because I filled it out wrong on the back. Have heard nothing further since it was mailed in. Better check with Chaikin on this one.

B 4b(4)

8. Another tax problem: For the past 2 years or more, certain people were on attendant care for disabled seniors, including Tenna Turner, Juanita Bogue, Judy Merriam, Andy Silver. Tish and Ed conferred onthe problem of quarterly tax returns for these people, which is required by the State tax; however, no one ever reached a final decision other than not to do anything. Kris K. wrote it up several times, sent it over, never got an answer. Now I have Judy Merriam's records given to me by her; Andy was running around trying to find out from Kris and Jinny Cheek how to file his taxes as attendant care til I stopped him and said wait. Kris has said that it is a loophole situation, where if you dont report, they dont know about you. However, looking at Judy's papers, I wonder. See attached copies. One of the rationales for stalling was that gradually all of the attendants left. But we do have Andy, and we do have Judy, who still takes care of Jewel and Viola. How do we resolve this problem?

9. Attached is copy of Bonnie's write-up re problems she had with RWV people taxes, and re the property business tax exemption application form. The original is in the envelope with the tax returns.

I AM SENDING OVER A COPY OF THIS REPORT FOR TISH, A COPY FOR JULIA, A COPY FOR MILDRED = 3.

STATE OF CALIFORNIA

FRANCHISE TAX BOARD
SACRAMENTO, CALIFORNIA 95857

April 13, 1978

Peoples Temple of the Disciples of Christ
P.O. Box 15384
San Francisco, CA 94115

Subject : CERTIFICATE OF RELIEF FROM SUSPENSION OR FORFEITURE

Corporate Name : PEOPLES TEMPLE OF THE DISCIPLES OF CHRIST
Corporate Number: 5005440 PT20T

This corporation has been relieved of suspension or forfeiture and is now in good standing with the Franchise Tax Board.

Collection Section
Telephone
(415) 557-0796

FTB 2557 (3-76)

B-46(6)

SEC/STATE FORM CI-4 (REV. 1-77)
DUP ⓘ OSP

RECEIPT

Issuing Certificate of Reservation
For Corporate Name _____ $4.00

Special Handling:

Jean F. Brown
P.O. Box 15023
San Francisco, California 94115

No. 77704

State of California No. 77704

Office of the
Secretary of State

I, MARCH FONG EU, Secretary of State of the State of California, do hereby certify that the name:

PEOPLES TEMPLE OF THE DISCIPLES OF CHRIST

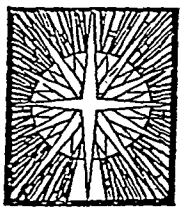
is not one which is likely to mislead the public and is not the same as, and does not resemble, so closely as to tend to deceive the name of a corporation formed under the laws of this State, or the name of a corporation not incorporated under the laws of this State which is authorized to transact intrastate business in this State, or a name which is under reservation, as provided in Section 201 of the Corporations Code of this State, and that this name is hereby reserved for a period of sixty days commencing on the date hereof for the use of the applicant for this certificate.

Issued April 10, 1978 rb

March Fong Eu

Secretary of State

B-Fb(7)



PEOPLES TEMPLE

OF THE
DISCIPLES OF CHRIST

Jim Jones,
Pastor

April 6, 1978

"For I was an hungered
and ye gave me meat;
I was thirsty
and ye gave me drink;
I was a stranger
and ye took me in;
Naked, and ye clothed me;
I was sick and ye visited me;
I was in prison,
and ye came unto me.

"Then shall the righteous
Answer him, saying,

When saw we thee an hungered
And fed thee?
Or thirsty,
And gave thee drink?
When saw we thee a stranger
And took thee in?
Or naked, and clothed thee
Or when saw we thee sick?
Or in prison,
And came unto thee?

"Verily I say unto you,
Inasmuch as ye have done it
Unto one of the least of these...
...Ye have done it unto me"

Matthew 25:35-40

Office of the Secretary of State
Corporate Division, Exempt Division
Sacramento
California

Re: Peoples Temple of the Disciples of Christ

Dear Sirs:

This office has received from the Franchise Tax Board Notice of Suspension or Forfeiture, and our attorneys are presently corresponding with the Franchise Tax Board about the Notice.

On behalf of Peoples Temple, I am hereby requesting that you reserve the name of Peoples Temple of the Disciples of Christ, a California corporation, until said corporation is determined to be revived in good standing.

Sincerely,

Jean F. Brown

Jean F. Brown
Assistant Secretary
Board of Directors
Peoples Temple of the Disciples of Christ

B-4619

HAND DELIVERED

LAW OFFICES OF
MARSHALL R. BENTZMAN
1256 MARKET STREET
SAN FRANCISCO, CA 94102

(415) 864-3131

April 7, 1978

State of California
Franchise Tax Board
Sacramento, California 95857

Attention: Ms. Jackie Nance, Office Supervisor
Exempt Unit

Re: Peoples Temple of the Disciples of Christ (PT)
Corporate Number : 5005440
Parent Number : 0256780

Dear Ms. Nance:

Enclosed for your records and pursuant to our telephone conversation today are:

1). Application for Relief From Suspension.
2). PT check number 989, dated April 5, 1978, in the amount of $10.00 as payment of revivor fee..
3). Forms 199B for calendar year 1974, 1975, and 1976.

As you know, the Forms 199B for 1974, 1975, and 1976 were filed on March 31, 1978, but had not been cleared by your computer records.

This letter also confirms our discussion of a January 23, 1978 letter from your office (symbols -- 344;GR/RPT: me) which relieved Peoples Temple of filing this Form 199B for calendar years after 1976. Therefore, no Form 199B must be filed for 1977 and thereafter due to our being included in our/organization's parent filing of their group returns.

Thank you for your cooperation in this matter.

Yours truly,

Marshall R. Bentzman

Marshall R. Bentzman

enclosures
cc: Peoples Temple

MRB/jfb.

B-4 b(9)

HAND DELIVERED

RECEIVED
APR 7 1978
FRANCHISE TAX BOARD
SAN FRANCISCO, CALIF.

PEOPLES TEMPLE
OF THE DISCIPLES OF CHRIST
P.O. BOX 15384
SAN FRANCISCO, CALIF. 94115

Bank of Montreal
(California)
SAN FRANCISCO, CALIF. 94104

98:

4/5 1978

11-
12:1

PAY No More than ten and no/100 Nonrefun DOLLARS $ 10.00

TO THE ORDER OF Franchise Tax Board
345 Larkin
San Francisco CA

Carol A. Stakes
Jean F. Brown

⑈000989⑈ ⑆121⑊0003⑆ 00 10330 6⑈

PEOPLES TEMPLE
OF THE DISCIPLES OF CHRIST

DETACH AND RETAIN THIS STATEMENT
THE ATTACHED CHECK IS IN PAYMENT OF ITEMS DESCRIBED BELOW
IF NOT CORRECT PLEASE NOTIFY US PROMPTLY NO RECEIPT DESIRED

DELUXE - FORM WVC-3 V-2

DATE	DESCRIPTION	AMOUNT
4/7/78	Franchise Tax Board Reviver Fee	$10.00

B-46 (10)

FORM 199B

CALIFORNIA

EXEMPT ORGANIZATION ANNUAL INFORMATION STATEMENT

INCOME YEAR 1976

For calendar year 1976
or fiscal year begun _____, 1976, and ended _____, 1977

Indicate address change on label.

Peoples Temple of the Disciples of Christ
P.O. Box 15023
San Francisco CA 94115

PLEASE AFFIX PREADDRESSED LABEL. PRINT OR TYPE

DO NOT USE THESE SPACES

SERIAL NO.

CY	CA	A	CC

CORPORATE OR ORGANIZATION NO.
5005440

FEDERAL EMPLOYER IDENTIFICATION NO.
EIN 35-0868116

COMPLETE *ONLY ONE* OF THE FOLLOWING APPLICABLE PARTS
(SEE INSTRUCTIONS ON REVERSE)

PART I. All churches, apostolic organizations and religious orders with exclusively religious activities complete this part. (See Instruction A.)

1. Indicate the various sources of this organization's receipts by approximate percentage of each item.
   a. Contributions, gifts, or grants . . . . . 94 %
   b. Income from debt-financed property (rental, lease, dividends, interest, etc.) . . . . . 4 %
   c. Other income (describe) _____ 2 %

PART II. Organizations controlled by State or Public Body, check box ☐. (See Instruction A (5)).

PART III. Other exempt organizations with gross receipts normally $5,000 or less (if average gross receipts exceed $5,000, Form 199 must be filed) complete the following: (See Instruction A (3) and F.)

a. Gross receipts from dues, fees and assessment of members . . . . . $_____
b. Total gross receipts . . . . . $_____
c. If gross receipts for this year are over $5,000 but the average for the last three years (including the current year) is not over $5,000, complete the following:
   GROSS RECEIPTS FOR: 1974_____ 1975_____ 1976_____
   Average gross receipts for reporting . . . . . $_____

RECEIVED APR 7 1978 FRANCHISE TAX BOARD SAN DIEGO

TO BE COMPLETED BY ALL ORGANIZATIONS

a. Describe primary and secondary activities (attach separate sheet if needed).
   1. Principal: Religious worship and human service.
   2. Secondary: Christian Sunday School, care for the aged & retarded children.

b. If exempt under Section 23701d, have you during the year (1) attempted to influence any national, state, or local legislation, or (2) participated or intervened in any political campaign? (See Instruction F for definitions).
   ☐ Yes ☒ No If "Yes," attach a detailed description of such activities and copies of any materials published in connection with such activities.

c. Check form(s) filed for current year: Federal ☐ 990 ☐ 990T ☐ 1120; State ☐ 109
d. The books are in care of ► Laetitia Leroy Telephone Number: 922 6418
   Located at ► San Francisco CA

Under penalties of perjury, I declare that I have examined this statement, 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.

3/31/78 (Date) — Jean F. Brown (Signature of officer) — Assistant Secretary (Title) — California (State in which signed)

_____ (Date) — _____ (Signature of individual or firm preparing this statement) — _____ (Address)

MAIL STATEMENT TO FRANCHISE TAX BOARD, SACRAMENTO, CALIFORNIA 95857

B-4b(11)

FORM 199B

CALIFORNIA

EXEMPT ORGANIZATION ANNUAL INFORMATION STATEMENT

INCOME YEAR 1975

For calendar year 1975
or fiscal year begun _____, 1975, and ended _____, 1976

Peoples Temple of the Disciples of Christ
P.O. Box 15023
San Francisco CA 94115

Indicate address change on label.

PLEASE AFFIX PREADDRESSED LABEL. PRINT OR TYPE

DO NOT USE THESE SPACES

SERIAL NO.

CY	CA	A	CC

CORPORATE OR ORGANIZATION NO.
5005440

FEDERAL EMPLOYER IDENTIFICATION NO.
EIN 35-0868116
TTI 94 214 7086

COMPLETE ONLY ONE OF THE FOLLOWING APPLICABLE PARTS

(SEE INSTRUCTIONS ON REVERSE)

PART I. All churches, apostolic organizations and religious orders with exclusively religious activities complete this part. (See Instruction A.)

1. Indicate the various sources of this organization's receipts by approximate percentage of each item.
   a. Contributions, gifts, or grants . . . . . 94 %
   b. Income from debt-financed property (rental, lease, dividends, interest, etc.) . . . . . 4 %
   c. Other rental or lease income . . . . . %
   d. Other income (describe) _____ 2 %

2. Is this a group report filed on behalf of affiliated churches? ☐ Yes ☒ No If "Yes," see Instruction B.

PART II. Organizations controlled by State or Public Body, check box ☐. (See Instruction A (5)).

PART III. Other exempt organizations with gross receipts $5,000 or less complete the following: (See Instruction A (3) and F.)
   a. Total gross receipts . . . . . $_____
   b. Total assets. (Fair Market Value) at end of year . . . . . $_____

RECEIVED
APR 7 1978
FRANCHISE TAX BOARD
SAN FRANCISCO, CALIF.

TO BE COMPLETED BY ALL ORGANIZATIONS

a. Describe primary and secondary activities (attach separate sheet if needed).
   1. Principal: Religious worship and human service.
   2. Secondary: Christian Sunday School, care for the aged & retarded child

b. If exempt under Section 23701d, have you during the year (1) attempted to influence any national, state, or local legislation, or (2) participated or intervened in any political campaign? (See Instruction F for definitions).
   ☐ Yes ☒ No If "Yes," attach a detailed description of such activities and copies of any materials published in connection with such activities.

c. Check form(s) filed for current year: Federal ☐ 990 ☐ 990T ☐ 1120; State ☐ 109

Under penalties of perjury, I declare that I have examined this statement, 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.

3/31/78	Jean F. Braun	Assistant Secretary	California
Date	Signature of officer	Title	State in which signed

Date	Signature of individual or firm preparing this statement	Address

MAIL STATEMENT TO FRANCHISE TAX BOARD, SACRAMENTO, CALIFORNIA 95857

FORM 199B

CALIFORNIA

EXEMPT ORGANIZATION ANNUAL INFORMATION STATEMENT

INCOME YEAR 1974

For calendar year 1974 or fiscal year begun _____, 1974, and ended _____, 1975

DO NOT USE THESE SPACES

SERIAL NO.

CY	CA	A	CC

Please use label attached or type or print. Indicate address change on label.

Name of organization: Peoples Temple of the Disciples of Christ

Address (number and street): P.O. Box 15023

City or town, State and ZIP code: San Francisco CA 94115

CORPORATE OR ORGANIZATION NO.: 5005440

FEDERAL EMPLOYER IDENTIFICATION NO.: EIN: 35-0868116

COMPLETE ONLY ONE OF THE FOLLOWING APPLICABLE PARTS

(SEE INSTRUCTIONS ON REVERSE)

PART I. All churches, apostolic organizations and religious orders with exclusively religious activities complete this part. (See Instruction A.)

1. Indicate the various sources of this organization's receipts by approximate percentage of each item.
   a. Contributions, gifts, or grants . . . . . 92 %
   b. Income from debt-financed property (rental, lease, dividends, interest, etc.) . . . . . 5 %
   c. Other rental or lease income . . . . . %
   d. Other income (describe) _____ 3 %

2. Is this a group report filed on behalf of affiliated churches? ☐ Yes ☒ No
   If "Yes," see Instruction B.

PART II. Organizations controlled by State or Public Body, check box ☐. (See Instruction A (5)).

RECEIVED
APR 4 1975
FRANCHISE TAX BOARD
SAN FRANCISCO, CALIF.

PART III. Other exempt organizations with gross receipts $5,000 or less complete the following: (See Instruction A (3) and F.)

a. Total gross receipts . . . . . $_____
b. Total assets. (Fair Market Value) at end of year . . . . . $_____

TO BE COMPLETED BY ALL ORGANIZATIONS

a. Describe primary and secondary activities (attach separate sheet if needed).
   1. Principal: Religious worship and human service
   2. Secondary: Christian Sunday School, care for the aged,&retarded childre

b. If exempt under Section 23701d, have you during the year (1) attempted to influence any national, state, or local legislation, or (2) participated or intervened in any political campaign? (See Instruction F for definitions).
   ☐ Yes ☒ No If "Yes," attach a detailed description of such activities and copies of any materials published in connection with such activities.

c. Check form(s) filed for current year: Federal ☐ 990 ☐ 990T ☐ 1120
   State ☐ 109

Under penalties of perjury, I declare that I have examined this statement, 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.

Date	Signature of officer	Title	State in which signed
3/31/78	Jane F. Brown	Assistant Secretary	California

Date	Signature of individual or firm preparing this statement	Address

MAIL STATEMENT TO FRANCHISE TAX BOARD, SACRAMENTO, CALIFORNIA 95857

STATE OF CALIFORNIA
FRANCHISE TAX BOARD
SACRAMENTO CA 95857

NOTICE OF SUSPENSION OR FORFEITURE

RECEIVED WITH REMITTANCE
APR 7 1978
FRANCHISE TAX BOARD
SAN FRANCISCO, CALIF.

Date: 04/03/78

PEOPLES TEMPLE OF THE DISCIPLES OF CHR IST,

Corporate No.: 5005440 PT20T

PO BX 214
REDWOOD VLY CA 95470

THE RIGHTS, POWERS, AND PRIVILEGES OF THIS CORPORATION HAVE BEEN SUSPENDED BECAUSE YOU HAVE NOT PAID THE AMOUNT DUE OR FILED THE REQUIRED RETURN.

YOUR RIGHT TO THE CORPORATE NAME HAS BEEN FORFEITED AND IT MAY BE NECESSARY TO SELECT A NEW CORPORATE NAME BEFORE THE CORPORATION CAN BE REVIVED TO GOOD STANDING.

IF THE CORPORATION INTENDS TO TRANSACT BUSINESS OR PROTECT THE CORPORATE NAME, IT MUST REVIVE TO GOOD STANDING IMMEDIATELY.

EXEMPT SECTION
TELEPHONE (916) 355-0392

FTB 2520-M (3-77)

STATUS QUESTIONNAIRE
and
APPLICATION FOR RELIEF FROM SUSPENSION OR FORFEITURE

Complete the following and return to the Franchise Tax Board, P.O. Box 1468, Sacramento, California 95807

1. Describe status of activity; check appropriate block.

☐ Never active

☐ Was active but ceased activity _____ (DATE)

☒ Still active, began activity Nov. 26, 1965 (DATE)

2. If the corporation is to be relieved from suspension or forfeiture, check box and complete the following:

☒ I hereby make application to have the corporation relieved from suspension or forfeiture.

The corporation's annual accounting period ends Dec. 31, 1977.
Accounting period must end on the last day of a month.

3. If the corporation is to remain suspended or forfeited, complete the following:

A. List all real and/or personal property in which the corporation has an interest, equity or ownership.

B. If assets have been distributed, when and to whom were distributions made?

C. Names and addresses of principal officers.

I certify and declare under penalties of perjury that the foregoing statements are true and complete to the best of my knowledge and belief.

Carol A. Stahl (SIGNED) President (TITLE) 4/7/78 (DATE)

Any stockholder or creditor or a majority of the surviving trustees or directors may sign on behalf of a California bank or corporation.
Any officer, stockholder or creditor may sign on behalf of a foreign bank or corporation.

B-46(15)

Internal Revenue Service

Department of the Treasury

District
Director

450 Golden Gate Ave., Box 36020
San Francisco, Calif. 94102

Peoples Temple of the
Disciples of Christ
P.O. Box 15023
San Francisco, CA 94115

Person to Contact:
Tak Fukuchi
Telephone Number:
(415) 556-1585
Refer Reply to:
EP/EO:EO-1
Date: APR 13 1978

Gentlemen:

This letter is in regards to our letter of February 21, 1978, wherein we requested your cooperation in submitting for our review, within ten days, certain data from your books and records. To date, we have had no response from you.

For your information, we repeat the data requested in our original letter of February 21, 1978.

1) A copy of your organization documents - Articles of Incorporation, Articles of Association, by-laws, or any other written instrument by which your organization was created.

2) A copy of your most recent consolidated financial statement including a balance sheet and a statement of revenue and expenses.

3) Copies of payroll tax returns, Form 941 and 940 filed for the year 1977.

4) Copies of application for license or permit to operate a commercial activity of any kind in any city, county, or state.

The data should be mailed or delivered to the address shown above.

B-4b (16)

Peoples Temple of the
Disciples of Christ

If we do not hear from you within a reasonable period of time, we may be forced to conclude that an audit is necessary to determine whether your organization is organized and operated as an organization described in section 501(c)(3) of the Internal Revenue Code.

Sincerely,

Mike Sossi
Dr

District Director

B-4b(17)

LAW OFFICES OF
MARSHALL R. BENTZMAN
1256 MARKET STREET
SAN FRANCISCO, CA 94102

(415) 864-3131

April 10, 1978

District Director, IRS
450 Golden Gate Avenue
P.O. Box 36020
S.F., CA 94102

Re: People's Temple of the Disciples of Christ

Dear Sir:

In response to your letter of February 21, 1978, please be informed that:

1) People's Temple did not file Forms 941 and 940 for the calendar year 1977 due to the fact that they had no employees during that time,

2) As of this date, there are no copies of applications for a license or permit to operate a commercial activity of any kind since no commercial activities were in fact operated. We are still checking our records to verify if we have missed any applications for licenses or permits as of this date, and if any are discovered, they will be forwarded to your office.

Your requests #1 and #2 in your February 21, 1978 letter will be supplied sometime this month as we are gathering that information for forwarding to your office.

I hereby request a conference with your office to determine the scope of this examination as to why it is being conducted and what is expected to be found other that a church operating completely within the purview of Section 501(c)(3) of the Internal Revenue Code.

Yours truly,

Marshall R. Bentzman

Marshall R. Bentzman

cc: People's Temple
mrb/mv

B-46(18)

Internal Revenue Service

District Director

Department of the Treasury

450 Golden Gate Ave., Box 36020
San Francisco, Calif. 94102

FEB 21 1978

Peoples Temple of the
Disciples of Christ
P.O. Box 15023
San Francisco, Calif. 94115

Gentlemen:

An examination of your organization is being considered to determine whether it is organized and operated as provided by Section 501(c)(3) of the Internal Revenue Code and to determine if it receives income from any activity which may be subject to income tax as provided by Section 511 of the Internal Revenue Code.

To determine whether an examination is warranted, we are requesting for our review, the following preliminary data from your books and records:

1) A copy of your organizational documents - articles of incorporation, articles of association, by-laws, or any other written instrument by which your organization was created.

2) A copy of your most recent consolidated financial statement including a balance sheet and a statement of revenue and expenses.

3) Copies of payroll tax returns, Forms 941 and 940 filed for the year 1977.

4) Copies of application for license or permit to operate a commercial activity of any kind in any city, county, or state.

Your cooperation in mailing this data to the address shown above within the next ten days will be appreciated.

B-46(19)

Peoples Temple of the Disciples of Christ

Please be advised that if an examination is deemed necessary, you will be so notified in writing and such examination will be conducted within the purview of Section 7605(c) of the Internal Revenue Code of 1954 and the Regulations thereunder.

Sincerely,

Kurt F. Aschecht

District Director

B-46(20)

State of California - Human Relations Agency Department of Social Welfare

NOTICE OF ACTION

CITY AND COUNTY OF SAN FRANCISCO
DEPARTMENT OF SOCIAL SERVICES
P.O. Box 7988
SAN FRANCISCO, CALIFORNIA 94120

Eddie Rummels
1029 Geary St #24
S.F. Ca. 94109

State No. 38- 583017-0 C
Date 12-16-77

OAS___ ATD___

AB___ APSB___

Judy McMillan

Your Chore Service allotment
effective 11-1-77

will be _____ hours per week
will remain at 31.5 hours per week
will be reduced to _____ hours per week
will be increased to _____ hours per week

The statutes and/or regulations which require the action are:
AB 2543 - 1976 Cost of Living Adjustments and County approved rate adopted 1/27/77 at $2.90/hr. including both the Employer's share of FICA and the Employee's share of FICA.

The specific reasons and the facts which support this action are as follows:
The Chore Service payment for the pay period from _____ to _____
is computed as follows:

$2.90 x 433 X 31.5 / Total hours per ~~month~~ week = $400.00 / TOTAL AMOUNT May

This includes:

Employer's FICA share = $ 22.21
Employee's FICA share = $ 22.21
Net Wage to Chore Service = $ 355.58

If eligible, Retroactive payment from _____ to _____ will be _____ Amount

including Employer's FICA $_____
Employee's FICA $_____
Net Wage $_____

558 - 9261
Telephone Number

Eligibility Worker XR 17 Unit

REMINDER: Retain this and all future copies of this Action Letter for Income Tax Withholding and Social Security tax purposes. No further payment statement(s) will be issued.

ABCD 239- Chore Service SFDSS (2/77)

B-46(21)

State of California - Human Relations Agency Department of Social Welfare

NOTICE OF ACTION

CITY AND COUNTY OF SAN FRANCISCO
DEPARTMENT OF SOCIAL SERVICES
P.O. Box 7988
SAN FRANCISCO, CALIFORNIA 94120

Goldshalk, Viola
1029 Geary St. #28
San Francisco, CA. 94109

State No. 38- HC-0 884952
Date 12-21-77

OAS___ ATD___
AB___ APSB___

Your Chore Service allotment effective 11-15-77

will be _____ hours per week
will remain at 20 hours per week
will be reduced to _____ hours per week
will be increased to _____ hours per week

The statutes and/or regulations which require the action are:
AB 2543 - 1976 Cost of Idving Adjustments and County approved rate adopted 1/27/77 at $2.90/hr. including both the Employer's share of FICA and the Employee's share of FICA.
The specific reasons and the facts which support this action are as follows:
The Chore Service payment for the pay period from Nov. 15 to Dec. 14 is computed as follows:

$2.90 x 4.33 X 20 hours per week / Total hours per month = $ 251.14 TOTAL AMOUNT

This includes:

Employer's FICA share = $ 13.89
Employee's FICA share = $ 13.89
Net Wage to Chore Service = $ 223.36

If eligible, Retroactive payment from _____ to _____ will be _____ Amount
including Employer's FICA $_____
Employee's FICA $_____
Net Wage $_____

558 - 2261 Telephone Number
XR13 Eligibility Worker
176 Unit

REMINDER: Retain this and all future copies of this Action Letter for Income Tax Withholding and Social Security tax purposes. No further payment statement(s) will be issued.

ABCD 239- Chore Service SFDSS (2/77)

B-46(22)

Betty - Judith Merriam

I took care of Mary Griffith for almost a year, and got paid for that time from the government. Please check with Chris Kice about how much I was paid each month, and for that period of time for Income tax. I also took care of Lewel Runnels for a full year & got paid for a full year's wages. Thank You

B-4b(23)

My Checks came from: City + County of San Francisco
Got paid for taking care of these people. (Homemaker).

* Betty — Income tax form + Information — I did not pay ~~any~~ into any income tax this past year.

Check with Chris Kice about Mae Griffith's, & Eddie (Jewel) Runnels' records, that she has of the checks that I received for them in 1977 — also Viola Godshalk's.

I received these checks for Mae Griffith, Viola, & Jewel:

	Number	Date	Amt.
Last check for Mae Griffith:	50224	9-12-77	$247.95 (for 2 weeks before she left)

Viola Godshalk — 577465 — 10-26-77 — $255.20
" " 603073 — Nov. 77 — 266.80
" " 650987 12-16-77 — 251.14

Eddie Runnels 528957 — 9-28-77 — $391.50
" " 552870 — 10-13-77 — 391.50
" " 601298 — 11-14-77 — $400.00
" " 650671 — 12-16-77 $400.00

I think I first started getting paid for Viola in Oct., 1977.

I received a raise of approximately $20.00 extra a month starting in May? 1977, for Jewel, + also Mae Griffith.

B-4b(24) Judith Merriam

Jean Brown

This is a tax form we file with the City of San Francisco annually to qualify for exemption from City property tax, as a religious organization using the premises solely and exclusively for religious worship on the premises.

We file these forms every year, with usually about the same answers. The main question to wonder about is that they ask if anyone resides in the building. We are not zoned for living in the building.

Last year, chaikin wrote in response to this,

"yes, caretaker and secretary, 2 small rooms only when working overnight."

the year before, cartmell put
"yes, 2 people reside in the building."

and on the original one, tim stoen put for 1972/73, "commencing 2/1/73 4 rooms were used for living quarters for 5 persons, all being assistant pastors, custodian and clerks."

They inspected the church in October 1975.

I would suggest we hold this til March 1978, as it is not due til March 31. By that time there may be very few people left living in the building.

I would also suggest we send a copy overseas and get their advice.

This is the kind of form Chaikin would delay on as long as possible, at least til March, to put off any possible inspection until absolutely necessary.

June 1/7/78 (There is also the possibillity that the City might anticipate denying our exemption, considering our political acitvity ... another reason to delay for now though my guess is they would not and would leave it to the IRS to do the dirty work.

B-46(25)

Parcel number or
Legal Description _____

19 78 CHURCH EXEMPTION

CLAIM FOR EXEMPTION FROM PROPERTY TAXES UNDER SECTION 3(f), 4(d), AND 5, OF ARTICLE XIII OF THE CONSTITUTION OF THE STATE OF CALIFORNIA AND SECTIONS 206, 206.1, AND 256 OF THE REVENUE AND TAXATION CODE

(See also Sections 251, 254, 255, 260, 270, and 271 of the Revenue and Taxation Code.)

To receive the full exemption, a claimant must complete and file this form with the Assessor by March 31.

State of California, County of San Francisco

_____ states:
(Name of person making claim)

1. That as _____
(Title, such as President, etc.)

2. of the PEOPLE'S TEMPLE OF THE DISCIPLES OF CHRIST
(Corporate or organization name of church);

3. the mailing address of which is 1859 Geary St. ZIP 94115
(Give complete address);

4. the location of the property of which is 1859 Geary Street ZIP 94115
(Give complete address);

5. that I make this claim for church exemption on behalf of said organization for the 19 78 – 19 79 fiscal year on the property listed on this form and on any accompanying forms (attach a separate form for each location);

6. that all buildings and equipment claimed as exempt are used solely for religious worship; or that any building in the course of erection is intended to be used solely for religious worship;

7. that the land claimed as exempt is required for the convenient use of said buildings;

8. that all real property owned by the church upon which exemption is claimed for parking purposes is necessarily and reasonably required for the parking of automobiles of persons attending or engaged in religious worship or religious activity, and which is not at other times used for commercial purposes. "Commercial purposes" does not include the parking of vehicles or bicycles, the revenue of which does not exceed the ordinary and necessary costs of operating and maintaining the property for parking purposes.

STATE OF CALIFORNIA
COUNTY OF San Francisco } ss

I declare under penalty of perjury that this claim for church exemption, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief.

_____ _____
Signature of person making claim. Date

THE QUESTIONS ON THE REVERSE SIDE ARE A PART OF THIS CLAIM AND MUST BE ANSWERED.
THIS EXEMPTION CLAIM IS A PUBLIC RECORD AND IS SUBJECT TO PUBLIC INSPECTION.

Received by _____
(Deputy Assessor)
of San Francisco
(County or City)
on _____
(Date)

	VOL.	BLOCK	LOT	F	P
1	5	707	18		
2					
3					

	LOT	LAND	IMPROV	EXEMPT	NET TOTAL
1					
2					
3	B-46(26)				

BE-ASD AH 262 FRONT 9-14-72 (REVISED 10-1-75)

QUESTIONNAIRE FOR CHURCH EXEMPTION

Answer each question below; give as much detail as you deem necessary to support your claim for exemption for this property. Leased property may also be exempt if listed under lines 7 or 8 below; if leased property is listed below, it is not necessary for the lessor to also claim the exemption on the Lessors' Exemption Claim.

1. State all uses of the real estate (parcel) described on the front of the form. _____

_____

2. Is an elementary school being operated on this parcel? _____ (YES OR NO)

Is a nursery school being operated on this parcel? _____ (YES OR NO)

If either answer is "yes", provide:
(1) name of the school _____,
(2) name of the operator _____,
(3) nursery school state license number _____,
(4) expiration date _____.

If the answer to either of the above questions is "yes" and a Welfare Exemption claim has not been filed on this parcel, please contact the Assessor's Office immediately. The deadline for timely filing of the Welfare Exemption claim is March 15, EACH YEAR.

3. Has there been any change in the use of this parcel since 12:01 a.m., March 1 last year? _____ (YES OR NO) If so, explain.

_____

4. Has there been any construction commenced and/or completed on this parcel since 12:01 a.m., March 1 last year? _____ (YES OR NO)

If so, explain. _____

5. Is any portion of this parcel used for living quarters for any person? _____ (YES OR NO) If so, describe that portion.

_____

6. Has any portion of this parcel been rented to, leased to, or been used and/or operated by some person or organization other than the claimant since 12:01 a.m., March 1 last year? _____ (YES OR NO) If so, describe that portion, its use, and the number of hours per week of such use. _____

_____

Generally, for the property to be exempt, both the owner and "user"/operator must file a Welfare Exemption claim.

7. Is this real estate (parcel) owned by the religious organization claiming the exemption? _____ (YES OR NO) If not, state name and address of the owner. _____

_____

Portions of the property used for parking purposes are not exempt unless owned by the religious organization.

8. Is any equipment or other property at this location being leased or rented from someone else? _____ (YES OR NO)

If the answer is "yes", list in the remarks section the name and address of the owner and the type, make, model, and serial number of the property; if the property listed is not used exclusively for religious worship, please state the other uses of the property.

REMARKS: _____

_____

_____

_____

PERSON TO CONTACT DURING NORMAL BUSINESS HOURS FOR ADDITIONAL INFORMATION

Name _____

Address _____

_____

Telephone Number _____

SBE-ASD AH 262 BACK 9-29-77

B-46 (27)

TO: Accounting staff

FROM:

RE: Taxes, reports and so forth---answers and advice needed asap

1. Janaro business property report form for the County. Instructions were that there were no changes in the way it was to be done, etc, other than taking off equipment that we no longer have, etc. So questions on the attached schedule from last year (gotten at the Assessor's office). From talking with Claire and Rob who were both on the ranch, we cannot figure out what vehicles the following are (other than they are not at the ranch):
   a. 1958 Ford Pick-up (was it Jack Barron's???? We no longer have it regardless.
   b. 1968 Ford sedan (cannot figure out what car it is. We no longer have it eithe
   c. 1972 Dodge stationwagon used for pt transportation, etc. Claire said it was never on the ranch, etc, etc.

We don't want to mess up anything, but don't know what to put down. The vehicles and other property are supposed to be things that are on the ranch as of March 1, 1978. Obviously we don't what to say if asked, etc, etc, etc. Help! We have asked for an extension of one month. Also cannot understand how figures were reached. I do understand principles behind straight line, double declining balance, etc as used it the usual sense, but applying that to say, the first entry, how does it work--what do the column headings mean in relation to what is writtene,tc.

2. Ron and Debbie Sines are not married and never have been, though their parents think so. They want to know how to file, etc. Debbie will get a refund regardles of whether she files single or married. We do not know what you put down over there for Ron. Debbie said she tried to get an answer last year about what to do and just couldn't get one ans so went ahead and filed jointly, etc.

3. Mike and Martha Kilngman are complicated by several things:
   a. Martha received a form from the govt asking info re her being head of household and her name was crossed off and Mike's name placed there. A computer print-out fed her name out and wo what are we doing about it?
   b. We understand over here that she was receiving welfare for April. Also Mike being at the ranch is living in a fishbowl and it's known all over the community, as well as by Dept of Health, that we have no children living here. So for him to claim head of household when April's passport will show she was in Guyana, etc, etc, let alone the welfare bit didn't hold up. (Checking into Head of household status, found out that it takes the child being in the home for more than half the year and only exceptions have been for child supporting parents.....

B-46 (28)

Schedule C-3

Janaro Happy Acres
Schedule of Depreciation
1976

RECEIVED
APR 18 1977
Mendocino County
Appendix III 66

55#

Date Acquired	Detailed Life	Item	Cost or Basis	Tax Credit	Salvage*	Prior Depreciation	Deprec. Balance	1976 Deprec.
4/73	5L/5yr	Bunk beds	213 —			28 —	100 —	42.60
8/73	5L/2yr	Washer	154 —			32 —	—	—
7/73	5L/2yr	1958 Ford Pickup	100 —			25 —	—	—
11/73	150DB 5yr	1970 Dodge Van	2049 —	95.62		102 —	57863	289.30
12/73	150DB 5yr	1968 Ford Sedan ?	990 —	23.10		41 —	—	—
		Less 10% pers. Total cost 1100 ; for patient transp.	2792 —	130.29			128928	664.64
4/74	150DB 5yr	1971 Whi Ford Van - 2 Patient Transp.	1350 —	31.50			162326	311.62
11/74	150DB 3yr	1968 Chrysler Sta Wagon (Patient Transp.)	360.14	8.40			18797 3/L	93.98
1/76	150DB 4	1972 Dodge Sta Wa. (Patient Transp.)	2147 —				2147 —	805.12
2/76	150DB 3	Sw Lin Sk. for Guest Entertaining (Patient Transp.)	2596 —				2596 —	1297.99
5/76	150DB 4	8 used Bureaus	495 —				495 —	185.62
5/76	150DB 3	Bunk Beds 6 (conic)	750 —				750 —	375 —
6/76	150DB 4	Used Kitchen Range	2014 —				2014 —	755.25
								4821.12

* No Salvage as patients are mentally retarded semi- + adult male youths + are very hard on furniture, often breaking it in tantrums.

B-46 (29)

LAW OFFICE REPORT #26 April 20, 1978 page 1 from June

RE: TAXES

Attached with this report are xeroxes of all of the tax returns which have been mailed in after your rough drafts were received in the mail last week.

Some of the people on Evelyn's mother's listwhich had been chosen to itemize 50% had already done their own, including me, because it was my understanding until I received the packet in the mail that communals were to do their own, and do it on the short form. Well, we caught what we could, and have some questions about others:

1. We noticed you itemized the maximum 50%/donation on several, but on their matching State returns there was no itemization. I think there were only about 4or 5 State returns thathad itemized church donations, and then it wasnt the maximum20% for the State limit. You did itemize 20% on Mike Klingman's, but we have to redo it because you've shown him as head of household while we believe Ellen had April in 1977 with her and was collecting afdc for her. And this year the State Franchise Tax Board sent Ellen a questionnaire to fill out explaining why she claimed head of household in 1976.

2. Some of the problems I had Bonnie look at the Saturday before the 17th, and she noticed that the sales tax deduction on the State and IRS returns did not match any figures in the tables provided in the directions in the tax books. The rule is that if you use the standards figures in the tax instruction tables, then you dont have to worry about providing receipts. However, Bonnie says she cannot figure out where the sales tax deduction figures came from; cannot find them in the tax pamphlets nor in the Master Tax Guide.

   a. We had to redo Jerry Wilson because you had him head of household and claiming his 3 kids; those kids havent been with him for over a year and the welfare and d.a. chased him for awhile before we took over in Sept. 1977 when he lived apostolically, and we started paying regular child support payments for him.

   b. Claire filed an extension of time forone month on the County ~~property~~ business property statement as the sample that we have from last year which Evelyn's mother filed showed cars and items on the depreciation schedule which neither Claire nor Bonnie could traae down as existing ever at the ranch. Bonnie will ~~write~~ figure out ~~what~~ as best she can a form and send it down for your review and return. We have 1 month extension applied for Bonnie called the County Tax Office and confirmed that they do grant such extensions before Claire went ahead and mailed it in.

B-46 (30)

3. The tax package on Truth Enterprises was sent over this week with Georgia; I understand tonight that the brief case is found and as this envelope should be in it; Betty prepared it with blank tax forms and xeroxes of recap sheets of expenditures andincome, etc. If anything further is needed let me know.

4. Franchise Tax Board Notice of Revocation and Forfeiture of Privileges sent to P.T. last week: Martha has probably also already written this one up, so this may be redundant. The Notice was sent supposedly because we had never filed the Forms 199B for the years 1974, 1975 and 1976, information returns. Ed left instructions that these were to be done when he went overseas, but no one here knew how to do it because we didnt know whatpercentages to put in regarding donations, properties, etc. We had taken the forms to Buddy, and he was going to file them, and he was aware of the deadline. But he didnt mention them again, and we failed to pick up on them also, and so the time passed and hedid not file them When we took the Revocation and Forfeiture notice into him, he fell back on the excuse that we had never given him figures to fill in the forms. Well, he should have had it calendared, but of course that does not excuse us from the responsibility of reminding him and being on top of the situation enough to fill out the forms before the deadline. The night we took the Notice in, we filled out the information returns in his office, comparing the previous years before 1974 to arrive at some percentages. Attached are copies ofthe informational returns. Buddy mailed them in with the attached letter, assuming all would work out. But we wanted to be sure and had Tom Adams take the forms personally to Sacramento, including a letter reserving the corporate name of Peoples Temple (which Dr. South had recommended was absolutelynecessary, whereas Buddy had not even mentioned it). Sacramento would not accept the reserve letter, and didnt give Tom any kind of receipt [redacted] Later we had him take in duplicates to the San Francisco office of the Franchise Tax Board, and after several days of checking with them, during which time the Sacramento office informed us that we had submitted the forms after the regular computer time so that we would not be registered in the records as being back in action tillnext month. We finally hassled this one out with the SF office, who called the Sacto office and after much checking backand forth, we got a letter officialy lifting the forfeiture and revocation of privileges, and a certification from the Secretary of State reinstating our name. My impression from all of this is that Buddy is lackadasical, and talks big but doesnt produce.

B-46 (31)

5. Peoples Temple audit letters from IRS: The first letter came and we took it to Buddy. His recommendationthen was not to comply, that the ~~xxxxxxxxxxxxxx~~ questions asked were groundless, that he suspected they were questions based on suspicion of unrelated business income but that the only quetions IRS could ask at the district level could only deal with whether we were functioning as a church, and thus the questions re profit and income and financial statements didnt have to beanaswered. It was our impression that after the first delay letter he was to write, asking for an extension of time, which he did; that the next letter would be a general protest based on the grounds that the questions in the letter didnt have any right being asked. However, he said today that after he had talked with his IRS contact, the district office can ask such questions with the intent of determining whether we are operating as a church, that it is not necessarily a question of unrelated business income, and that the best thing to do would be to reply to the letter and not protest it. He went ahead and wrote this letter, and did not confer with us about it nor did he show it to us before it went out in the mail. He gave a copy to Clancy after it had been already been mailed. When we questioned this today, he explained that he had been mistaken before but after conferring with his IRS Friend, he concluded that the bst thing would be not to provoke the national regional director by not complying with the district director, and rather comply with the district director and possibly head off an audit by the regional director. However, this is in direct opposition to Dr. South's recommendations, who has always recommended that we not comply. He also said that he wants affidavits of substantiating material, such as Martha's conversation with Irvin, etc. so that he can back up any claims against the IRS of outside harassment with evidence. This was one of this "talking big" periods; he tends to talk alot about it but do the reverse. He is also disturbingly absentminded about our case as he never remembers specifics on things like Truth Enterprises, Valley Enterprises; we always have to go through background explanations about the printing, etc. as if he never heard it before.

he found out

After he replied to the first audit letter on April 10, sending it to the DistrictDirector office because the first letter had never been marked with identifying symbols or name of writer; he got another audit letter (we got it, addressed to us, despite the fact that he's written to the IRS several months ago enclosing a power of attorney and asking that mail be directed to him). The second audit letter is identical to the first, except the first cites grounds as IRS Code Section 7605(c), a copy of which we sent to you already; the second letter does not mention this Code. Buddy now plans to call the writer of the second leter, explain that he did send the first letter, to make it clear that we did respond, as he things they are trying to set a pattern of nonresponse, at which time the ~~xxxx~~ wholematter would go to the national regional level and an automatic audit.

B46 (32)

6. Following is a transcript of conversation with Dr. South on 4/3 and Martha re unrelated business income; this may be old news but I have never written it up before, and Martha may have already sent a summary toyou: We asked, if we had gone ahead and filed unrelated business income returns on the 3 operations Ed was concerned about, would they audit us. He replied "sure, we don't know what the source of the letter (the original IRS audit letter) is now. I dont think that if you would have filed unrelated business income, that it would have changed things. It's either a normal audit of a charitable organization to verify that they are a charitable organization that doesn't have unrelated business taxable income, or it's for some other purpose." ~~Max~~ "If there was a determination that you owed some amount of tax, they could levy on your assets, but you would have an opportunity to pay. Only levy the amount that they determined that we owed. They can record a lien if you fail to pay, and by recording the lien, would preclude you from selling property. On all property until you cleared the tax bill.

Re the Hargis case, tax exemption revoked retroactively:
"I don't think it has any bearing on us at this point; you're jumping the gun. First they have to make the determination that you're not a tax exempt organization. Then after that we go through the courts. Once they determine that you're not a church, then your income is subject to tax, retroactive. They can only go back 3 years.

7. See Law Office Report #22, page 4, item 9: re church exemption 1979, 1859 Geary property, S.F. In that item I explained that I sent over a request for instructions in January, and attached a copy of the request. I am attaching a copy of that request again. The reason for this is that I have discovered that I made a mistake and I dont know that it's a retrivable one at this point---I said in the request that last year Chaikin filled in the tax form saying that a caretaker and a secretary stayed in 2 small rooms when working overnight. The directions came back, fill it out same as last year, and mail it in. I took it in personally and got a lot of flak from the tax assessor's clerk, who was worried about the statement re someone living in the building. Later Martha and I were at Buddy's office, and he had our tax exemption file on P.T.; looking through it I found the 1977 Property Tax Exemption application which had been ~~sumitted~~ submitted last year by Chaikin; it said NO ONE lived in the building. The form that I quoted from wha I sent over the request for instructions was the 1976 application, not the 1977. So, although the application was taken in personally and then mailed certified return receipt requested, we dont know if we will pass the test, because I filled it out wrong on the back. Have heard nothing further since it was mailed in. Better check with Chaikin on this one.

B-46 (33)

8. Another tax problem: For the past 2 years or more, certain people were on attendant care for disabled seniors, including Tenna Turner, Juanita Bogue, Judy Merriam, Andy Silver. Tish and Ed conferred onthe problem of quarterly tax returns for these people, which is required by the State tax; however, no one ever reached a final decision other than not to do anything. Kris K. wrote it up several times, sent it over, never got an answer. Now I have Judy Merriam's records given to me by her; Andy was running around trying to find out from Kris and Jinny Cheek how to file his taxes as attendant care til I stopped him and said wait. Kris has said that it is a loophole situation, where if you dont report, they dont know about you. However, looking at Judy's papers, I wonder. See attached copies. One of the rationales for stalling was that gradually all of the attendants left. But we do have Andy, and we do have Judy, who still takes care of Jewel and Viola. How do we resolve this problem?

9. Attached is copy of Bonnie's write-up re problems she had with RWV people taxes, and re the property business tax exemption application form. The original is in the envelope with the tax returns.

I AM SENDING OVER A COPY OF THIS KERK REPORT FOR TISH, A COPY FOR JULIA, A COPY FOR MILDRED = 3.

B.46(34)

STATE OF CALIFORNIA

FRANCHISE TAX BOARD

SACRAMENTO, CALIFORNIA 95857

April 13, 1978

Peoples Temple of the Disciples of Christ
P.O. Box 15384
San Francisco, CA 94115

Subject : CERTIFICATE OF RELIEF FROM SUSPENSION OR FORFEITURE

Corporate Name : PEOPLES TEMPLE OF THE DISCIPLES OF CHRIST
Corporate Number: 5005440 PT20T

This corporation has been relieved of suspension or forfeiture and is now in good standing with the Franchise Tax Board.

Collection Section
Telephone
(415) 557-0796

FTB 2557 (3-76)

B 46 (30)

SEC/STATE FORM CI-4 (REV. 1-77)
DUP ⓘ OSP

RECEIPT

Issuing Certificate of Reservation
For Corporate Name _____ $4.00

Special Handling:

Jean F. Brown
P.O. Box 15023
San Francisco, California 94115

No. 77704

State of California No. 77704

Office of the
Secretary of State

I, MARCH FONG EU, Secretary of State of the State of California, do hereby certify that the name:

PEOPLES TEMPLE OF THE DISCIPLES OF CHRIST

is not one which is likely to mislead the public and is not the same as, and does not resemble, so closely as to tend to deceive the name of a corporation formed under the laws of this State, or the name of a corporation not incorporated under the laws of this State which is authorized to transact intrastate business in this State, or a name which is under reservation, as provided in Section 201 of the Corporations Code of this State, and that this name is hereby reserved for a period of sixty days commencing on the date hereof for the use of the applicant for this certificate.

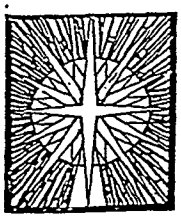
THE GREAT SEAL OF THE STATE OF CALIFORNIA
EUREKA

Issued April 10, 1978 rb

March Fong Eu

Secretary of State

"B 48 (36)



PEOPLES TEMPLE

OF THE
DISCIPLES OF CHRIST

Jim Jones,
Pastor

April 6, 1978

"For I was an hungered
and ye gave me meat;
I was thirsty
and ye gave me drink;
I was a stranger
and ye took me in;
Naked, and ye clothed me;
I was sick and ye visited me;
I was in prison,
and ye came unto me.

"Then shall the righteous
Answer him, saying,
When saw we thee an hungered
And fed thee?
Or thirsty,
And gave thee drink?
When saw we thee a stranger
And took thee in?
Or naked, and clothed thee
Or when saw we thee sick?
Or in prison,
And came unto thee?

"Verily I say unto you,
Inasmuch as ye have done it
Unto one of the least of these...
...Ye have done it unto me"

Matthew 25:35-40

Office of the Secretary of State
Corporate Division, Exempt Division
Sacramento
California

Re: Peoples Temple of the Disciples of Christ

Dear Sirs:

This office has received from the Franchise Tax Board Notice of Suspension or Forfeiture, and our attorneys are presently corresponding with the Franchise Tax Board about the Notice.

On behalf of Peoples Temple, I am hereby requesting that you reserve the name of Peoples Temple of the Disciples of Christ, a California corporation, until said corporation is determined to be revived in good standing.

Sincerely,

Jean F. Brown

Jean F. Brown
Assistant Secretary
Board of Directors
Peoples Temple of the Disciples of Christ

B 46 (37)

HAND DELIVERED

LAW OFFICES OF
MARSHALL R. BENTZMAN
1256 MARKET STREET
SAN FRANCISCO, CA 94102
(415) 864-3131

April 7, 1978

State of California
Franchise Tax Board
Sacramento, California 95857

Attention: Ms. Jackie Nance, Office Supervisor
Exempt Unit

Re: Peoples Temple of the Disciples of Christ (PT)
Corporate Number : 5005440
Parent Number : 0256780

Dear Ms. Nance:

Enclosed for your records and pursuant to our telephone conversation today are:

1). Application for Relief From Suspension.
2). PT check number 989, dated April 5, 1978, in the amount of $10.00 as payment of revivor fee..
3). Forms 199B for calendar year 1974, 1975, and 1976.

As you know, the Forms 199B for 1974, 1975, and 1976 were filed on March 31, 1978, but had not been cleared by your computer records.

This letter also confirms our discussion of a January 23, 1978 letter from your office (symbols -- 344;GR/RPT: me) which relieved Peoples Temple of filing this Form 199B for calendar years after 1976. Therefore, no Form 199B must be filed for 1977 and thereafter due to our being included in our/organization's parent filing of their group returns.

Thank you for your cooperation in this matter.

Yours truly,

Marshall R. Bentzman

Marshall R. Bentzman

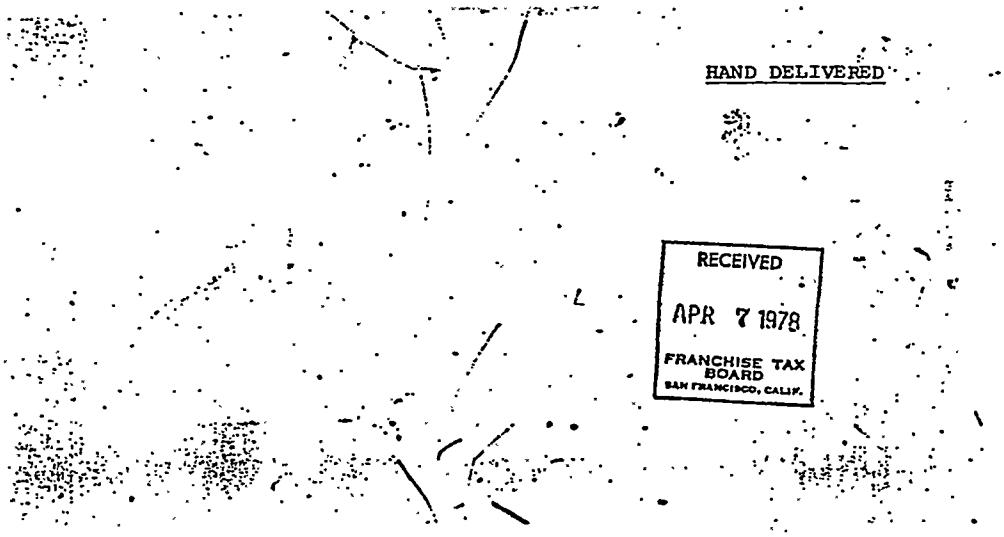
enclosures
cc: Peoples Temple

MRB/jfb

(B 46 38)

HAND DELIVERED

RECEIVED
APR 7 1978
FRANCHISE TAX BOARD
SAN FRANCISCO, CALIF.



PEOPLES TEMPLE
OF THE DISCIPLES OF CHRIST
P.O. BOX 15384
SAN FRANCISCO, CALIF. 94115

Bank of Montreal
(California)
333 CALIFORNIA STREET
SAN FRANCISCO, CALIF. 94104

98:

4/5 1978

11-
121

PAY No More than ten and no/100 DOLLARS $ No more than 10.00/100

TO THE ORDER OF
Franchise Tax Board
345 Larkin
San Francisco CA

Carol A. Stahl
Jean F. Brown

⑈000989⑈ ⑆1210⑉0003⑆ 00 10330 6⑈

DELUXE CHECK NO. 10330

PEOPLES TEMPLE
OF THE DISCIPLES OF CHRIST

DETACH AND RETAIN THIS STATEMENT
THE ATTACHED CHECK IS IN PAYMENT OF ITEMS DESCRIBED BELOW
IF NOT CORRECT PLEASE NOTIFY US PROMPTLY NO RECEIPT DESIRED

DELUXE - FORM WVC-3 V-2

DATE	DESCRIPTION	AMOUNT
4/7/78	Franchise Tax Board Reviver Fee	$10.[illegible]

B 46 (39)

FORM 199B

CALIFORNIA

EXEMPT ORGANIZATION ANNUAL INFORMATION STATEMENT

INCOME YEAR 1976

For calendar year 1976
or fiscal year begun _____, 1976, and ended _____, 1977

Peoples Temple of the Disciples of Christ
P.O. Box 15023
San Francisco CA 94115

Indicate address change on label.

PLEASE AFFIX PREADDRESSED LABEL. PRINT OR TYPE

DO NOT USE THESE SPACES

SERIAL NO.

CY	CA	A	CC

CORPORATE OR ORGANIZATION NO.
5005440

FEDERAL EMPLOYER IDENTIFICATION NO.
EIN 35-0868116

COMPLETE *ONLY ONE* OF THE FOLLOWING APPLICABLE PARTS
(SEE INSTRUCTIONS ON REVERSE)

PART I. All churches, apostolic organizations and religious orders with exclusively religious activities complete this part. (See Instruction A.)

1. Indicate the various sources of this organization's receipts by approximate percentage of each item.
   a. Contributions, gifts, or grants . . . . . 94 %
   b. Income from debt-financed property (rental, lease, dividends, interest, etc.) . . . . . 4 %
   c. Other income (describe) _____ 2 %

PART II. Organizations controlled by State or Public Body, check box ☐. (See Instruction A (5)).

PART III. Other exempt organizations with gross receipts normally $5,000 or less (if average gross receipts exceed $5,000, Form 199 must be filed) complete the following: (See Instruction A (3) and F.)

a. Gross receipts from dues, fees and assessment of members . . . . . $_____
b. Total gross receipts . . . . . $_____
c. If gross receipts for this year are over $5,000 but the average for the last three years (including the current year) is not over $5,000, complete the following:
   GROSS RECEIPTS FOR: 1974 _____ 1975 _____ 1976 _____
   Average gross receipts for reporting . . . . . $_____

RECEIVED APR 7 1978 FRANCHISE TAX BOARD SACRAMENTO

TO BE COMPLETED BY ALL ORGANIZATIONS

a. Describe primary and secondary activities (attach separate sheet if needed).
   1. Principal: Religious worship and human service.
   2. Secondary: Christian Sunday School, care for the aged & retarded children.

b. If exempt under Section 23701d, have you during the year (1) attempted to influence any national, state, or local legislation, or (2) participated or intervened in any political campaign? (See Instruction F for definitions).
   ☐ Yes ☒ No If "Yes," attach a detailed description of such activities and copies of any materials published in connection with such activities.

c. Check form(s) filed for current year: Federal ☐ 990 ☐ 990T ☐ 1120; State ☐ 109
d. The books are in care of ▶ Laetitia Leroy Telephone Number: 922 6418
   Located at ▶ San Francisco CA

Under penalties of perjury, I declare that I have examined this statement, 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.

3/31/78 (Date) — Jane R. Brown (Signature of officer) — Assistant Secretary (Title) — California (State in which signed)

_____ (Date) — _____ (Signature of individual or firm preparing this statement) — _____ (Address)

MAIL STATEMENT TO FRANCHISE TAX BOARD, SACRAMENTO, CALIFORNIA 95857

B-4 b (40)

FORM 199 B

CALIFORNIA

EXEMPT ORGANIZATION ANNUAL INFORMATION STATEMENT

INCOME YEAR 1975

For calendar year 1975
or fiscal year begun _____, 1975, and ended _____, 1976

Indicate address change on label.

Peoples Temple of the Disciples of Christ
P.O. Box 15023
San Francisco CA 94115

PLEASE AFFIX PREADDRESSED LABEL. PRINT OR TYPE

DO NOT USE THESE SPACES

SERIAL NO.

CY	CA	A	CC

CORPORATE OR ORGANIZATION NO. 5005440

FEDERAL EMPLOYER IDENTIFICATION NO. EIN 35-0868116

COMPLETE *ONLY ONE* OF THE FOLLOWING APPLICABLE PARTS

(SEE INSTRUCTIONS ON REVERSE)

PART I. All churches, apostolic organizations and religious orders with exclusively religious activities complete this part. (See Instruction A.)

1. Indicate the various sources of this organization's receipts by approximate percentage of each item.
   a. Contributions, gifts, or grants . . . . . 94 %
   b. Income from debt-financed property (rental, lease, dividends, interest, etc.) . . . . . 4 %
   c. Other rental or lease income . . . . . %
   d. Other income (describe) _____ 2 %
2. Is this a group report filed on behalf of affiliated churches? ☐ Yes ☒ No If "Yes," see Instruction B.

PART II. Organizations controlled by State or Public Body, check box ☐. (See Instruction A (5)).

RECEIVED
APR 7 1978
FRANCHISE TAX BOARD
SAN FRANCISCO, CALIF.

PART III. Other exempt organizations with gross receipts $5,000 or less complete the following: (See Instruction A (3) and F.)
   a. Total gross receipts . . . . . $
   b. Total assets. (Fair Market Value) at end of year . . . . . $

TO BE COMPLETED BY ALL ORGANIZATIONS

a. Describe primary and secondary activities (attach separate sheet if needed).
   1. Principal: Religious worship and human service.
   2. Secondary: Christian Sunday School, care for the aged & retarded child

b. If exempt under Section 23701d, have you during the year (1) attempted to influence any national, state, or local legislation, or (2) participated or intervened in any political campaign? (See Instruction F for definitions).
   ☐ Yes ☒ No If "Yes," attach a detailed description of such activities and copies of any materials published in connection with such activities.

c. Check form(s) filed for current year: Federal ☐ 990 ☐ 990T ☐ 1120; State ☐ 109

Under penalties of perjury, I declare that I have examined this statement, 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.

3/31/78	Jean F. Brown	Assistant Secretary	California
Date	Signature of officer	Title	State in which signed

Date	Signature of individual or firm preparing this statement	Address

MAIL STATEMENT TO FRANCHISE TAX BOARD, SACRAMENTO, CALIFORNIA 95857

B 4 6 (41)

FORM 199B

CALIFORNIA

EXEMPT ORGANIZATION ANNUAL INFORMATION STATEMENT

INCOME YEAR 1974

For calendar year 1974
or fiscal year begun _____, 1974, and ended _____, 1975

DO NOT USE THESE SPACES

SERIAL NO.

CY	CA	A	CC

Please use label attached or type or print. Indicate address change on label.

Name of organization: Peoples Temple of the Disciples of Christ

Address (number and street): P.O. Box 15023

City or town, State and ZIP code: San Francisco CA 94115

CORPORATE OR ORGANIZATION NO.: 5005440

FEDERAL EMPLOYER IDENTIFICATION NO.: EIN 35-0868116

COMPLETE ONLY ONE OF THE FOLLOWING APPLICABLE PARTS

(SEE INSTRUCTIONS ON REVERSE)

PART I. All churches, apostolic organizations and religious orders with exclusively religious activities complete this part. (See Instruction A.)

1. Indicate the various sources of this organization's receipts by approximate percentage of each item.
   a. Contributions, gifts, or grants . . . . . 92 %
   b. Income from debt-financed property (rental, lease, dividends, interest, etc.) . . . . . 5 %
   c. Other rental or lease income . . . . . %
   d. Other income (describe) _____ 3 %

2. Is this a group report filed on behalf of affiliated churches? ☐ Yes ☒ No
   If "Yes," see Instruction B.

PART II. Organizations controlled by State or Public Body, check box ☐.
(See Instruction A (5)).

RECEIVED
APR 4 1975
FRANCHISE TAX BOARD
SAN FRANCISCO, CALIF.

PART III. Other exempt organizations with gross receipts $5,000 or less complete the following:
(See Instruction A (3) and F.)

a. Total gross receipts . . . . . $_____
b. Total assets. (Fair Market Value) at end of year . . . . . $_____

TO BE COMPLETED BY ALL ORGANIZATIONS

a. Describe primary and secondary activities (attach separate sheet if needed).
   1. Principal: Religious worship and human service
   2. Secondary: Christian Sunday School, care for the aged,&retarded childre

b. If exempt under Section 23701d, have you during the year (1) attempted to influence any national, state, or local legislation, or (2) participated or intervened in any political campaign? (See Instruction F for definitions).
   ☐ Yes ☒ No If "Yes," attach a detailed description of such activities and copies of any materials published in connection with such activities.

c. Check form(s) filed for current year: Federal ☐ 990 ☐ 990T ☐ 1120
   State ☐ 109

Under penalties of perjury, I declare that I have examined this statement, 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.

Date	Signature of officer	Title	State in which signed
3/31/78	Jean F. Brown	Assistant Secretary	California

Date	Signature of individual or firm preparing this statement	Address

MAIL STATEMENT TO FRANCHISE TAX BOARD, SACRAMENTO, CALIFORNIA 95857

B46(42)

STATE OF CALIFORNIA
FRANCHISE TAX BOARD
SACRAMENTO CA 95857

NOTICE OF SUSPENSION OR FORFEITURE

RECEIVED WITH REMITTANCE
APR 7 1978
FRANCHISE TAX BOARD
SAN FRANCISCO, CALIF.

Date: 04/03/78

PEOPLES TEMPLE OF THE DISCIPLES OF CHR IST,

Corporate No.: 5005440 PT20T

PO BX 214
REDWOOD VLY CA 95470

THE RIGHTS, POWERS, AND PRIVILEGES OF THIS CORPORATION HAVE BEEN SUSPENDED BECAUSE YOU HAVE NOT PAID THE AMOUNT DUE OR FILED THE REQUIRED RETURN.

YOUR RIGHT TO THE CORPORATE NAME HAS BEEN FORFEITED AND IT MAY BE NECESSARY TO SELECT A NEW CORPORATE NAME BEFORE THE CORPORATION CAN BE REVIVED TO GOOD STANDING.

IF THE CORPORATION INTENDS TO TRANSACT BUSINESS OR PROTECT THE CORPORATE NAME, IT MUST REVIVE TO GOOD STANDING IMMEDIATELY.

EXEMPT SECTION
TELEPHONE (916) 355-0392

FTB 2520-M (3-77)

B-46(43)

STATUS QUESTIONNAIRE
and
APPLICATION FOR RELIEF FROM SUSPENSION OR FORFEITURE

Complete the following and return to the Franchise Tax Board, P.O. Box 1468, Sacramento, California 95807

1. Describe status of activity; check appropriate block.

☐ Never active

☐ Was active but ceased activity _____ (DATE)

☒ Still active, began activity Nov. 26, 1965 (DATE)

2. If the corporation is to be relieved from suspension or forfeiture, check box and complete the following:

☒ I hereby make application to have the corporation relieved from suspension or forfeiture.

The corporation's annual accounting period ends Dec. 31, 1977.
Accounting period must end on the last day of a month.

3. If the corporation is to remain suspended or forfeited, complete the following:

A. List all real and/or personal property in which the corporation has an interest, equity or ownership.

B. If assets have been distributed, when and to whom were distributions made?

C. Names and addresses of principal officers.

I certify and declare under penalties of perjury that the foregoing statements are true and complete to the best of my knowledge and belief.

Carol A. Stahl (SIGNED) President (TITLE) 4/7/78 (DATE)

Any stockholder or creditor or a majority of the surviving trustees or directors may sign on behalf of a California bank or corporation.
Any officer, stockholder or creditor may sign on behalf of a foreign bank or corporation.

B4b(44)

Internal Revenue Service

District
Director

Department of the Treasury

450 Golden Gate Ave., Box 36020
San Francisco, Calif. 94102

Person to Contact:
Tak Fukuchi
Telephone Number:
(415) 556-1585
Refer Reply to:
EP/EO:EO-1
Date: APR 13 1978

Peoples Temple of the
Disciples of Christ
P.O. Box 15023
San Francisco, CA 94115

Gentlemen:

This letter is in regards to our letter of February 21, 1978, wherein we requested your cooperation in submitting for our review, within ten days, certain data from your books and records. To date, we have had no response from you.

For your information, we repeat the data requested in our original letter of February 21, 1978.

1) A copy of your organization documents - Articles of Incorporation, Articles of Association, by-laws, or any other written instrument by which your organization was created.

2) A copy of your most recent consolidated financial statement including a balance sheet and a statement of revenue and expenses.

3) Copies of payroll tax returns, Form 941 and 940 filed for the year 1977.

4) Copies of application for license or permit to operate a commercial activity of any kind in any city, county, or state.

The data should be mailed or delivered to the address shown above.

B46(45)

Peoples Temple of the
Disciples of Christ

If we do not hear from you within a reasonable period of time, we may be forced to conclude that an audit is necessary to determine whether your organization is organized and operated as an organization described in section 501(c)(3) of the Internal Revenue Code.

Sincerely,

Mike Rossi
RA

District Director

B46(46)

LAW OFFICES OF
MARSHALL R. BENTZMAN
1256 MARKET STREET
SAN FRANCISCO, CA 94102
(415) 864-3131

April 10, 1978

District Director, IRS
450 Golden Gate Avenue
P.O. Box 36020
S.F., CA 94102

Re: People's Temple of the Disciples of Christ

Dear Sir:

In response to your letter of February 21, 1978, please be informed that:

1) People's Temple did not file Forms 941 and 940 for the calendar year 1977 due to the fact that they had no employees during that time,

2) As of this date, there are no copies of applications for a license or permit to operate a commercial activity of any kind since no commercial activities were in fact operated. We are still checking our records to verify if we have missed any applications for licenses or permits as of this date, and if any are discovered, they will be forwarded to your office.

Your requests #1 and #2 in your February 21, 1978 letter will be supplied sometime this month as we are gathering that information for forwarding to your office.

I hereby request a conference with your office to determine the scope of this examination as to why it is being conducted and what is expected to be found other that a church operating completely within the purview of Section 501(c)(3) of the Internal Revenue Code.

Yours truly,

Marshall R. Bentzman

Marshall R. Bentzman

cc: People's Temple
mrb/mv

B46(47)

Internal Revenue Service

Department of the Treasury

District
Director

450 Golden Gate Ave., Box 36020
San Francisco, Calif. 94102

FEB 21 1978

Peoples Temple of the
Disciples of Christ
P.O. Box 15023
San Francisco, Calif. 94115

Gentlemen:

An examination of your organization is being considered to determine whether it is organized and operated as provided by Section 501(c)(3) of the Internal Revenue Code and to determine if it receives income from any activity which may be subject to income tax as provided by Section 511 of the Internal Revenue Code.

To determine whether an examination is warranted, we are requesting for our review, the following preliminary data from your books and records:

1) A copy of your organizational documents - articles of incorporation, articles of association, by-laws, or any other written instrument by which your organization was created.

2) A copy of your most recent consolidated financial statement including a balance sheet and a statement of revenue and expenses.

3) Copies of payroll tax returns, Forms 941 and 940 filed for the year 1977.

4) Copies of application for license or permit to operate a commercial activity of any kind in any city, county, or state.

Your cooperation in mailing this data to the address shown above within the next ten days will be appreciated.

B48(48)

Peoples Temple of the Disciples of Christ

Please be advised that if an examination is deemed necessary, you will be so notified in writing and such examination will be conducted within the purview of Section 7605(c) of the Internal Revenue Code of 1954 and the Regulations thereunder.

Sincerely,

District Director

B46(49)

State of California - Human Relations Agency Department of Social Welfare

NOTICE OF ACTION

CITY AND COUNTY OF SAN FRANCISCO
DEPARTMENT OF SOCIAL SERVICES
P.O. Box 7988
SAN FRANCISCO, CALIFORNIA 94120

Eddie Reynolds
1029 Geary St #24
S.F. Ca. 94109

State No. 38-583017-0
Date 12-16-77

OAS___ ATD___
AB___ APSB___

Judy McGuire

Your Chore Service allotment
effective 11-1-77

will be _____ hours per week
will remain at 31.5 hours per week
will be reduced to _____ hours per week
will be increased to _____ hours per week

The statutes and/or regulations which require the action are:
AB 2543 - 1976 Cost of Living Adjustments and County approved rate adopted 1/27/77 at $2.90/hr. including both the Employer's share of FICA and the Employee's share of FICA.
The specific reasons and the facts which support this action are as follows:
The Chore Service payment for the pay period from _____ to _____ is computed as follows:

$2.90 x 4.33 X 31.5 / Total hours per ~~month~~ week = $400.00 May
TOTAL AMOUNT

This includes:

Employer's FICA share = $ 22.21
Employee's FICA share = $ 22.21
Net Wage to Chore Service = $ 355.58

If eligible, Retroactive payment from _____ to _____ will be _____
Amount

including Employer's FICA $_____
Employee's FICA $_____
Net Wage $_____

558 - 9261
Telephone Number

Eligibility Worker Unit X217

REMINDER: Retain this and all future copies of this Action Letter for Income Tax Withholding and Social Security tax purposes. No further payment statement(s) will be issued.

ABCD 239- Chore Service SFDSS (2/77)

B 46(50)

State of California - Human Relations Agency Department of Social Welfare

NOTICE OF ACTION

CITY AND COUNTY OF SAN FRANCISCO
DEPARTMENT OF SOCIAL SERVICES
P.O. Box 7988
SAN FRANCISCO, CALIFORNIA 94120

Godshalk, Viola
1029 Geary St. #28
San Francisco, CA. 94109

State No. 38- HC-0 884952
Date 12-21-77

OAS___ ATD___

AB___ APSB___

Your Chore Service allotment effective 11-15-77

will be _____ hours per week
will remain at 20 hours per week
will be reduced to _____ hours per week
will be increased to _____ hours per week

The statutes and/or regulations which require the action are:
AB 2543 - 1976 Cost of Living Adjustments and County approved rate adopted 1/27/77 at $2.90/hr. including both the Employer's share of FICA and the Employee's share of FICA.
The specific reasons and the facts which support this action are as follows:
The Chore Service payment for the pay period from Nov. 15 to Dec. 14 is computed as follows:

$2.90 x 4.33 X 20 hours Per Week = $ 251.14
Total hours per month — TOTAL AMOUNT

This includes:

Employer's FICA share = $ 13.89
Employee's FICA share = $ 13.89
Net Wage to Chore Service = $ 223.36

If eligible, Retroactive payment from _____ to _____ will be _____ Amount

including Employer's FICA $_____
Employee's FICA $_____
Net Wage $_____

558 - 2261 — Telephone Number
XR13 — Eligibility Worker
176 — Unit

REMINDER: Retain this and all future copies of this Action Letter for Income Tax Withholding and Social Security tax purposes. No further payment statement(s) will be issued.

ABCD 239- Chore Service SFDSS (2/77)

B46(5))

Betty - Judith Merriam

I took care of May Griffith for almost a year, and got paid for that time from the government. Please check with Chris Kiee about how much I was paid each month, and for that period of time for Income tax. I also took care of Jewel Bunnell for a full year. I got paid for a full year's wages. Thank You

B46(52)

My Checks came from: City + County of San Francisco
Got paid for taking care of them people. (Homemaker).

* Betty — Income tax form + Information - I did not pay ~~any~~ into any income tax this past year.

Check with Chris Kice about Mae Griffith & Eddie (Jewel) Runnels' records, that she has of the checks that I received for them in 1977 - also Viola Hodshalk's.

I received these checks for Mae Griffith, Viola & Jewel:

Last check for Mae Griffith: Number 50224 Date 9-12-77 Amt. $247.95 (for 2 weeks before she left)

Viola Hodshalk - 577465 - 10-26-77 - $255.20
" " 603073 - Nov. 77 - 266.80
" " 650987 - 12-16-77 - 251.14

Eddie Runnels 528957 - 9-28-77 - $391.50
" " 552870 - 10-13-77 - 391.50
" " 601298 - 11-14-77 - $400.00
" " 650671 - 12-16-77 - $400.00

I think I first started getting paid for Viola in Oct., 1977.

I received a raise of approximately $20.00 after a month starting in May? 1977, for Jewel + also Mae Griffith.

B46(53) Judith Merriam

Jean Brown

This is a tax form we file with the City of San Francisco annually to qualify for exemption from City property tax, as a religious organization using the premises solely and exclusively for religious worship on the premises.

We file these forms every year, with usually about the same answers. The main question to wonder about is that they ask if anyone resides in the building. We are not zoned for living in the building.

Last year, chaikin wrote in response to this,

"yes, caretaker and secretary, 2 small rooms only when working overnight."

the year before, cartmell put
"yes, 2 people reside in the building."

and on the original one, tim stoen put for 1972/73, "commencing 2/1/73 4 rooms were used for living quarters for 5 persons, all being assistant pastors, custodian and clerks."

They inspected the church in October 1975.

I would suggest we hold this til March 1978, as it is not due til March 31. By that time there may be very few people left living in the building.

I would also suggest we send a copy overseas and get their advice.

This is the kind of form Chaikin would delay on as long as possible, at least til March, to put off any possible inspection until absolutely necessary.

June 1/7/78 (There is also the possibillity that the City might anticipate denying our exemption, considering our political acitvity ... another reason to delay for now though my guess is they would not and would leave it to the IRS to do the dirty work.

B46(54)

Parcel number or
Legal Description _____

1978 CHURCH EXEMPTION

CLAIM FOR EXEMPTION FROM PROPERTY TAXES UNDER SECTION 3(f), 4(d), AND 5, OF ARTICLE XIII OF THE CONSTITUTION OF THE STATE OF CALIFORNIA AND SECTIONS 206, 206.1, AND 256 OF THE REVENUE AND TAXATION CODE

(See also Sections 251, 254, 255, 260, 270, and 271 of the Revenue and Taxation Code.)

To receive the full exemption, a claimant must complete and file this form with the Assessor by March 31.

State of California, County of San Francisco

_____ states:
(Name of person making claim)

1. That as _____
(Title, such as President, etc.)

2. of the PEOPLE'S TEMPLE OF THE DISCIPLES OF CHRIST
(Corporate or organization name of church)

3. the mailing address of which is 1859 Geary St. ZIP 94115 ;
(Give complete address)

4. the location of the property of which is 1859 Geary Street ZIP 94115 ;
(Give complete address)

5. that I make this claim for church exemption on behalf of said organization for the 19 78 – 19 79 fiscal year on the property listed on this form and on any accompanying forms (attach a separate form for each location);

6. that all buildings and equipment claimed as exempt are used solely for religious worship; or that any building in the course of erection is intended to be used solely for religious worship;

7. that the land claimed as exempt is required for the convenient use of said buildings;

8. that all real property owned by the church upon which exemption is claimed for parking purposes is necessarily and reasonably required for the parking of automobiles of persons attending or engaged in religious worship or religious activity, and which is not at other times used for commercial purposes. "Commercial purposes" does not include the parking of vehicles or bicycles, the revenue of which does not exceed the ordinary and necessary costs of operating and maintaining the property for parking purposes.

STATE OF CALIFORNIA
COUNTY OF San Francisco } ss

I declare under penalty of perjury that this claim for church exemption, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief.

_____ _____
Signature of person making claim. Date

THE QUESTIONS ON THE REVERSE SIDE ARE A PART OF THIS CLAIM AND MUST BE ANSWERED.
THIS EXEMPTION CLAIM IS A PUBLIC RECORD AND IS SUBJECT TO PUBLIC INSPECTION.

Received by _____
(Deputy Assessor)
of San Francisco
(County or City)
on _____
(Date)

	VOL.	BLOCK	LOT	F	P
1	5	707	18		
2					
3					

	LOT	LAND	IMPROV	EXEMPT	NET TOTAL
1					
2					
3	B 46 (55)				

SEE ASD AH 262 FRONT 9-14-72 (REVISED 10-1-75)

QUESTIONNAIRE FOR CHURCH EXEMPTION

Answer each question below; give as much detail as you deem necessary to support your claim for exemption for this property. Leased property may also be exempt if listed under lines 7 or 8 below; if leased property is listed below, it is not necessary for the lessor to also claim the exemption on the Lessors' Exemption Claim.

1. State all uses of the real estate (parcel) described on the front of the form. _____

_____

2. Is an elementary school being operated on this parcel? _____ (YES OR NO)

Is a nursery school being operated on this parcel? _____ (YES OR NO)

If either answer is "yes", provide:
(1) name of the school _____,
(2) name of the operator _____,
(3) nursery school state license number _____,
(4) expiration date _____.

If the answer to either of the above questions is "yes" and a Welfare Exemption claim has not been filed on this parcel, please contact the Assessor's Office immediately. The deadline for timely filing of the Welfare Exemption claim is March 15, EACH YEAR.

3. Has there been any change in the use of this parcel since 12:01 a.m., March 1 last year? _____ (YES OR NO) If so, explain.

_____

4. Has there been any construction commenced and/or completed on this parcel since 12:01 a.m., March 1 last year? _____ (YES OR NO)

If so, explain. _____

5. Is any portion of this parcel used for living quarters for any person? _____ (YES OR NO) If so, describe that portion.

_____

6. Has any portion of this parcel been rented to, leased to, or been used and/or operated by some person or organization other than the claimant since 12:01 a.m., March 1 last year? _____ (YES OR NO) If so, describe that portion, its use, and the number of hours per week of such use. _____

_____

Generally, for the property to be exempt, both the owner and "user"/operator must file a Welfare Exemption claim.

7. Is this real estate (parcel) owned by the religious organization claiming the exemption? _____ (YES OR NO) If not, state name and address of the owner. _____

_____

Portions of the property used for parking purposes are not exempt unless owned by the religious organization.

8. Is any equipment or other property at this location being leased or rented from someone else? _____ (YES OR NO)

If the answer is "yes", list in the remarks section the name and address of the owner and the type, make, model, and serial number of the property; if the property listed is not used exclusively for religious worship, please state the other uses of the property.

REMARKS: _____

_____

_____

_____

PERSON TO CONTACT DURING NORMAL BUSINESS HOURS FOR ADDITIONAL INFORMATION

Name _____

Address _____

_____

Telephone Number _____

SBE-ASD AH 262 BACK 9-29-77

B4766

TO: Accounting staff

FROM:

RE: Taxes, reports and so forth---answers and advice needed asap

1. Janaro business property report form for the County. Instructions were that there were no changes in the way it was to be done, etc, other than taking off equipment that we no longer have, etc. So questions on the attached schedule from last year (gotten at the Assessor's office). From talking with Claire and Rob who were both on the ranch, we cannot figure out what vehicles the following are (other than they are not at the ranch):
   a. 1958 Ford Pick-up (was it Jack Barron's???? We no longer have it regardless.
   b. 1968 Ford sedan (cannot figure out what car it is. We no longer have it eithe
   c. 1972 Dodge stationwagon used for pt transportation, etc. Claire said it was never on the ranch, etc, etc.

We don't want to mess up anything, but don't know what to put down. The vehicles and other property are supposed to be things that are on the ranch as of March 1, 1978. Obviously we don't what to say if asked, etc, etc, etc. Help! We have asked for an extension of one month. Also cannot understand how figures were reached. I do understand principles behind straight line, double declining balance, etc as used it the usual sense, but applying that to say, the first entry, how does it work--what do the column headings mean in relation to what is writtene,tc.

2. Ron and Debbie Sines are not married and never have been, though their parents think so. They want to know how to file, etc. Debbie will get a refund regardles of whether she files single or married. We do not know what you put down over there for Ron. Debbie said she tried to get an answer last year about what to do and just couldn't get one ans so went ahead and filed jointly, etc.

3. Mike and Martha Kilngman are complicated by several things:
   a. Martha received a form from the govt asking info re her being head of household and her name was crossed off and Mike's name placed there. A computer print-out fed her name out and wo what are we doing about it?
   b. We understand over here that she was receiving welfare for April. Also Mike being at the ranch is living in a fishbowl and it's known all over the community, as well as by Dept of Health, that we have no children living here. So for him to claim head of household when April's passport will show she was in Guyana, etc, etc, let alone the welfare bit didn't hold up. (Checking into Head of household status, found out that it takes the child being in the home for more than half the year and only exceptions have been for child supporting parents.....

B46(57)

Schedule C-3

Janaro Happy Acres
Schedule of Depreciation
1976

RECEIVED
APR 18 1977
Mendocino County
Assessor's Office

55#

Date Acquired	Method	Item	Cost or Basis	Tax Credit	Salvage*	Prior Depreciation	Deprec. Balance	1976 Deprec.
4/73	5L/5yr	Bunk beds	213 —			28 —	100 —	4260
8/73	5L/2yr	Washer	154 —			32 —	—	—
7/73	5L/2yr	1958 Ford Pickup	100 —			25 —	—	—
11/73	150DB 5yr	1970 Dodge Van	2049 —	95.62		102 —	57863	28730
12/73	150DB 5yr	1968 Ford Sedan?	990 —	23.10		41 —	—	—
		Less 10% pers. Total cost 1100 for patient transp.	2792 —	130.29			128928	66464
4/74	150DB 5yr	1971 Wh. Ford Van - Patient Transp.	1350 —	31.50			62326	31162
11/74	150DB 3yr	1968 Chrysler Sta Wagon (Patient Transp.)	360.14	8.40			18797	9398
1/76	150DB 4	1972 Dodge Sta Wa. (Patient Transp.)	2147 —				2147 —	805.12
2/76	150DB 3	Sw Fur Set for Guest Entertaining (Patient Transp.)	2596 —				2596 —	129799
5/76	150DB 4	8 used Bureaus	495 —				495 —	185.62
5/76	150DB 3	Bunk Beds 6 (econ'l)	750 —				750 —	375 —
6/76	150DB 4	Used Kitchen Range	2014 —				2014 —	755.25
								482112

* No Salvage as patients are mentally retarded semi- & adult male youths & are very hard on furniture, often breaking it in tantrum

B46(58)

RE: TAXES

Attached with this report are xeroxes of all of the tax returns which have been mailed in after your rough drafts were received in the mail last week.

Some of the people on Evelyn's mother's listwhich had been chosen to itemize 50% had already done their own, including me, because it was my understanding until I received the packet in the mail that communals were to do their own, and do it on the short form. Well, we caught what we could, and have some questions about others:

1. We noticed you itemized the maximum 50%/on several donation, but on their matching State returns there was no itemization. I think there were only about 4or 5 State returns thathad itemized church donations, and then it wasnt the maximum20% for the State limit. You did itemize 20% on Mike Klingman's, but we have to redo it because you've shown him as head of household while we believe Ellen had April in 1977 with her and was collecting afdc for her. And this year the State Franchise Tax Board sent Ellen a questionnaire to fill out explaining why she claimed head of household in 1976.

2. Some of the problems I had Bonnie look at the Saturday before the 17th, and she noticed that the sales tax deduction on the State and IRS returns did not match any figures in the tables provided in the directions in the tax books. The rule is that if you use the standards figures in the tax instruction tables, then you dont have to worry about providing receipts. However, Bonnie says she cannot figure out where the sales tax deduction figures came from; cannot find them in the tax pamphlets nor in the Master Tax Guide.

   a. We had to redo Jerry Wilson because you had him head of household and claiming his 3 kids; those kids havent been with him for over a year and the welfare and d.a. chased him for awhile before we took over in Sept. 1977 when he lived apostolically, and we started paying regular child support payments for him.

   b. Claire filed an extension of time forone month on the County ~~xxxxxxxxxxxx~~ business property statement as the sample that we have from last year which Evelyn's mother filed showed cars and items on the depreciation schedule which neither Claire nor Bonnie could traae down as existing ever at the ranch. Bonnie will ~~xxixx~~ figure out ~~what~~ as best she can a form and send it down for your review and return. We have 1 month extension applied for; Bonnie called the County Tax Office and confirmed that they do grant such extensions before Claire went ahead and mailed it in.

B46(59)

3. The tax package on Truth Enterprises was sent over this week with Georgia; I understand tongght that the brief case is found and ~~xx~~ this envelope should be in it; Betty prepared it with blank tax forms and xeroxes of recap sheets of expenditures andincome, etc. If anything further is needed let me know.

4. Franchise Tax Board Notice of Revocation and Forfeiture of Privileges sent to P.T. last week: Martha has probably also already written this one up, so this may be redundant. The Notice was sent supposedly because we had never filed the Forms 199B for the years 1974, 1975 and 1976, information returns. Ed left instructions that these were to be done when he went overseas, but no one here knew how to do it because we didnt know whatpercentages to put in regarding donations, properties, etc. We had taken the forms to Buddy, and he was going to file them, and he was aware of the deadline. But he didnt mention them again, and we failed to pick up on them also, and so the time passed and hedid not file them When we took the Revocation and Forfeiture notice into him, he fell back on the excuse that we had never given him figures to fill in the forms. Well, he should have had it calendared, but of course that does not excuse us from the responsibility of reminding him and being on top of the situation enough to fill out the forms before the deadline. The night we took the Notice in, we filled out the information returns in his office, comparing the previous years before 1974 to arrive at some percentages. Attached are copies ofthe informational returns. Buddy mailed them in with the attached letter, assuming all would work out. But we wanted to be sure and had Tom Adams take the forms personally to Sacramento, including a letter reserving the corporate name of Peoples Temple (which Dr. South had recommended was absolutelynecessary, whereas Buddy had not even mentioned it). Sacramento would not accept the reserve letter, and didnt give Tom any kind of receipt ~~other than a stamp on the forms 199B~~. Later we had him take in duplicates to the San Francisco office of the Franchise Tax Board, and after several days of checking with them, during which time the Sacramento office informed us that we had submitted the forms after the regular computer time so that we would not be registered in the records as being back in action tilnext month. We finally hassled this one out with the SF office, who called the Sacto office and after much checking backand forth, we got a letter officialy lifting the forfeiture and revocation of privileges, and a certification from the Secretary of State reinstating our name. My impression from all of this is that Buddy is lackadasical, and talks big but doesnt produce.

B46(60)

5. Peoples Temple audit letters from IRS: The first letter came and we took it to Buddy. His recommendationthen was not to comply, that the ~~xxxxxxxxxxxxx~~ questions asked were groundless, that he suspected they were questions based on suspicion of unrelated business income but that the only quetions IRS could ask at the district level could only deal with whether we were functioning as a church, and thus the questions re profit and income and financial statements didnt have to beanaswered. It was our impression that after the first delay letter he was to write, asking for an extension of time, which he did; that the next letter would be a general protest based on the grounds that the questions in the letter didnt have any right being asked. However, he said today that after he had talked with his IRS contact, the district office can ask such questions with the intent of determining whether we are operating as a church, that it is not necessarily a question of unrelated business income, and that the best thing to do would be to reply to the letter and aot protest it. He went ahead and wrote this letter, and did not confer with us about it nor did he show it to us before it went out in the mail. He gave a copy to Clancy after it had been already been mailed. When we questioned this today, he explained that he had been mistaken before but after conferring with his IRS Friend, he concluded that the bst thing would be not to provoke the national regional director by not complying with the district director, and rather comply with the district director and possibly head off an audit by the regional director. However, this is in direct opposition to Dr. South's recommendations, who has always recommended that we not comply. He also said that he wants affidavits of substantiating material, such as Martha's conversation with Irvin, etc. so that he can back up any claims against the IRS of outside harassment with evidence. This was one of this "talking big" periods; he tends to talk alot about it but do the reverse. He is also disturbingly absentminded about our case as he never remembers specifics on things like Truth Enterprises, Valley Enterprises; we always have to go through background explanations about the printing, etc. as if he never heard it before.

We found out

After he replied to the first audit letter on April 10, sending it to the DistrictDirector office because the first letter had never been marked with identifying symbols or name of writer; he got another audit letter (we got it, addressed to us, despite the fact that he's written to the IRS several months ago enclosing a power of attorney and asking that mail be directed to him). The second audit letter is identical to the first, except the first cites grounds as IRS Code Section 7605(c), a copy of which we sent to you already; the second letter does not mention this Code. Buddy now plans to call the writer of the second leter, explain that he did send the first letter, to make it clear that we did respond, as he things they are trying to set a pattern of nonresponse, at which time the ~~xxxx~~ wholematter would go to the national regional level and an automatic audit.

846(61)

6. Following is a transcript of conversation with Dr. South on 4/3 and Martha re unrelated business income; this may be old news but I have never written it up before, and Martha may have already sent a summary toyou: We asked, if we had gone ahead and filed unrelated business income returns on the 3 operations Ed was concerned about, would they audit us. He replied "sure, we don't know what the source of the letter (the original IRS audit letter) is now. I dont think that if you would have filed unrelated business income, that it would have changed things. It's either a normal audit of a charitable organization to verify that they are a charitable organization that doesn't have unrelated business taxable income, or it's for some other purpose." ~~Xexaskedxxifxthexxxasxxxdetermi~~ "If there was a determination that you owed some amount of tax, they ould levy on your assets, but you would have an opportunity to pay. Only levy the amount that they determined that we owed. They can record a lien if you fail to pay, and by recording the lien, would preclude you from selling property. On all property until you cleared the tax bill.

Re the Hargis case, tax exemption revoked retroactively: "I don't think it has any bearing on us at this point; you're jumping the gun. First they have to make the determination that you're not a tax exempt organization. Then after that we go through the courts. Once they determine that you're not a church, then your income is subject to tax, retroactive. They can only go back 3 years.

post 74 tax law.

7. See Law Office Report #22, page 4, item 9: re church exemption 1978, 1859 Geary property, S.F. In that item I explained that I sent over a request for instructions in January, and attached a copy of the request. I am attaching a copy of that request again. The reason for this is that I have discovered that I made a mistake and I dont know that it's a retrivable one at this point---I said in the request that last year Chaikin filled in the tax form saying that a caretaker and a secretary stayed in 2 small rooms when working overnight. The directions came back, fill it out same as last year, and mail it in. I took it in personally and got a lot of flak from the tax assessor's clerk, who was worried about the statement re someone living in the building. Later Martha and I were at Buddy's office, and he had our tax exemption file on P.T.; looking through it I found the 1977 Property Tax Exemption application which had been ~~xxxxxxd~~ submitted last year by Chaikin; it said NO ONE lived in the building. The form that I quoted from wha I sent over the request for instructions was the 1976 application, not the 1977. So, although the application was taken in personally and then mailed certified return receipt requested, we dont know if we will pass the test, because I filled it out wrong on the back. Have heard nothing further since it was mailed in. Better check with Chaikin on this one.

file amended [illegible] form, [illegible] Cam E E

B 46 (62)

8. Another tax problem: For the past 2 years or more, certain people were on attendant care for disabled seniors, including Tenna Turner, Juanita Bogue, Judy Merriam, Andy Silver. Tish and Ed conferred on the problem of quarterly tax returns for these people, which is required by the State tax; however, no one ever reached a final decision other than not to do anything. Kris K. wrote it up several times, sent it over, never got an answer. Now I have Judy Merriam's records given to me by her; Andy was running around trying to find out from Kris and Jinny Cheek how to file his taxes as attendant care til I stopped him and said wait. Kris has said that it is a loophole situation, where if you dont report, they dont know about you. However, looking at Judy's papers, I wonder. See attached copies. One of the rationales for stalling was that gradually all of the attendants left. But we do have Andy, and we do have Judy, who still takes care of Jewel and Viola. How do we resolve this problem?

don't know, maybe we could just wait & see if they catch us. &

9. Attached is copy of Bonnie's write-up re problems she had with RWV people taxes, and re the property business tax exemption application form. The original is in the envelope with the tax returns.

I AM SENDING OVER A COPY OF THIS KORK REPORT FOR TISH, A COPY FOR JULIA, A COPY FOR MILDRED = 3.

B 46 (63)

STATE OF CALIFORNIA

FRANCHISE TAX BOARD
SACRAMENTO, CALIFORNIA 95857

April 13, 1978

Peoples Temple of the Disciples of Christ
P.O. Box 15384
San Francisco, CA 94115

Subject : CERTIFICATE OF RELIEF FROM SUSPENSION OR FORFEITURE

Corporate Name : PEOPLES TEMPLE OF THE DISCIPLES OF CHRIST
Corporate Number: 5005440 PT20T

This corporation has been relieved of suspension or forfeiture and is now in good standing with the Franchise Tax Board.

Howard
Collection Section
Telephone
(415) 557-0796

FTB 2557 (3-76)

B-46 (64)

SEC/STATE FORM CI-4 (REV. 1-77)
DUP ① OSP

RECEIPT

Issuing Certificate of Reservation
For Corporate Name $4.00

Special Handling:

Jean F. Brown
P.O. Box 15023
San Francisco, California 94115

No. 77704

State of California No. 77704

Office of the
Secretary of State

I, MARCH FONG EU, Secretary of State of the State of California, do hereby certify that the name:

PEOPLES TEMPLE OF THE DISCIPLES OF CHRIST

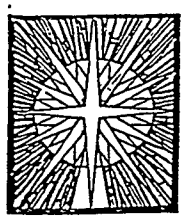
is not one which is likely to mislead the public and is not the same as, and does not resemble, so closely as to tend to deceive the name of a corporation formed under the laws of this State, or the name of a corporation not incorporated under the laws of this State which is authorized to transact intrastate business in this State, or a name which is under reservation, as provided in Section 201 of the Corporations Code of this State, and that this name is hereby reserved for a period of sixty days commencing on the date hereof for the use of the applicant for this certificate.

Issued April 10, 1978 rb

March Fong Eu

Secretary of State

B 46 (65)



PEOPLES TEMPLE

OF THE
DISCIPLES OF CHRIST

Jim Jones,
Pastor

April 6, 1978

"For I was an hungered
and ye gave me meat;
I was thirsty
and ye gave me drink;
I was a stranger
and ye took me in;
Naked, and ye clothed me;
I was sick and ye visited me;
I was in prison,
and ye came unto me.
"Then shall the righteous
Answer him, saying,
When saw we thee an hungered
And fed thee?
Or thirsty,
And gave thee drink?
When saw we thee a stranger
And took thee in?
Or naked, and clothed thee
Or when saw we thee sick?
Or in prison,
And came unto thee?
"Verily I say unto you,
Inasmuch as ye have done it
Unto one of the least of these...
...Ye have done it unto me"

Matthew 25:35-40

Office of the Secretary of State
Corporate Division, Exempt Division
Sacramento
California

Re: Peoples Temple of the Disciples of Christ

Dear Sirs:

This office has received from the Franchise Tax Board Notice of Suspension or Forfeiture, and our attorneys are presently corresponding with the Franchise Tax Board about the Notice.

On behalf of Peoples Temple, I am hereby requesting that you reserve the name of Peoples Temple of the Disciples of Christ, a California corporation, until said corporation is determined to be revived in good standing.

Sincerely,

Jean F. Brown

Jean F. Brown
Assistant Secretary
Board of Directors
Peoples Temple of the Disciples of Christ

B 46 (66)

89-4286-2018

HAND DELIVERED

LAW OFFICES OF
MARSHALL R. BENTZMAN
1256 MARKET STREET
SAN FRANCISCO, CA 94102

(415) 864-3131

April 7, 1978

State of California
Franchise Tax Board
Sacramento, California 95857

Attention: Ms. Jackie Nance, Office Supervisor
Exempt Unit

Re: Peoples Temple of the Disciples of Christ (PT)
Corporate Number : 5005440
Parent Number : 0256780

Dear Ms. Nance:

Enclosed for your records and pursuant to our telephone conversation today are:

1). Application for Relief From Suspension.
2). PT check number 989, dated April 5, 1978, in the amount of $10.00 as payment of revivor fee..
3). Forms 199B for calendar year 1974, 1975, and 1976.

As you know, the Forms 199B for 1974, 1975, and 1976 were filed on March 31, 1978, but had not been cleared by your computer records.

This letter also confirms our discussion of a January 23, 1978 letter from your office (symbols -- 344;GR/RPT: me) which relieved Peoples Temple of filing this Form 199B for calendar years after 1976. Therefore, no Form 199B must be filed for 1977 and thereafter due to our being included in our parent organization's filing of their group returns.

Thank you for your cooperation in this matter.

Yours truly,

Marshall R. Bentzman

Marshall R. Bentzman

enclosures
cc: Peoples Temple

MRB/jfb

B4b (67)

HAND DELIVERED

RECEIVED
APR 7 1978
FRANCHISE TAX BOARD
SAN FRANCISCO, CALIF.

PEOPLES TEMPLE
OF THE DISCIPLES OF CHRIST
P.O. BOX 15384
SAN FRANCISCO, CALIF. 94115

Bank of Montreal
(California)
SAN FRANCISCO, CALIF. 94104

98:

4/5 1978

11-
12:1

PAY No More than ten and no/100 — No more than
DOLLARS $ 10.00

TO THE ORDER OF Franchise Tax Board
345 Larkin
San Francisco CA

Carol A. Stakl
Jan F. Brown

⑈000989⑈ ⑆1210⑆0003⑆ 00 10330 6⑈

PEOPLES TEMPLE
OF THE DISCIPLES OF CHRIST

DETACH AND RETAIN THIS STATEMENT
THE ATTACHED CHECK IS IN PAYMENT OF ITEMS DESCRIBED BELOW
IF NOT CORRECT PLEASE NOTIFY US PROMPTLY NO RECEIPT DESIRED

DELUXE - FORM WVC-3 V-2

DATE	DESCRIPTION	AMOUNT
4/7/78	Franchise Tax Board Reviver Fee	$10.00

B46(68)

FORM 199B

CALIFORNIA

INCOME YEAR 1976

EXEMPT ORGANIZATION ANNUAL INFORMATION STATEMENT

For calendar year 1976
or fiscal year begun _____, 1976, and ended _____, 1977

Indicate address change on label.

Peoples Temple of the Disciples of Christ
P.O. Box 15023
San Francisco CA 94115

PLEASE AFFIX PREADDRESSED LABEL. PRINT OR TYPE

DO NOT USE THESE SPACES

SERIAL NO. T

CY	CA	A	EC

CORPORATE OR ORGANIZATION NO.
5005440

FEDERAL EMPLOYER IDENTIFICATION NO.
EIN 35-0868116

COMPLETE *ONLY ONE* OF THE FOLLOWING APPLICABLE PARTS
(SEE INSTRUCTIONS ON REVERSE)

PART I. All churches, apostolic organizations and religious orders with exclusively religious activities complete this part. (See Instruction A.)

1. Indicate the various sources of this organization's receipts by approximate percentage of each item.
   a. Contributions, gifts, or grants . . . . . 94 %
   b. Income from debt-financed property (rental, lease, dividends, interest, etc.) . . . . . 4 %
   c. Other income (describe) _____ 2 %

PART II. Organizations controlled by State or Public Body, check box ☐. (See Instruction A (5)).

PART III. Other exempt organizations with gross receipts normally $5,000 or less (if average gross receipts exceed $5,000, Form 199 must be filed) complete the following: (See Instruction A (3) and F.)

RECEIVED APR 7 1978 FRANCHISE TAX BOARD SACRAMENTO

a. Gross receipts from dues, fees and assessment of members . . . . . $_____
b. Total gross receipts . . . . . $_____
c. If gross receipts for this year are over $5,000 but the average for the last three years (including the current year) is not over $5,000, complete the following:
   GROSS RECEIPTS FOR: 1974 _____ 1975 _____ 1976 _____
   Average gross receipts for reporting . . . . . $_____

TO BE COMPLETED BY ALL ORGANIZATIONS

a. Describe primary and secondary activities (attach separate sheet if needed).
   1. Principal: Religious worship and human service.
   2. Secondary: Christian Sunday School, care for the aged & retarded children.

b. If exempt under Section 23701d, have you during the year (1) attempted to influence any national, state, or local legislation, or (2) participated or intervened in any political campaign? (See Instruction F for definitions).
   ☐ Yes XX No If "Yes," attach a detailed description of such activities and copies of any materials published in connection with such activities.

c. Check form(s) filed for current year: Federal ☐ 990 ☐ 990T ☐ 1120; State ☐ 109
d. The books are in care of ► Laetitia Leroy Telephone Number: 922 6418
   Located at ► San Francisco CA

Under penalties of perjury, I declare that I have examined this statement, 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.

3/31/78	Jean F. Brown	Assistant Secretary	California
Date	Signature of officer	Title	State in which signed

Date	Signature of individual or firm preparing this statement	Address

MAIL STATEMENT TO FRANCHISE TAX BOARD, SACRAMENTO, CALIFORNIA 95857

848 (69)

FORM 199B

CALIFORNIA

EXEMPT ORGANIZATION ANNUAL INFORMATION STATEMENT

INCOME YEAR 1975

For calendar year 1975
or fiscal year begun _____, 1975, and ended _____, 1976

Indicate address change on label.

Peoples Temple of the Disciples of Christ
P.O. Box I5023
San Francisco CA 94115

PLEASE AFFIX PREADDRESSED LABEL. PRINT OR TYPE

DO NOT USE THESE SPACES

SERIAL NO.

CY	CA	A	CC

CORPORATE OR ORGANIZATION NO.
5005440

FEDERAL EMPLOYER IDENTIFICATION NO.
EIN 35-0868116
UP 94 214 7086

COMPLETE *ONLY ONE* OF THE FOLLOWING APPLICABLE PARTS
(SEE INSTRUCTIONS ON REVERSE)

PART I. All churches, apostolic organizations and religious orders with exclusively religious activities complete this part. (See Instruction A.)

1. Indicate the various sources of this organization's receipts by approximate percentage of each item.
   a. Contributions, gifts, or grants . . . . . 94 %
   b. Income from debt-financed property (rental, lease, dividends, interest, etc.) . . . . . 4 %
   c. Other rental or lease income . . . . . %
   d. Other income (describe) _____ 2 %
2. Is this a group report filed on behalf of affiliated churches? ☐ Yes ☒ No If "Yes," see Instruction B.

RECEIVED
APR 7 1978
FRANCHISE TAX BOARD
SAN FRANCISCO, CALIF.

PART II. Organizations controlled by State or Public Body, check box ☐. (See Instruction A (5)).

PART III. Other exempt organizations with gross receipts $5,000 or less complete the following: (See Instruction A (3) and F.)
   a. Total gross receipts . . . . . $_____
   b. Total assets. (Fair Market Value) at end of year . . . . . $_____

TO BE COMPLETED BY ALL ORGANIZATIONS

a. Describe primary and secondary activities (attach separate sheet if needed).
   1. Principal: Religious worship and human service.
   2. Secondary: Christian Sunday School, care for the aged & retarded child

b. If exempt under Section 23701d, have you during the year (1) attempted to influence any national, state, or local legislation, or (2) participated or intervened in any political campaign? (See Instruction F for definitions).
   ☐ Yes ☒ No If "Yes," attach a detailed description of such activities and copies of any materials published in connection with such activities.

c. Check form(s) filed for current year: Federal ☐ 990 ☐ 990T ☐ 1120; State ☐ 109

Under penalties of perjury, I declare that I have examined this statement, 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.

3/31/78	Jean F. Brown	Assistant Secretary	California
Date	Signature of officer	Title	State in which signed

Date	Signature of individual or firm preparing this statement	Address

MAIL STATEMENT TO FRANCHISE TAX BOARD, SACRAMENTO, CALIFORNIA 95857

B 46 (70)

FORM 199B

CALIFORNIA

EXEMPT ORGANIZATION ANNUAL INFORMATION STATEMENT

INCOME YEAR 1974

For calendar year 1974 or fiscal year begun _____, 1974, and ended _____, 1975

DO NOT USE THESE SPACES

SERIAL NO.

CY	CA	A	CC

Please use label attached or type or print. Indicate address change on label.

Name of organization: Peoples Temple of the Disciples of Christ

Address (number and street): P.O. Box 15023

City or town, State and ZIP code: San Francisco CA 94115

CORPORATE OR ORGANIZATION NO.: 5005440

FEDERAL EMPLOYER IDENTIFICATION NO.: EIN: 35-0868116

COMPLETE *ONLY ONE* OF THE FOLLOWING APPLICABLE PARTS

(SEE INSTRUCTIONS ON REVERSE)

PART I. All churches, apostolic organizations and religious orders with exclusively religious activities complete this part. (See Instruction A.)

1. Indicate the various sources of this organization's receipts by approximate percentage of each item.
   - a. Contributions, gifts, or grants . . . . . 92 %
   - b. Income from debt-financed property (rental, lease, dividends, interest, etc.) . . . . . 5 %
   - c. Other rental or lease income . . . . . %
   - d. Other income (describe) _____ 3 %
2. Is this a group report filed on behalf of affiliated churches? ☐ Yes ☒ No
   If "Yes," see Instruction B.

PART II. Organizations controlled by State or Public Body, check box ☐ . (See Instruction A (5)).

RECEIVED
APR 7 1978
FRANCHISE TAX BOARD
SAN FRANCISCO, CALIF.

PART III. Other exempt organizations with gross receipts $5,000 or less complete the following: (See Instruction A (3) and F.)

- a. Total gross receipts . . . . . $_____
- b. Total assets. (Fair Market Value) at end of year . . . . . $_____

TO BE COMPLETED BY ALL ORGANIZATIONS

a. Describe primary and secondary activities (attach separate sheet if needed).
1. Principal: Religious worship and human service
2. Secondary: Christian Sunday School, care for the aged, &retarded childre

b. If exempt under Section 23701d, have you during the year (1) attempted to influence any national, state, or local legislation, or (2) participated or intervened in any political campaign? (See Instruction F for definitions).
☐ Yes ☒ No If "Yes," attach a detailed description of such activities and copies of any materials published in connection with such activities.

c. Check form(s) filed for current year: Federal ☐ 990 ☐ 990T ☐ 1120
State ☐ 109

Under penalties of perjury, I declare that I have examined this statement, 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.

Date	Signature of officer	Title	State in which signed
3/31/78	Jean F Brown	Assistant Secretary	California

Date	Signature of individual or firm preparing this statement	Address

MAIL STATEMENT TO FRANCHISE TAX BOARD, SACRAMENTO, CALIFORNIA 95857

B46(71)

STATE OF CALIFORNIA
FRANCHISE TAX BOARD
SACRAMENTO CA 95857

NOTICE OF SUSPENSION OR FORFEITURE

RECEIVED
WITH REMITTANCE
APR 7 1978
FRANCHISE TAX BOARD
SAN FRANCISCO, CALIF.

Date: 04/03/78

PEOPLES TEMPLE OF THE DISCIPLES OF CHR IST,

Corporate No.: 5005440 PT20T

PO BX 214
REDWOOD VLY CA 95470

THE RIGHTS, POWERS, AND PRIVILEGES OF THIS CORPORATION HAVE BEEN SUSPENDED BECAUSE YOU HAVE NOT PAID THE AMOUNT DUE OR FILED THE REQUIRED RETURN.

YOUR RIGHT TO THE CORPORATE NAME HAS BEEN FORFEITED AND IT MAY BE NECESSARY TO SELECT A NEW CORPORATE NAME BEFORE THE CORPORATION CAN BE REVIVED TO GOOD STANDING.

IF THE CORPORATION INTENDS TO TRANSACT BUSINESS OR PROTECT THE CORPORATE NAME, IT MUST REVIVE TO GOOD STANDING IMMEDIATELY.

EXEMPT SECTION
TELEPHONE (916) 355-0392

FTB 2520-M (3-77)

B-46 (72)

STATUS QUESTIONNAIRE
and
APPLICATION FOR RELIEF FROM SUSPENSION OR FORFEITURE

Complete the following and return to the Franchise Tax Board, P.O. Box 1468, Sacramento, California 95807

1. Describe status of activity; check appropriate block.

☐ Never active

☐ Was active but ceased activity _____ (DATE)

☒ Still active, began activity Nov. 26, 1965 (DATE)

2. If the corporation is to be relieved from suspension or forfeiture, check box and complete the following:

☒ I hereby make application to have the corporation relieved from suspension or forfeiture.

The corporation's annual accounting period ends Dec. 31, 1977.
Accounting period must end on the last day of a month.

3. If the corporation is to remain suspended or forfeited, complete the following:

A. List all real and/or personal property in which the corporation has an interest, equity or ownership.

B. If assets have been distributed, when and to whom were distributions made?

C. Names and addresses of principal officers.

I certify and declare under penalties of perjury that the foregoing statements are true and complete to the best of my knowledge and belief.

Carol A. Stahl (SIGNED) President (TITLE) 4/7/78 (DATE)

Any stockholder or creditor or a majority of the surviving trustees or directors may sign on behalf of a California bank or corporation.
Any officer, stockholder or creditor may sign on behalf of a foreign bank or corporation.

R 46(73)

Internal Revenue Service

District
Director

Department of the Treasury

450 Golden Gate Ave., Box 36020
San Francisco, Calif. 94102

Person to Contact:
Tak Fukuchi
Telephone Number:
(415) 556-1585
Refer Reply to:
EP/EO:EO-1
Date: APR 13 1978

Peoples Temple of the
Disciples of Christ
P.O. Box 15023
San Francisco, CA 94115

Gentlemen:

This letter is in regards to our letter of February 21, 1978, wherein we requested your cooperation in submitting for our review, within ten days, certain data from your books and records. To date, we have had no response from you.

For your information, we repeat the data requested in our original letter of February 21, 1978.

1) A copy of your organization documents - Articles of Incorporation, Articles of Association, by-laws, or any other written instrument by which your organization was created.

2) A copy of your most recent consolidated financial statement including a balance sheet and a statement of revenue and expenses.

3) Copies of payroll tax returns, Form 941 and 940 filed for the year 1977.

4) Copies of application for license or permit to operate a commercial activity of any kind in any city, county, or state.

The data should be mailed or delivered to the address shown above.

R:46 (74)

Peoples Temple of the
Disciples of Christ

If we do not hear from you within a reasonable period of time, we may be forced to conclude that an audit is necessary to determine whether your organization is organized and operated as an organization described in section 501(c)(3) of the Internal Revenue Code.

Sincerely,

Michael Bossi
RA

District Director

B-46754

LAW OFFICES OF
MARSHALL R. BENTZMAN
1256 MARKET STREET
SAN FRANCISCO, CA 94102

(415) 864-3131

April 10, 1978

District Director, IRS
450 Golden Gate Avenue
P.O. Box 36020
S.F., CA 94102

Re: People's Temple of the Disciples of Christ

Dear Sir:

In response to your letter of February 21, 1978, please be informed that:

1) People's Temple did not file Forms 941 and 940 for the calendar year 1977 due to the fact that they had no employees during that time,

2) As of this date, there are no copies of applications for a license or permit to operate a commercial activity of any kind since no commercial activities were in fact operated. We are still checking our records to verify if we have missed any applications for licenses or permits as of this date, and if any are discovered, they will be forwarded to your office.

Your requests #1 and #2 in your February 21, 1978 letter will be supplied sometime this month as we are gathering that information for forwarding to your office.

I hereby request a conference with your office to determine the scope of this examination as to why it is being conducted and what is expected to be found other that a church operating completely within the purview of Section 501(c)(3) of the Internal Revenue Code.

Yours truly,

Marshall R. Bentzman

Marshall R. Bentzman

cc: People's Temple
mrb/mv

B46(76)

Internal Revenue Service

Department of the Treasury

District
Director

450 Golden Gate Ave., Box 36020
San Francisco, Calif. 94102

FEB 21 1978

Peoples Temple of the
Disciples of Christ
P.O. Box 15023
San Francisco, Calif. 94115

Gentlemen:

An examination of your organization is being considered to determine whether it is organized and operated as provided by Section 501(c)(3) of the Internal Revenue Code and to determine if it receives income from any activity which may be subject to income tax as provided by Section 511 of the Internal Revenue Code.

To determine whether an examination is warranted, we are requesting for our review, the following preliminary data from your books and records:

1) A copy of your organizational documents - articles of incorporation, articles of association, by-laws, or any other written instrument by which your organization was created.

2) A copy of your most recent consolidated financial statement including a balance sheet and a statement of revenue and expenses.

3) Copies of payroll tax returns, Forms 941 and 940 filed for the year 1977.

4) Copies of application for license or permit to operate a commercial activity of any kind in any city, county, or state.

Your cooperation in mailing this data to the address shown above within the next ten days will be appreciated.

B46(77)

Peoples Temple of the Disciples of Christ

Please be advised that if an examination is deemed necessary, you will be so notified in writing and such examination will be conducted within the purview of Section 7605(c) of the Internal Revenue Code of 1954 and the Regulations thereunder.

Sincerely,

District Director

B 46 (78)

State of California - Human Relations Agency Department of Social Welfare

NOTICE OF ACTION

CITY AND COUNTY OF SAN FRANCISCO
DEPARTMENT OF SOCIAL SERVICES
P.O. Box 7988
SAN FRANCISCO, CALIFORNIA 94120

Eddie Runnels
1029 Geary St #24
S.F. Ca. 94109

State No. 38- 583017-00
Date 12-16-77

OAS___ ATD___
AB___ APSB___

Judy McGuire

Your Chore Service allotment
effective 11-1-77

will be _____ hours per week
will remain at 31.5 hours per week
will be reduced to _____ hours per week
will be increased to _____ hours per week

The statutes and/or regulations which require the action are:
AB 2543 - 1976 Cost of Living Adjustments and County approved rate adopted 1/27/77 at $2.90/hr. including both the Employer's share of FICA and the Employee's share of FICA.

The specific reasons and the facts which support this action are as follows:
The Chore Service payment for the pay period from _____ to _____ is computed as follows:

$2.90 x 433 X 31.5 / Total hours per ~~month~~ week = $400.00 May
TOTAL AMOUNT

This includes:

Employer's FICA share	=	$ 22.21
Employee's FICA share	=	$ 22.21
Net Wage to Chore Service	=	$ 355.58

If eligible, Retroactive payment from _____ to _____ will be _____ Amount

including Employer's FICA $_____
Employee's FICA $_____
Net Wage $_____

558 - 9261
Telephone Number

Eligibility Worker XR17
Unit

REMINDER: Retain this and all future copies of this Action Letter for Income Tax Withholding and Social Security tax purposes. No further payment statement(s) will be issued.

ABCD 239- Chore Service SFDSS (2/77)

B46(78)

State of California - Human Relations Agency — Department of Social Welfare

NOTICE OF ACTION

CITY AND COUNTY OF SAN FRANCISCO
DEPARTMENT OF SOCIAL SERVICES
P.O. Box 7988
SAN FRANCISCO, CALIFORNIA 94120

Godshalk, Viola
1029 Geary St. #28
San Francisco, CA. 94109

State No. 38- HC-O 88495-2
Date 12-21-77

OAS___ ATD___

AB___ APSB___

Your Chore Service allotment effective 11-15-77

will be _____ hours per week
will remain at 20 hours per week
will be reduced to _____ hours per week
will be increased to _____ hours per week

The statutes and/or regulations which require the action are:
AB 2543 - 1976 Cost of Living Adjustments and County approved rate adopted 1/27/77 at $2.90/hr. including both the Employer's share of FICA and the Employee's share of FICA.
The specific reasons and the facts which support this action are as follows:
The Chore Service payment for the pay period from Nov. 15 to Dec. 14 is computed as follows:

$2.90 x 4.33 X 20 hours per week = $251.14
Total hours per month — TOTAL AMOUNT

This includes:

Employer's FICA share = $ 13.89
Employee's FICA share = $ 13.89
Net Wage to Chore Service = $ 223.36

If eligible, Retroactive payment from _____ to _____ will be _____ Amount

including Employer's FICA $_____
Employee's FICA $_____
Net Wage $_____

558 - 2261 — Telephone Number

XR13 — Eligibility Worker

176 — Unit

REMINDER: Retain this and all future copies of this Action Letter for Income Tax Withholding and Social Security tax purposes. No further payment statement(s) will be issued.

ABCD 239- Chore Service SFDSS (2/77)

B46(80)

Betty - Judith Merriam

I took care of Mary Griffith for almost a year, and got paid for that time from the government. Please check with Chris Kiee about how much I was paid each month, and for that period of time for Income tax. I also took care of Jewel Bunnels for a full year + got paid for a full year's wages. Thank You

B4b(81)

My Checks came from: City + County of San Fran
Got paid for taking care of these people. (Homemaker).

* Betty — Income tax form + Information — I did not pay ~~any~~ into any income tax this past year.

Check with Chris Kice about Mae Griffith's, + Eddie (Jewel) Runnels' records, that she has of the checks that I received for them in 1977 — also Viola Godshalk's.

I received these checks for Mae Griffith, Viola, + Jewel:

	Number	Date	Amt.
Last check for Mae Griffith:	50224	9-12-77	$247.95 (for 2 weeks before she left)

Viola Godshalk — 577465 — 10-26-77 — $255.20
" " 603073 — Nov. 77 — 266.80
" " 650987 12-16-77 — 251.14

Eddie Runnels 528957 — 9-28-77 — $391.50
" " 552870 — 10-13-77 — 391.50
" " 601298 — 11-14-77 — $400.00
" " 650671 — 12-16-77 $400.00

I think I first started getting paid for Viola in Oct., 1977.

I received a raise of approximately $20.00 extra a month starting in May? 1977, for Jewel, + also Mae Griffith.

B46 (87) Judith Merriam

Jean Brown

This is a tax form we file with the City of San Francisco annually to qualify for exemption from City property tax, as a religious organization using the premises solely and exclusively for religious worship on the premises.

We file these forms every year, with usually about the same answers. The main question to wonder about is that they ask if anyone resides in the building. We are not zoned for living in the building.

Last year, chaikin wrote in response to this,

"yes, caretaker and secretary, 2 small rooms only when working overnight."

the year before, cartmell put
"yes, 2 people reside in the building."

and on the original one, tim stoen put for 1972/73, "commencing 2/1/73 4 rooms were used for living quarters for 5 persons, all being assistant pastors, custodian and clerks."

They inspected the church in October 1975.

I would suggest we hold this til March 1978, as it is not due til March 31. By that time there may be very few people left living in the building.

I would also suggest we send a copy overseas and get their advice.

This is the kind of form Chaikin would delay on as long as possible, at least til March, to put off any possible inspection until absolutely necessary.

June 1/7/78 (There is also the possibillity that the City might anticipate denying our exemption, considering our political acitvity ... another reason to delay for now though my guess is they would not and would leave it to the IRS to do the dirty work.

B 46 (83)

Parcel number or
Legal Description _____

1978 CHURCH EXEMPTION

CLAIM FOR EXEMPTION FROM PROPERTY TAXES UNDER SECTION 3(f), 4(d), AND 5, OF ARTICLE XIII OF THE CONSTITUTION OF THE STATE OF CALIFORNIA AND SECTIONS 206, 206.1, AND 256 OF THE REVENUE AND TAXATION CODE

(See also Sections 251, 254, 255, 260, 270, and 271 of the Revenue and Taxation Code.)

To receive the full exemption, a claimant must complete and file this form with the Assessor by March 31.

State of California, County of San Francisco

_____ states:
(Name of person making claim)

1. That as _____
(Title, such as President, etc.)

2. of the PEOPLE'S TEMPLE OF THE DISCIPLES OF CHRIST
(Corporate or organization name of church),

3. the mailing address of which is 1859 Geary St. ZIP 94115 ;
(Give complete address)

4. the location of the property of which is 1859 Geary Street ZIP 94115 ;
(Give complete address)

5. that I make this claim for church exemption on behalf of said organization for the 19 78 – 19 79 fiscal year on the property listed on this form and on any accompanying forms (attach a separate form for each location);

6. that all buildings and equipment claimed as exempt are used solely for religious worship; or that any building in the course of erection is intended to be used solely for religious worship;

7. that the land claimed as exempt is required for the convenient use of said buildings;

8. that all real property owned by the church upon which exemption is claimed for parking purposes is necessarily and reasonably required for the parking of automobiles of persons attending or engaged in religious worship or religious activity, and which is not at other times used for commercial purposes. "Commercial purposes" does not include the parking of vehicles or bicycles, the revenue of which does not exceed the ordinary and necessary costs of operating and maintaining the property for parking purposes.

STATE OF CALIFORNIA
COUNTY OF San Francisco } ss

I declare under penalty of perjury that this claim for church exemption, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief.

_____ _____
Signature of person making claim. Date

THE QUESTIONS ON THE REVERSE SIDE ARE A PART OF THIS CLAIM AND MUST BE ANSWERED.
THIS EXEMPTION CLAIM IS A PUBLIC RECORD AND IS SUBJECT TO PUBLIC INSPECTION.

Received by _____
(Deputy Assessor)
of San Francisco
(County or City)
on _____
(Date)

	VOL	BLOCK	LOT	F	P
1	5	707	18		
2					
3					

LOT	LAND	IMPROV	EXEMPT	NET TOTAL
1				
2				
3				

B46 (84)

SEE ASD AH 262 FRONT 9-14-72 (REVISED 10-1-75)

QUESTIONNAIRE FOR CHURCH EXEMPTION

Answer each question below; give as much detail as you deem necessary to support your claim for exemption for this property. Leased property may also be exempt if listed under lines 7 or 8 below; if leased property is listed below, it is not necessary for the lessor to also claim the exemption on the Lessors' Exemption Claim.

1. State all uses of the real estate (parcel) described on the front of the form. _____

_____

2. Is an elementary school being operated on this parcel? _____ (YES OR NO)

Is a nursery school being operated on this parcel? _____ (YES OR NO)

If either answer is "yes", provide:
(1) name of the school _____,
(2) name of the operator _____,
(3) nursery school state license number _____,
(4) expiration date _____.

If the answer to either of the above questions is "yes" and a Welfare Exemption claim has not been filed on this parcel, please contact the Assessor's Office immediately. The deadline for timely filing of the Welfare Exemption claim is March 15, EACH YEAR.

3. Has there been any change in the use of this parcel since 12:01 a.m., March 1 last year? _____ (YES OR NO) If so, explain.

_____

4. Has there been any construction commenced and/or completed on this parcel since 12:01 a.m., March 1 last year? _____ (YES OR NO)

If so, explain. _____

5. Is any portion of this parcel used for living quarters for any person? _____ (YES OR NO) If so, describe that portion.

_____

6. Has any portion of this parcel been rented to, leased to, or been used and/or operated by some person or organization other than the claimant since 12:01 a.m., March 1 last year? _____ (YES OR NO) If so, describe that portion, its use, and the number of hours per week of such use. _____

_____

Generally, for the property to be exempt, both the owner and "user"/operator must file a Welfare Exemption claim.

7. Is this real estate (parcel) owned by the religious organization claiming the exemption? _____ (YES OR NO) If not, state name and address of the owner. _____

_____

Portions of the property used for parking purposes are not exempt unless owned by the religious organization.

8. Is any equipment or other property at this location being leased or rented from someone else? _____ (YES OR NO)

If the answer is "yes", list in the remarks section the name and address of the owner and the type, make, model, and serial number of the property; if the property listed is not used exclusively for religious worship, please state the other uses of the property.

REMARKS: _____

_____

_____

_____

PERSON TO CONTACT DURING NORMAL BUSINESS HOURS FOR ADDITIONAL INFORMATION

Name _____

Address _____

_____

Telephone Number _____

SBE-ASD AH 262 BACK 9-29-77

B 43(485)

TO: Accounting staff

FROM:

RE: Taxes, reports and so forth---answers and advice needed asap

1. Janaro business property report form for the County. Instructions were that there were no changes in the way it was to be done, etc, other than taking off equipment that we no longer have, etc. So questions on the attached schedule from last year (gotten at the Assessor's office). From talking with Claire and Rob who were both on the ranch, we cannot figure out what vehicles the following are (other than they are not at the ranch):
   a. 1958 Ford Pick-up (was it Jack Barron's???? We no longer have it regardless.
   b. 1968 Ford sedan (cannot figure out what car it is. We no longer have it eithe
   c. 1972 Dodge stationwagon used for pt transportation, etc. Claire said it was never on the ranch, etc, etc.

We don't want to mess up anything, but don't know what to put down. The vehicles and other property are supposed to be things that are on the ranch as of March 1, 1978. Obviously we don't what to say if asked, etc, etc, etc. Help! We have asked for an extension of one month. Also cannot understand how figures were reached. I do understand principles behind straight line, double declining balance, etc as used it the usual sense, but applying that to say, the first entry, how does it work--what do the column headings mean in relation to what is writtene,tc.

2. Ron and Debbie Sines are not married and never have been, though their parents think so. They want to know how to file, etc. Debbie will get a refund regardles of whether she files single or married. We do not know what you put down over there for Ron. Debbie said she tried to get an answer last year about what to do and just couldn't get one ans so went ahead and filed jointly, etc.

3. Mike and Martha Kilngman are complicated by several things:
   a. Martha received a form from the govt asking info re her being head of household and her name was crossed off and Mike's name placed there. A computer print-out fed her name out and so what are we doing about it?
   b. We understand over here that she was receiving welfare for April. Also Mike being at the ranch is living in a fishbowl and it's known all over the community, as well as by Dept of Health, that we have no children living here. So for him to claim head of household when April's passport will show she was in Guyana, etc, etc, let alone the welfare bit didn't hold up. (Checking into Head of household status, found out that it takes the child being in the home for more than half the year and only exceptions have been for childr supporting parents.....

B46(86)

Schedule C-3

Janaro Happy Acres
Schedule of Depreciation
1976

RECEIVED
APR 18 1977
Mendocino County
Ferrasana Hill 65

55#

Date Acquired	Method	Item	Cost or Basis	Tax Credit	Salvage*	Prior Depreciation	Deprec. Balance	1976 Deprec.
4/73	SL/5yr	Bunk beds	213 —			28 —	100 —	42.60
8/73	SL/2yr	Washer	154 —			32 —	—	—
7/73	SL/2yr	1958 Ford Pickup	100 —			25 —	—	—
11/73	150DB 5yrs	1970 Dodge Van	2049 —	95.62		102 —	57863	287.30
12/73	150DB 5yrs	1968 Ford Sedan	990 —	23.10		41 —	—	—
		Less 10% pers. Total cost 1100 ; for patient transp.	2792 —	130.29		—	128928	664.64
4/74	150DB 5yrs	1971 Whi Ford Van - Patient Transp.	1350 —	31.50		—	162326	311.62
11/74	150DB 3yrs	1968 Chrysler Sta Wagon (Patient Transp.)	360.14	8.40		—	18997	93.98
1/76	150DB 4	1972 Dodge Sta Wa. (Patient Transp.)	2147 —		—	—	2147 —	805.12
2/76	150DB 3	Sitting Set for Guest Entertaining (Patient Transp.)	2596 —		—	—	2596 —	1297.99
5/76	150DB 4	8 used Bureaus	495 —		—	—	495 —	185.62
5/76	150DB 3	Bunk Beds 6 (cont'd)	750 —		—	—	750 —	375 —
6/76	150DB 4	Used kitchen Range	2014 —		—	—	2014 —	755.25
								4821.12

* No salvage as patients are mentally retarded semi- + adult male youths + are very hard on furniture, often breaking it in tantrums

B46(87)

To Mildred

LAW OFFICE REPORT #27 April 20, 1978 page 1 from June E

1. Ranch - Regional program, patient rates - Bonnie doesnt think we'll get the special rates on the program, after going through the third degree with the Board of Health people last week. We've always had volunteer labor because of the ownership by the church, etc. The questions asked were "why do you want more money?" There isnt the expense of paid labor, there is already a profit, why do we want more money?

   She has to draw up expenditure sheets to show how the income is distributed, into food, sundries, rent, etc. As it is now, the figure for food is 37 cents per person, hardly recongizable in the eyes of the Board of Health. Claire has a personal draw of $12 - $30 per month, hardly realistic in the eyes of business people who dont relate to apostolic life. There are ways of enhancing this expenditure list, which Bonnie intends to do, in hopes of proving that we do need the increased special ~~mper~~ rates in order to provide the special services and operate at a profit.

   She has talked privately with the psychologist who has been pushing the special rates; she has asked him not to tell Claire or the others yet that it looks like the ranch will not get the higher rates. He wants to appeal if we dont get the rates; he wants to go to our Congressman (Clausen); she plays th is down and tries to get him to not pursue it. She is stalling the Board of Health until she can draw up the expenditure sheets, which are due no more than 2 more weeks. Martha and I both agree with her that the figures need more work. Also, she suggests adding a depreciation fund; i.e., a fundfor anticipating depreciation of equipment, such as setting aside funds for repairs or new van, cars, etc.

2. We've received a bill from the Bonding Service to renew the annual estate bond on Antho ny Lopez's guardianship case. Ask Chaikin if we should pay it. $20.

   It is well for Jim's bill, but we might pay to avoid attention. E.

3. Pets Unlimited - We were sued, as you know. Garry called the Deputy City Attorney who had sent us the summons. She said it was policy to send summons to all parties to the action regardless of involvement. Garry left a note with her to call him if she thought we needed to be represented at the hearing. Otherwise he didn't plan on doing anything else. He suggested we call Pets and see what they were going to do, but thought we should sit on it basically. He wasnt too optimistic about our getting our money back.

   Not our problem. E.

4. Canoe case - They never responded to our letter demanding delivery of the canoes. Garry said we should send the whole file to the Post Office Fraud Division and see if they have anything on these people. And let him know what they say. Should wedo this? yes. E.

B4b(88)

5. Clara Johnson's niece, Syola Williams, had a court case going, and we have received notice from the attorney that he is dropping the case because he never received any response to his letters from Clara. He is filing a motion in the court to withdraw from the case. See attached. I am not familiar with this case. What are we to do with this.

It is so we can sell her house. We ought now to have her deed it to someone else to fight the Atk dispute. E

6. Rob Gieg had a bus accident last year, in which he was hit in an intersection by a car that ran a red light, swerved to avoid hitting him and hit another car as weell. Now the driver of the car that ran the red light is suing Rob, and P.T. Bonnie called Brown Brothers Adjusters here in SF, who is our representative in the case it turns out that Mayfield never reported th accident when it happeed to Brown Bros. Brown Bros. has been told that Rob is in S.A. Harold's file on the accident has the dmv form filled out by Rob, notes of calling Mayfield, and an unsigned statement by Rob. Brown Bros. would be the ones that would defend us in this, but if you want us to talk to Eric about it, we will.

Let to Mayfield to let our carrier to defend us. E

7. Don Jackson had a bus accident last year; Brown Bros. (?) is on the other side in this one, say they served him with a lawsuit 1/15/78. They have been told that he left for S.A. 10/25/77 and has been there ever since and we have no one here who accepted for him. They were threatening default judgment because he had not responded. The insurance man has said they may need official proof from the Embassy in Georgetown of Rob's presence there. Dont ~~knothi~~ know th is for certain yet.

Our Insc. carrier should be defending us, ~~[illegible]~~ and Don as our driver.

B46(89)

TELEPHONE:
(415) 832-8776

BONDING SERVICE, INC.
SURETY BONDS
125 - 12th STREET • SUITE 103 • OAKLAND, CALIFORNIA 94607

TO Walter J. Jones DATE 4/1/78

ATTORNEY Eugene B. Chaikin
Attorney at Law
Post Office Box 15156
San Francisco, Calif. 94115

IF THIS MATTER IS CLOSED
PLEASE SEND CANCELLATION
EVIDENCE AS SOON AS POSSIBLE

BOND NO	BOND AMOUNT	DUE DATE	PREMIUM DUE
94 61 37	4,000.00	4/14/78	$20.00
FOR THE GUARDIANSHIP OF VINCENT LOPEZ, JR.			
PREMIUM RENEWAL		TOTAL DUE →	$20.00

TO INSURE PROPER CREDIT PLEASE RETURN COPY OF THIS INVOICE WITH YOUR REMITTANCE

INVOICE

FORM 7015

B 46 (90)

LAW OFFICES
DICKER & DICKER
A PROFESSIONAL CORPORATION
1180 SOUTH BEVERLY DRIVE
LOS ANGELES, CALIFORNIA 90035
(213) 553-9700
(213) 879-4777

(SPACE BELOW FOR FILING STAMP ONLY)

Attorneys for Plaintiff

MUNICIPAL COURT, LOS ANGELES JUDICIAL DISTRICT

COUNTY OF LOS ANGELES, STATE OF CALIFORNIA

SYOLA WILLIAMS, Plaintiff, vs. CHARLES TURNER, et. al., Defendants.	CASE NO. LA 167,485 NOTICE OF MOTION TO WITHDRAW AS ATTORNEY OF RECORD, DECLARATION OF ROBERT L. DICKER, AND POINTS AND AUTHORITIES IN SUPPORT THEREOF.

TO: SYOLA WILLIAMS, and to CHARLES TURNER, and to his attorney of record:

Notice is hereby given that on Friday, APRIL 28, 1978, at 9:45 A.M., in DIVISION 7, or as soon thereafter as the matter may be heard in this court, located at 110 North Grand Avenue, Los Angeles, California, ROBERT L. DICKER will move the court for an Order permitting him to withdraw as counsel of record for SYOLA WILLIAMS.

This Motion will be made on the ground that said party has failed and refused to cooperate with her attorney and have continually failed to respond to this attorney's request for answers and other pertinent requests for further information as

B 46 (91)

to the basis of this lawsuit in unlawful detainer.

The Motion will be based on this Notice of Motion, the Declaration of ROBERT L. DICKER, and the Memorandum of Points and Authorities filed herewith, and on such oral and documentary evidence as may be presented at the hearing of the Motion.

DATED: April 12, 1978

DICKER & DICKER

By _____
Robert L. Dicker,
Attorneys for Plaintiff

* * * *

DECLARATION OF ROBERT L. DICKER

I, ROBERT L. DICKER, hereby state and declare as follows:

I am the attorney of record for SYOLA WILLIAMS, Plaintiff herein. On approximately JUNE 23, 1977, I was retained by the Plaintiff to represent her in this action, which I have faithfully done to date. That I was originally approached by the Plaintiff's aunt, MRS. CLARA JOHNSON, and at all times from the inception of this matter communicated with MISS WILLIAMS through her aunt at 1345 Alvarado Terrace, Apt. 207, Los Angeles, California. That pursuant to her instructions, I served upon the Defendant in this matter a 30-Day Notice To Quit the premises and subsequently on JULY 25, 1977 filed this unlawful detainer action.

I was subsequently put into communication with attorney ROBERT D. BASH who informed me and submitted to me various documents and information which seemed to indicate that there were some very serious problems and questions regarding the propriety of this unlawful detainer action. I subsequently granted to MR.

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A PROFESSIONAL
CORPORATION
LOS ANGELES, CALIF.

B4b(79)

BASH an open extension in which to file his responsive pleading to the unlawful detainer action until such time as I could more properly inform myself as to the additional facts which I felt were necessary in order to prosecute successfully in this action.

On AUGUST 15, 1977 I wrote to the Plaintiff's aunt requesting additional information, a copy of which is attached hereto as Exhibit "A" and incorporated by reference herein. I subsequently followed this letter with a letter of AUGUST 29, 1977 indicating that it was most imperative that Plaintiff contact me, a copy of which is attached hereto as Exhibit "B" and incorporated by reference herein.

Not having received any response whatsoever from my clients, I again wrote to them on NOVEMBER 15, 1977 and stressed the importance of being informed as to all the complex facts involved in this matter. A copy of that letter is attached hereto as Exhibit "C" and incorporated herein by reference. Again receiving no response, I sent a memorandum to the Plaintiff's aunt on JANUARY 12, 1978, in which I once again indicated it was absolutely necessary that she communicate with me as to this matter. A copy of this memorandum is attached hereto as Exhibit "D" and incorporated by reference herein. All attempts to communicate with the Plaintiff having failed, I sent a final letter on MARCH 29, 1978, a copy of which is attached hereto as Exhibit "E" and incorporated by reference herein. As of this date I have had no response whatsoever from the Plaintiff or her aunt, and believe that at this time the Plaintiff is no longer interested in proceeding in this matter or responding in any way to my pleas for cooperation.

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LOS ANGELES, CALIF.

B46(93)

That at this time the Plaintiff has suffered no prejudice in this matter and as a result there is still sufficient time prior to trial for the Plaintiff to obtain other counsel and no injustice or prejudice will be caused by my withdrawal.

I declare under penalty of perjury that the foregoing is true and correct.

This Declaration was executed on the 12th day of APRIL, 1978, in Los Angeles, California.

ROBERT L. DICKER
Robert L. Dicker

* * * *

POINTS AND AUTHORITIES

I

It is well established that an attorney may withdraw as counsel of record upon application to the court showing good cause for said withdrawal.

C.C.P.§284.2

II

That an attorney must continue his services until he is released by the client or by the court; he may apply to the court for a release for further services and for good cause shown may be released.

People v. Prince, 268 C. A. 2d 398, (1968). The court in this case stated: "The question of granting or denying application of an attorney to withdraw as counsel is one which lies within the sound discretion of the trial court."

In this case the court allowed the attorney to withdraw

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CORPORATION
LOS ANGELES, CALIF.

B46(94)

from defendant's failure to pay attorney's fees. It is deemed that this type of activity is to be a failure to cooperate and deemed the attorney is justified in seeking a withdrawal. In this case, Plaintiff has continually refused to cooperate with this attorney in substantiating Plaintiff's claim and supply Plaintiff's attorney with necessary information in order to prosecute this unlawful detainer action. Plaintiff has put this attorney in a situation where Plaintiff's failure to cooperate is inhibiting this attorney's ability to prosecute this action, and therefore, it is most respectfully requested that this court grant this Motion, that an Order be made relieving ROBERT L. DICKER in the law firm of DICKER & DICKER, a professional corporation, as attorneys of record.

DATED: APRIL 12, 1978

Respectfully submitted,

DICKER & DICKER

By ROBERT L. DICKER
Robert L. Dicker,
Attorney for Plaintiff

LAW OFFICES
DICKER & DICKER
A PROFESSIONAL
CORPORATION
LOS ANGELES, CALIF.

B46(95)

August 15, 1977

Ms. Clara Johnson
1435 Alvarado Terrace
Los Angeles, CA. 90006

Re: Williams vs. Turner

Dear Ms. Johnson:

Charles Turner is being represented by an attorney who has contacted me.

Mr. Turner claims that Mrs. Williams is his wife and that he has an ownership interest in the property, having paid taxes and other items for a number of years.

It is going to be necessary to get a lot more information than I have now.

Additionally, as you might imagine, what started off as a simple unlawful detainer proceeding, is now going to end up to be a case of a substantially different complexion, and for that reason, I feel it is very important that we get together, that I be furnished all of the facts and information, and that we arrive at a mutually agreeable fee schedule.

Awaiting word from you, I remain,

Very truly yours,

ROBERT L. DICKER

RLD:lj

EXHIBIT "A"

B46(96)

August 29, 1977

Ms. Clara Johnson
1435 Alvarado Terrace
Los Angeles, CA. 90006

Re: Williams vs. Turner

Dear Ms. Johnson:

Please find enclosed herein, copy of letter dated August 19, 1977 from Attorney Bash along with copy of Marriage Certificate.

It is imperative that you contact me so we can discuss this case in more detail.

Awaiting word from you, I remain,

Very truly yours,

DICKER & DICKER

By
ROBERT L. DICKER

RLD:lj

EXHIBIT "B"

B46(97)

November 15, 1977

1/22
when is my appt?

Mrs. Clara Johnson
1345 Alvarado Terrace, Apt. 207
Los Angeles, California 90006

Dear Mrs. Johnson:

I am receiving some pressure from the attorney for Mr. Turner and we are going to have to resolve this case one way or the other.

Needless to say, I was employed by you to represent your aunt and it is with the furtherance of her interests that I am most concerned. However, in order to protect her to the extent the law permits, I must have full and complete explanations to the questions which have been raised so that I can offer intelligent and meaningful advice.

In addition to the above, I believe we should have a better understanding as to the fees which we are going to charge so that you may know in advance what is involved.

With the above thoughts in mind, I would suggest that you contact me at your earliest convenience so that we can arrange an appointment and move ahead with this matter.

Awaiting word from you, I remain

Very truly yours,

Robert L. Dicker

RLD:csc

EXHIBIT "C"

B 4b (98)

From the Office of

DICKER & DICKER
ATTORNEYS AT LAW

1180 SOUTH BEVERLY DRIVE, SUITE 501
LOS ANGELES, CALIFORNIA 90035

(213) 553-9700
(213) 879-4777

MEMORANDUM

TO: CLARA JOHNSON
1345 Alvarado Terrace, Apt. 207
Los Angeles, California

DATE: January 12, 1978
FILE: 5968

SUBJECT: Williams V. Turner'

Dear Mrs. Johnson:

I have repeadedly tried to phone you regarding the above matter, but all of my attempts have failed. Please phone this office at your convenience so that we may arrange an appointment to discuss this matter.

Very truly yours,

/siw

Robert L. Dicker

EXHIBIT "D"

B46(99)

LAW OFFICES
Dicker & Dicker
A PROFESSIONAL CORPORATION
SUITE 501
8180 SOUTH BEVERLY DRIVE
Los Angeles, California 90035

NATHAN M. DICKER
ROBERT L. DICKER
ROBERT M. SCHOLNICK

AREA CODE 213
653-8700
678-4777

March 29, 1978

Mrs. Clara Johnson
1345 Alvarado Terrace, Apt. 207
Los Angeles, California 90006

RE: Williams vs. Turner

Dear Mrs. Johnson:

Since I have not heard from you with respect to my letter of February 27, 1978, I no longer consider this office as representing either you or your aunt, Syola Williams, any further.

Please arrange to have another attorney take care of this matter.

As I explained to you on so many occasions, we need your cooperation and we have not received it.

So that any rights which you or your aunt may have in this matter are not prejudiced, I sincerely recommend that you immediately retain another attorney and advise me who he is, and I shall gladly send to him my entire file along with an executed Substitution of Attorneys.

Remember, any further delay in this matter will only add to whatever loss you have suffered by the delay that has taken place thus far.

Very truly yours,

Robert L. Dicker

RLD/sc

B46(100)

(VERIFICATION — 446, 2015.5 C. C. P.)

STATE OF CALIFORNIA, COUNTY OF

I am the _____

_____

in the above entitled action or proceeding; I have read the foregoing _____

_____

and know the contents thereof; and I certify that the same is true of my own knowledge, except as to those matters which are therein stated upon my information or belief, and as to those matters I believe it to be true.

_____

_____

Executed on _____ *(date)* *at* _____ *(place)*, *California*

I declare, under penalty of perjury, that the foregoing is true and correct.

_____
Signature

PROOF OF SERVICE BY MAIL (1013a, 2015.5 C. C. P.)

STATE OF CALIFORNIA, COUNTY OF LOS ANGELES

I am a resident of the county aforesaid; I am over the age of eighteen years and not a party to the within entitled action; my business address is:

1180 S. Beverly Dr., Suite 501, Los Angeles, California 90035.

On APRIL 12, *19* 78, *I served the within* NOTICE OF MOTION TO WITHDRAW AS ATTORNEY OF RECORD, DECLARATION OF ROBERT L. DICKER, AND POINTS AND AUTHORITIES IN SUPPORT THEREOF,

on the Defendant, CHARLES TURNER, and Plaintiff, SYOLA WILLIAMS, *in said action, by placing a true copy thereof enclosed in a sealed envelope with postage thereon fully prepaid, in the United States mail at* Los Angeles, California, *addressed as follows:*

Robert D. Bash, Esq.
201 S. Lake Ave., Suite 406
Pasadena, California 91101

Syola Williams
c/o Mrs. Clara Johnson
1345 Alvarado Terrace, Apt. 207
Los Angeles, California 90006

Executed on April 12, 1978 *(date)* *at* Los Angeles *(place)*, *California*

I declare, under penalty of perjury, that the foregoing is true and correct.

SUZAN F. CRUZE
Signature

B46(10D)

Suzan F. Cruze

LAW OFFICES
Dicker & Dicker
A PROFESSIONAL CORPORATION
SUITE 501
1180 SOUTH BEVERLY DRIVE
Los Angeles, California 90035

NATHAN M. DICKER
ROBERT L. DICKER
ROBERT M. SCHOLNICK

AREA CODE 213
553-8700
879-4777

March 29, 1978

Mrs. Clara Johnson
1345 Alvarado Terrace, Apt. 207
Los Angeles, California 90006

RE: Williams vs. Turner

Dear Mrs. Johnson:

Since I have not heard from you with respect to my letter of February 27, 1978, I no longer consider this office as representing either you or your aunt, Syola Williams, any further.

Please arrange to have another attorney take care of this matter.

As I explained to you on so many occasions, we need your cooperation and we have not received it.

So that any rights which you or your aunt may have in this matter are not prejudiced, I sincerely recommend that you immediately retain another attorney and advise me who he is, and I shall gladly send to him my entire file along with an executed Substitution of Attorneys.

Remember, any further delay in this matter will only add to whatever loss you have suffered by the delay that has taken place thus far.

Very truly yours,

Robert L. Dicker

RLD/sc

B4b (102)

To Mildred – dupe. Copy

LAW OFFICE REPORT #27 April 20, 1978 page 1 from June

1. Ranch - Regional program, patient rates - Bonnie doesnt think we'll get the special rates on the program, after going through the third degree with the Board of Health people last week. We've always had volunteer labor because of the ownership by the church, etc. The questions asked were "why do you want more money?" There isnt the expense of paid labor, there is already a profit, why do we want more money?

   She has to draw up expenditure sheets to show how the income is distributed, into food, sundries, rent, etc. As it is now, the figure for food is 37 cents per person, hardly recongizable in the eyes of the Board of Health. Claire has a personal draw of $12 - $30 per month, hardly realistic in the eyes of business people who dont relate to apostolic life. There are ways of enhancing this expenditure list, which Bonnie intends to do, in hopes of proving that we do need the increased special ~~RATE~~ rates in order to provide the special services and operate at a profit.

   She has talked privately with the psychologist who has been pushing the special rates; she has asked him not to tell Claire or the others yet that it looks like the ranch will not get the higher rates. He wants to appeal if we dont get the rates; he wants to go to our Congressman (Clausen); she plays th is down and tries to get him to not pursue it. She is stalling the Board of Health until she can draw up the expenditure sheets, which are due no more than 2 more weeks. Martha and I both agree with her that the figures need more work. Also, she suggests adding a depreciation fund; i.e., a fundfor anticipating depreciation of equipment, such as setting aside funds for repairs or new van, cars, etc.

2. We've received a bill from the Bonding Service to renew the annual estate bond on Antho ny Lopez's guardianship case. Ask Chaikin if we should pay it. $20.

3. Pets Unlimited - We were sued, as you know. Garry called the Deputy City Attorney who had sent us the summons. She said it was policy to send summons to all parties to the action regardless of involvement. Garry left a note with her to call him if she thought we needed to be represented at the hearing. Otherwise he didn't plan on doing anything else. He suggested we call Pets and see what they were going to do, but thought we should sit on it basically. He wasnt too optimistic about our getting our money back.

4. Canoe case - They never responded to our letter demanding delivery of the canoes. Garry said we should send the whole file to the Post Office Fraud Division and see if they have anything on these people. And let him know what they say. Should wedo this?

B 46 (103)

5. Clara Johnson's niece, Syola Williams, had a court case going, and we have received notice from the attorney that he is dropping the case because he never received any response to his letters from Clara. He is filing a motion in the court to withdraw from the case. See attached. I am not familiar with this case. What are we to do with this.

6. Rob Gieg had a bus accident last year, in which he was hit in an intersection by a car that ran a red light, swerved to avoid hitting him and hit another car as weell. Now the driver of the car that ran the red light is suing Rob, and P.T. Bonnie called Brown Brothers Adjusters here in SF, who is our representative in the case, it turns out that Mayfield never reported the accident when it happened to Brown Bros. Brown Bros. has been told that Rob is in S.A. Harold's file on the accident has the dmv form filled out by Rob, notes of calling Mayfield, and an unsigned statement by Rob. Brown Bros. would be the ones that would defend us in this, but if you want us to talk to Eric about it, we will.

7. Don Jackson had a bus accident last year; Brown Bros. (?) is on the other side in this one, say they served him with a lawsuit 1/15/78. They have been told that he left for S.A. 10/25/77 and has been there ever since and we have no one here who accepted for him. They were threatening default judgment because he had not responded. The insurance man has said they may need official proof from the Embassy in Georgetown of Rob's presence there. Dont know th is for certain yet.

B46(104)

TELEPHONE:
(415) 832-8776

BONDING SERVICE, INC.
SURETY BONDS
125 - 12th STREET • SUITE 103 • OAKLAND, CALIFORNIA 94607

TO Walter J. Jones DATE 4/1/78

ATTORNEY Eugene B. Chaikin
Attorney at Law
Post Office Box 15156
San Francisco, Calif. 94115

IF THIS MATTER IS CLOSED
PLEASE SEND CANCELLATION
EVIDENCE AS SOON AS POSSIBLE

BOND NO	BOND AMOUNT	DUE DATE	PREMIUM DUE
94 61 37	4,000.00	4/14/78	$20.00
FOR THE GUARDIANSHIP OF VINCENT LOPEZ, JR.			
PREMIUM RENEWAL			
		TOTAL DUE →	$20.00

TO INSURE PROPER CREDIT PLEASE RETURN COPY OF THIS INVOICE WITH YOUR REMITTANCE

INVOICE

FORM 7015

B46 (105)

LAW OFFICES
DICKER & DICKER
A PROFESSIONAL CORPORATION
1150 SOUTH BEVERLY DRIVE
LOS ANGELES, CALIFORNIA 90035
(213) 553-9700
(213) 879-4777

(SPACE BELOW FOR FILING STAMP ONLY)

Attorneys for Plaintiff

MUNICIPAL COURT, LOS ANGELES JUDICIAL DISTRICT

COUNTY OF LOS ANGELES, STATE OF CALIFORNIA

SYOLA WILLIAMS, Plaintiff, vs. CHARLES TURNER, et. al., Defendants.	CASE NO. LA 167,485 NOTICE OF MOTION TO WITHDRAW AS ATTORNEY OF RECORD, DECLARATION OF ROBERT L. DICKER, AND POINTS AND AUTHORITIES IN SUPPORT THEREOF.

TO: SYOLA WILLIAMS, and to CHARLES TURNER, and to his attorney of record:

Notice is hereby given that on Friday, APRIL 28, 1978, at 9:45 A.M., in DIVISION 7, or as soon thereafter as the matter may be heard in this court, located at 110 North Grand Avenue, Los Angeles, California, ROBERT L. DICKER will move the court for an Order permitting him to withdraw as counsel of record for SYOLA WILLIAMS.

This Motion will be made on the ground that said party has failed and refused to cooperate with her attorney and have continually failed to respond to this attorney's request for answers and other pertinent requests for further information as

(1846(106)

to the basis of this lawsuit in unlawful detainer.

The Motion will be based on this Notice of Motion, the Declaration of ROBERT L. DICKER, and the Memorandum of Points and Authorities filed herewith, and on such oral and documentary evidence as may be presented at the hearing of the Motion.

DATED: April 12, 1978

DICKER & DICKER

By _____
Robert L. Dicker,
Attorneys for Plaintiff

* * * *

DECLARATION OF ROBERT L. DICKER

I, ROBERT L. DICKER, hereby state and declare as follows:

I am the attorney of record for SYOLA WILLIAMS, Plaintiff herein. On approximately JUNE 23, 1977, I was retained by the Plaintiff to represent her in this action, which I have faithfully done to date. That I was originally approached by the Plaintiff's aunt, MRS. CLARA JOHNSON, and at all times from the inception of this matter communicated with MISS WILLIAMS through her aunt at 1345 Alvarado Terrace, Apt. 207, Los Angeles, California. That pursuant to her instructions, I served upon the Defendant in this matter a 30-Day Notice To Quit the premises and subsequently on JULY 25, 1977 filed this unlawful detainer action.

I was subsequently put into communication with attorney ROBERT D. BASH who informed me and submitted to me various documents and information which seemed to indicate that there were some very serious problems and questions regarding the propriety of this unlawful detainer action. I subsequently granted to MR.

LAW OFFICES
DICKER & DICKER
A PROFESSIONAL
CORPORATION
LOS ANGELES, CALIF.

B 46 (107)

BASH an open extension in which to file his responsive pleading to the unlawful detainer action until such time as I could more properly inform myself as to the additional facts which I felt were necessary in order to prosecute successfully in this action.

On AUGUST 15, 1977 I wrote to the Plaintiff's aunt requesting additional information, a copy of which is attached hereto as Exhibit "A" and incorporated by reference herein. I subsequently followed this letter with a letter of AUGUST 29, 1977 indicating that it was most imperative that Plaintiff contact me, a copy of which is attached hereto as Exhibit "B" and incorporated by reference herein.

Not having received any response whatsoever from my clients, I again wrote to them on NOVEMBER 15, 1977 and stressed the importance of being informed as to all the complex facts involved in this matter. A copy of that letter is attached hereto as Exhibit "C" and incorporated herein by reference. Again receiving no response, I sent a memorandum to the Plaintiff's aunt on JANUARY 12, 1978, in which I once again indicated it was absolutely necessary that she communicate with me as to this matter. A copy of this memorandum is attached hereto as Exhibit "D" and incorporated by reference herein. All attempts to communicate with the Plaintiff having failed, I sent a final letter on MARCH 29, 1978, a copy of which is attached hereto as Exhibit "E" and incorporated by reference herein. As of this date I have had no response whatsoever from the Plaintiff or her aunt, and believe that at this time the Plaintiff is no longer interested in proceeding in this matter or responding in any way to my pleas for cooperation.

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A PROFESSIONAL
CORPORATION
LOS ANGELES, CALIF.

B 48-2-1081

That at this time the Plaintiff has suffered no prejudice in this matter and as a result there is still sufficient time prior to trial for the Plaintiff to obtain other counsel and no injustice or prejudice will be caused by my withdrawal.

I declare under penalty of perjury that the foregoing is true and correct.

This Declaration was executed on the 12th day of APRIL, 1978, in Los Angeles, California.

ROBERT L. DICKER
Robert L. Dicker

* * * *

POINTS AND AUTHORITIES

I

It is well established that an attorney may withdraw as counsel of record upon application to the court showing good cause for said withdrawal.

C.C.P.§284.2

II

That an attorney must continue his services until he is released by the client or by the court; he may apply to the court for a release for further services and for good cause shown may be released.

People v. Prince, 268 C. A. 2d 398, (1968). The court in this case stated: "The question of granting or denying application of an attorney to withdraw as counsel is one which lies within the sound discretion of the trial court."

In this case the court allowed the attorney to withdraw

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A PROFESSIONAL
CORPORATION
LOS ANGELES, CALIF.

B 46 (109)

from defendant's failure to pay attorney's fees. It is deemed that this type of activity is to be a failure to cooperate and deemed the attorney is justified in seeking a withdrawal. In this case, Plaintiff has continually refused to cooperate with this attorney in substantiating Plaintiff's claim and supply Plaintiff's attorney with necessary information in order to prosecute this unlawful detainer action. Plaintiff has put this attorney in a situation where Plaintiff's failure to cooperate is inhibiting this attorney's ability to prosecute this action, and therefore, it is most respectfully requested that this court grant this Motion, that an Order be made relieving ROBERT L. DICKER in the law firm of DICKER & DICKER, a professional corporation, as attorneys of record.

DATED: APRIL 12, 1978

Respectfully submitted,

DICKER & DICKER

By ROBERT L. DICKER
Robert L. Dicker,
Attorney for Plaintiff

LAW OFFICES
DICKER & DICKER
A PROFESSIONAL
CORPORATION
LOS ANGELES, CALIF.

B 4 b(110)

August 15, 1977

Ms. Clara Johnson
1435 Alvarado Terrace
Los Angeles, CA. 90006

Re: Williams vs. Turner

Dear Ms. Johnson:

Charles Turner is being represented by an attorney who has contacted me.

Mr. Turner claims that Mrs. Williams is his wife and that he has an ownership interest in the property, having paid taxes and other items for a number of years.

It is going to be necessary to get a lot more information than I have now.

Additionally, as you might imagine, what started off as a simple unlawful detainer proceeding, is now going to end up to be a case of a substantially different complexion, and for that reason, I feel it is very important that we get together, that I be furnished all of the facts and information, and that we arrive at a mutually agreeable fee schedule.

Awaiting word from you, I remain,

Very truly yours,

ROBERT L. DICKER

RLD:lj

EXHIBIT "A"

B 46 (111)

August 29, 1977

Ms. Clara Johnson
1435 Alvarado Terrace
Los Angeles, CA. 90006

Re: Williams vs. Turner

Dear Ms. Johnson:

Please find enclosed herein, copy of letter dated August 19, 1977 from Attorney Bash along with copy of Marriage Certificate.

It is imperative that you contact me so we can discuss this case in more detail.

Awaiting word from you, I remain,

Very truly yours,

DICKER & DICKER

By
ROBERT L. DICKER

RLD:lj

EXHIBIT "L"

(B46(112)

November 15, 1977

Mrs. Clara Johnson
1345 Alvarado Terrace, Apt. 207
Los Angeles, California 90006

Dear Mrs. Johnson:

I am receiving some pressure from the attorney for Mr. Turner and we are going to have to resolve this case one way or the other.

Needless to say, I was employed by you to represent your aunt and it is with the furtherance of her interests that I am most concerned. However, in order to protect her to the extent the law permits, I must have full and complete explanations to the questions which have been raised so that I can offer intelligent and meaningful advice.

In addition to the above, I believe we should have a better understanding as to the fees which we are going to charge so that you may know in advance what is involved.

With the above thoughts in mind, I would suggest that you contact me at your earliest convenience so that we can arrange an appointment and move ahead with this matter.

Awaiting word from you, I remain

Very truly yours,

Robert L. Dicker

RLD:csc

EXHIBIT "C"

B 46 (113)

From the Office of

DICKER & DICKER
ATTORNEYS AT LAW

1180 SOUTH BEVERLY DRIVE, SUITE 501
LOS ANGELES, CALIFORNIA 90035

(213) 553-9700
(213) 879-4777

MEMORANDUM

TO: CLARA JOHNSON
1345 Alvarado Terrace, Apt. 207
Los Angeles, California

DATE: January 12, 1978
FILE: 5968

SUBJECT: Williams V. Turner'

Dear Mrs. Johnsnn:

I have repeadedly tried to phone you regarding the above maater, but all of my attempts have failed. Please phone this office at your convenience so that we may arrange an appointment to discuss this matter.

Very truly yours,

/siw

Robert L. Bicker

Exhibit "D"

B46(114)

LAW OFFICES
Dicker & Dicker
A PROFESSIONAL CORPORATION
SUITE 501
1180 SOUTH BEVERLY DRIVE
Los Angeles, California 90035

NATHAN M. DICKER
ROBERT L. DICKER
ROBERT M. SCHOLNICK

AREA CODE 213
553-8700
879-4777

March 29, 1978

Mrs. Clara Johnson
1345 Alvarado Terrace, Apt. 207
Los Angeles, California 90006

RE: Williams vs. Turner

Dear Mrs. Johnson:

Since I have not heard from you with respect to my letter of February 27, 1978, I no longer consider this office as representing either you or your aunt, Syola Williams, any further.

Please arrange to have another attorney take care of this matter.

As I explained to you on so many occasions, we need your cooperation and we have not received it.

So that any rights which you or your aunt may have in this matter are not prejudiced, I sincerely recommend that you immediately retain another attorney and advise me who he is, and I shall gladly send to him my entire file along with an executed Substitution of Attorneys.

Remember, any further delay in this matter will only add to whatever loss you have suffered by the delay that has taken place thus far.

Very truly yours,

Robert L. Dicker

RLD/sc

B 46 (115)

(VERIFICATION — 446, 2015.5 C. C. P.)

STATE OF CALIFORNIA, COUNTY OF

I am the _____

_____

in the above entitled action or proceeding: I have read the foregoing _____

_____

and know the contents thereof: and I certify that the same is true of my own knowledge, except as to those matters which are therein stated upon my information or belief, and as to those matters I believe it to be true.

_____

_____

Executed on _____ *(date)* *at* _____ *(place)*, *California*

I declare, under penalty of perjury, that the foregoing is true and correct.

_____
Signature

PROOF OF SERVICE BY MAIL (1013a, 2015.5 C. C. P.)

STATE OF CALIFORNIA, COUNTY OF LOS ANGELES

I am a resident of the county aforesaid; I am over the age of eighteen years and not a party to the within entitled action; my business address is:

1180 S. Beverly Dr., Suite 501, Los Angeles, California 90035.

On APRIL 12, 19 78, *I served the within* NOTICE OF MOTION TO WITHDRAW AS ATTORNEY OF RECORD, DECLARATION OF ROBERT L. DICKER, AND POINTS AND AUTHORITIES IN SUPPORT THEREOF,

on the Defendant, CHARLES TURNER, and Plaintiff, SYOLA WILLIAMS, *in said action, by placing a true copy thereof enclosed in a sealed envelope with postage thereon fully prepaid, in the United States mail at* Los Angeles, California, *addressed as follows:*

Robert D. Bash, Esq.
201 S. Lake Ave., Suite 406
Pasadena, California 91101

Syola Williams
c/o Mrs. Clara Johnson
1345 Alvarado Terrace, Apt. 207
Los Angeles, California 90006

Executed on April 12, 1978 *(date)* *at* Los Angeles *(place)*, *California*

I declare, under penalty of perjury, that the foregoing is true and correct.

SUZAN F. CRUZE
Signature

B46 (116) Suzan F. Cruze

LAW OFFICES
Dicker & Dicker
A PROFESSIONAL CORPORATION
SUITE 501
1180 SOUTH BEVERLY DRIVE
Los Angeles, California 90035

NATHAN M. DICKER
ROBERT L. DICKER
ROBERT M. SCHOLNICK

AREA CODE 213
553-8700
879-4777

March 29, 1978

Mrs. Clara Johnson
1345 Alvarado Terrace, Apt. 207
Los Angeles, California 90006

RE: Williams vs. Turner

Dear Mrs. Johnson:

Since I have not heard from you with respect to my letter of February 27, 1978, I no longer consider this office as representing either you or your aunt, Syola Williams, any further.

Please arrange to have another attorney take care of this matter.

As I explained to you on so many occasions, we need your cooperation and we have not received it.

So that any rights which you or your aunt may have in this matter are not prejudiced, I sincerely recommend that you immediately retain another attorney and advise me who he is, and I shall gladly send to him my entire file along with an executed Substitution of Attorneys.

Remember, any further delay in this matter will only add to whatever loss you have suffered by the delay that has taken place thus far.

Very truly yours,

Robert L. Dicker

RLD/sc

B 46(117)

Caroline Layton

Response--Tax Memo Law Ofc Report #28/May 1-78

1) We do not NEED to file xtn UNTIL June 15 when out of country. The problem is that in using the out of the country address we must file thru the Philadelphia office, giving extreme scrutiny to all of the returns and undoubted delays, and no doubt very slow receipt of money, since they are holding up all checks to Guyana. And, though they release some, there is leeway where they could procrastinate on the returns by disallowing, etc., and causing other problems.. Am very much aware of the June 15 deadline for those out of country... I preferred using SF address to get the money --for sure and sooner and with less chance for audit problems. Those that did not get the xtn filed will just fall into this category. SHE DOES NOT SEEM TO UNDERSTAND THAT FILING THRU PHILADELPHIA ALMOST ENSURES CIA AUDITORS HANDLING AND PROCESSING THE RETURNS!!! This should be elementary to our attorney, but amazingly, even attorneys are naieve in the USA, even socialist attorneys. They still believe there is law & order...

2) paragraph 6--we do not intend to pay taxes for those that owe unless there is a specific problem. We do intend to file the returns.. I TOLD TERRY TO TELL HER "NOT" TO PAY ANY TAXES UNLESS THE PEOPLE WERE LIVING IN THE STATES AND WERE EMPLOYED...it is against the law to fail to "file" your taxes, not to fail to pay them! On those, we would prefer not connecting them to the mission...would rather mail returns from SF where the address then becomes innocuous. SHOULD SEND A GENERAL DELIVERY DETROIT, ETC., as a forwarding address on those we do not intend to have pay their taxes so that it does not connect to us. TRUE, THE OVT KNOWS WHO IS HERE.. BUT THEIR DEPARTMENTS ARE SEPARATE, AND THEY ARE POOR ABOUT CONNECTIN INFORMATION FROM DEPT TO ANOTHER...there are ways of finding out, but all departments don't use it.

last 3 lines of page 1--WE LOSE THE RENTAL REBATE OF $35 on any that use the out of country address. It then becomes mandatory to prove that they were in the country through Dec 31...which is not always easy, and is seldom true..most of the folk xx here came down last year.

Page 2 item 2--We can start to have them write their own...it is not necessary, since the signature is what matters...so we can do that.
item 3--Danny is writing letter..copy to Tish..
4--I sent instructions on this ..correct; ok deduct what is gone. they can have been junked or given away, which is likely what happene

5) JANARO AUDIT--I asked for and again ask for the canceled checks to be sent down here. THERE ISNO LAW SAWS THEIR RECORDS HAVE TO BEON THE PREMISES...Tell Bonnie to get out of that! She seems determined to handle that, and if she does I can tell you right now it will end up with a barrel of taxes owed by P. T. PLEASE GET THOSE CANCELD CHECKS OUT OF THERE!!! We will send back and handle via corres-

B46(118)

pondence with the auditors. DO NOT ASK THE AUDITORS WHAT THEY WANT!!! Wait until they "ask" for what they want... It is taking entirely too long to get me those records! I AM ASKING FOR THE 1976 records. I cannot file a 77 return without them--nor will I FILE A 77 RETURN WITHOUT THEM! It would be a gross error in judgment. Yes, most of records are here--I STILL WANT THE CANCELLED CHECKS WHICH YOU CAN SAY THAT RICHARD AUTOMATICALLY PACKED WITH HIS BUSINESS PAPERS, SINCE HE PLANNED TO FILE RETURN FROM HERE.

ON THIS ONE, will have him mail it from Georgetown...and will try to get another address there that he can use. She may have already cost us a fortune by the messing she has done thus far. I just want to keep it from bleeding over into the UNRELATED BUSINESS INCOME which can go against P. T. and give the government immediate cause of action to attach ALL OF OUR PROPERTIES... I cannot seem to get this point through to anyone. CAROLYN: PLEASE ADVISE DAD OF THIS FACTOR...Tim Stoen could be pressing this audit...and at this point we must behave totally defensively!

I DO NOT WANT XEROX COPIES SENT--I WANT THE ORIGINALS, AND DO NOT WANT XEROX COPIES LEFT FOR THE TAX PEOPLE TO LOCATE AND FIND. Claire is in touch with her husband in So Amer and is trying to locate where they are--there or here, meanwhile, she needs an extension until she can get it all together...IF SHE CANT GET IT...then I would transfer title of the business and get her out of that country!!! YOU MAY GET A LAW THERE REQUIRING TAX CLEARANCE TO GET OUT OF THE COUNTRY TOO BEFORE VERY LONG.

IF THEY ARE DOING IT IN GUYANA, WHY WOULD NOT THE USA TRY IT SOON? WE HAD BETTER CONSIDER THE POSSIBILITY.

I want Claire to delay it as long as possible... at least until she is out of there, or the place is sold... AND she is out of there.

TAX MEMO May 10, 1978 from June LABELED TAX PACKAGE

1) --where? did not get them.

2) IF THERE IS A CALIFORNIA REBATE, WE CANNOT USE THE 893 RETURN ADDRESS.. I do not know how you can tell her this, or it will cut out the $35 refund for rental credit...Where we did not have this coming, and it was filed after April 15--and no xtn...we used the 893 return address. SUGGEST SHE DO THEM AS WE SENT THEM! There was logic behind it, though may not be apparent to her. Harold and I made the decision together.

3) Noted

4) Get what she can on this..We are aware the records there are not what they should be..probably just as well..others can't tell either. Some of the 77 records arrived in one of the big crates--amazingly...I am mostly interested in my work sheets of ANY KIND.. much of this is arriving now--presume the rest will be on the way very soon.

Item 5 paragraph 2--I AM "MOST" CONCERNED TO GET THE OLD RECORDS DOWN HERE. ---enuf said! Most of the records of my greatest concern ARE the <u>prior</u> to 1977 records. The sooner the better..

B46(119)

SECTION 2.

1. See attached mail we've received from Walt Chapman of Boswell-Chapman agency in Indianapolis regarding properties in Indiana. He is saying that property insurance payments are due on 4399 South Shelby Street, Indianapolis (Esther's property); and 1415 North College, 2356 North College, 2366 North College, and 2327 North Broadway. Do you want us to renew the insurance on these properties?
I don't know about these, except Esthers which we do not want to renew. E

2. Mail for Essie Mae Towns from her attorney; see that the power of attorney she signed unnotarized will not be enough. The letter is self-explanatory. Dont know how you will handle it but here it is. Have one of our people witness her signature here, Then go to Georgetown and have the consulate notarize the witness signature. June has a form in S.F. if the consulate does not. E

This has been taken care of.

Tim Carter took the form to SRL to be notarized.

3. Earl Johnson's interest in estate: We received letter from attorney probating the estate saying accountant is now working on estate tax return so they can close out the estate and make distribution of property. Closing should come soon. Letter was dated 4/27. This is just status report; nothing on your end to be done, nor on ours, til we hear further from probate attorney. L

4. Marietta Davis - see attached letter and copies of court papers which she sent us this week; apparently Brian Davis took money from his paper route, when he was in her care, so she says, and the San Mateo Times has sued her for $432. She wants us to pay, and she's also demanding back child support which she says Bob Davis owes her. We never agreed to pay the boys bills. ~~[illegible]~~ Her deal with Bob was he would support Brian, she the others. Bob should write her this. E

Jim Gurwich

5. Melvin Lowery - his behavior has become so erratic now that we would like very much to work on getting his probation cut down and sending him over. He works well under A.J., consistent and responds to supervision. But in other situations, he is emotionally very immature, sexually mixed up, and tonight he was seen by the 802 Fell landlord standing in the apartment window, screaming out loud, and exposing himself. He was also seen doing this by Mary Donnell and the rest of the 802 Fell tenants. We sent Rudy over to counsel with him. Leona says that she talks to him every day about his behavior, and he'll stop while she's looking at him but as soon as she's turned away, he's off again, cussing in front of seniors, and always trying to draw attention to himself. A lot like Pat Keeler gets whenshe's not taken her insulin regularly, or like when Marie L used to act just before she went over.

need this? E

want unsure after in [illegible]

B 46 (120)

5, continued - Melvin Lowery...

We are afraid he will get not only himself but the Temple in trouble if he sticks around here much longer. He comes up for annual probation review in June, though his probation is not over til October 1978. Leona and A.J. both want him to go over as soon as possible, and you might check with Hue for more background. We hadoriginally discussed speaking with his San Francisco probation officer, showing slides, and sending in letters, trying for either a shorter probation date or placing him in our custody.

He might not do too badly here, if we can get him here without incident. But maybe mediation in the meantime to settle him down.

B46 (121)

trip. copy

Answers Given via Radio

SECTION ONE: TAXES

1. Regarding the 25 for whom no extension of time was filed in time, the following is Buddy's advice. I realize that Evelyn's mother does not want to do this; I am only writing it out so that it can be clearer than the limitations of the radio allow. . . there is some rationality to it...

People residing or traveling outof the US are granted an automatic extension til June 15. (See page 485 of your yellow Master Tax Guide, which is a rough summary of the Code.) The question is, do they have to file a request for extension or does it come automatically. Buddy first thought they had to file a request, but after checking his CCH IRS Code, suggested the following as a way out, since it offers another way of getting an extension, not automatic, but still a second chance for people who have not filed the official request. For instance, for people in areas where the official IRS extension form is unavailable, or mail is slow, etc.

He says the person filing late should fill out their tax return and then attach a statement on a separate piece of paper, saying:

> I qualify under Section 1.6081-2(a)(5) of the Income Tax Regulations for an extension of time for filing the tax return; I am a U.S. citizen residing out of the United States.

You can also modify that last part and say "traveling" instead of residing, whichever applies.

The advantage is that in cases where it is known that people will not be getting refunds but rather have to pay taxes and thus will pay penalties if not filed by April 15, those people who fall in this category who are out of the US can have a chance to avoid being penalized by filing their return before 6/15 and attaching the above statement. The drawback is that you would have to mail them direct, not sending them here but sending them direct to IRS. Also, you would have to send the tax payments from there, and not from here, I suppose, sine if the mail was directedhere first, that would defeat your claim of residing or traveling out of the US. If you decided to do it,maybe you could use travelers' cheques... Whatever you decide, we will do; it just sounds like this is an alternative to paying a penalty on top of a tax payment.

Finally, this only is the federal; the people still have to do their State returns too. I did not ask Buddy about any similar foreign extension for State returns.

2. Regarding your doing peoples' returns over there and sending them here, would you please have themwrite out ther own? I realize that is extra work, but as far as sending it in, it's bad enough that they all come to the same p.o. box. At least use the same ink pen! It appears from the way returns come here that Harold and Tish are both in the same place, with the people; I had thought maybe Harold was in 8R1, but since he is in 8R3, it would not seem unreasonable for people to write out themselves their returns with his or Tish's direction.

3. We got another notice from the Mendocino County Assessor re Danny Kutulas' "Earth Moving" business property statement unfiled; we had already written this up and been told to ignor it; does this still remain the same?

4. Regarding the Janaro business property report from for Mendocino County: Claire got a 1 month extension to file this; it was written up in Law Office Report #26, by Bonnie. The month was up today, Bonnie told me last night, and she will file the form as Tish directed, but they will deduct from the depreciation schedule those automobiles which are obviously not on the ranch but were listed by Tish in the 1976 schedule.

5. Regarding the Ranch audit, Bonnie is agreeable to telling the audit people about Richard doing it and his being out of the country with the records; however, the hang-up is that legally she says those records are supposed to be <u>on the premises</u>. She cannot find any 1977 records anyway to work with so far, and we assume that you already have them over there. Harold was supposed to have taken them with him. Is there a possobility he packed them in a trucnk and the trunk has not arrived yet?

   She called tonight; what the audit people want are the actual check stubs, receipts; they <u>do not</u> want recap sheets. If there are check stubs and cancelled checks for 1977 there on the Ranch and she finds them, she will havethem xeroxed plus the receipts and the rest of the stuff, and send it over piecmeal as people go out. I can see that we will probably ask for more time because it is already May 1 and they want to see this stuff in June. As people go out, I will packageup what she sends me and send it to you in the briefcase. She understands that Richard and Tish will do it and she doesnt have to spend time on it.

SECTION 2.

1. See attached mail we've received from Walt Chapman of Boswell-Chapman agency in Indianapolis regarding properties in Indiana. He is saying that property insurance payments are due on 4399 South Shelby Street, Indianapolis (Esther's property); and 1415 North College, 2356 North College, 2366 North College, and 2327 North Broadway. Do you want us to renew the insurance on these properties?

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We are afraid he will get not only himself but the Temple in trouble if he sticks around here much longer. He comes up for annual probation review in June, though his probation is not over til October 1978. Leona and A.J. both want him to go over as soon as possible, and you might check with Hue for more background. We had originally discussed speaking with his San Francisco probation officer, showing slides, and sending in letters, trying for either a shorter probation date or placing him in our custody.

APR 20 1978

OFFICE OF
COUNTY ASSESSOR
W. L. BROWN
MENDOCINO COUNTY
UKIAH, CALIFORNIA

TELEPHONE
(707) 468-4311
P. O. BOX 354

BL
Kutulas, Lanny K.
Earth Moving
P.O. Box 192
Redwood Valley, CA 95470

TO THE ABOVE NAMED PERSON OR COMPANY:

Earlier this year property statement forms were mailed to you to be completed and returned to this office on or before april 15. As of this date we have not received our copies.

If the forms were forwarded to an accountant for completion, may we suggest that you call this to his attention immediately. If the forms are in your possession, please complete them and mail them to this office as soon as possible. Further delay in filing will result in penalties as required by law. In the absence of a property statement the Assessor must proceed to make an assessment on the basis of information available in this office and no correction of such assessments will be considered when properly executed forms have not been filed with this office.

If you have mailed the forms after the date stamped in the upper right hand corner, please disregard this notice.

Thank you,

[redacted], Assessor,
County of Mendocino

Arthur Church

B46(12C)



. . . Located in scenic Redwood Valley . . .

"Happy Acres"

ADMINISTRATORS:
Richard M. Janaro
Claire E. Janaro

April 15, 1978

Office of the Assessor
County of Mendocino
P.O. Box 354
Ukiah, CA 95482

Dear Sir:

This is a request for a one month extension for filing out "Agricultural Property Statement", form 571-F for 1978 and for filing our "Business Property Statement", form 571 for 1978. My husband is out of the United States on business and I need the additional time requested to finish obtaining the required information for the forms.

Thank you very much for your cooperation in this matter.

Respectfully yours,

Mrs Richard M Janaro

Mrs. Richard M. Janaro

Reference numbers on the form 571: 154-098/161-070-02 /48-457643-00
form 571-F: 154-098/161-070-02 /65-457643-01

B 4 6 (127)

2451 Rood K, Redwood Valley CA 95470 • Phone: (707) 485-8406

BOSWELL-CHAPMAN AGENCY, INC.
3450 North Meridian Street
Indianapolis, Indiana 46208
Off. 923-3411 Res. 547-7527

AMERICAN STATES INSURANCE

February 23, 1976

Rev. James W. Jones
P. O. Box 15156
San Francisco, California 94115

Dear Rev. Jones,

We have a policy in force for, Esther R. Mueller c/o Rev. James Jones, for Liability covarage on: 4399 South Shelby Street, Indianapolis, Indiana.

The premium which was due 3-14-77 of $13.00 has not been paid to this agency yet and the renewal due 3-14-78 is coming due again and the rates have changed. The new policy will cost $37.00. This would make a total due this agency of $50.00 and would provide coverage until 3-14-79.

Please advise me of what you wish to do by 3-10-78.

Thank You

Walt Chapman, Jr.

B46 (128)

To: Rev James W Jones

From: W Coleman Ins Agency

Subject: Insurance Premiums

Date 4-14-78

If Regarding a Claim, Check Block:
☐ S-ATOM ☐ ATOM ☐ REGULAR

Rev Jones,

Please refer to (Photo-copy enclosed) to my letter of 2-23-78 to you and let me know what you wish to do.

Also, effective May 1, 1978 we have a policy for James W & Marceline Jones covering Liability on property located, 1415 North College, 2356 North College, 2366 North College and 2327 North Broadway. The 12 month cost would be $35.00 (Coverage from 5-1-78 to 5-1-79). Please inform us of your intentions on this policy as well

Thank You

Signature W A Coleman, CIC

Return To: _____ Date _____

Reply: _____

B46 (178a)

MARVIN A. BURNETT
ATTORNEY AT LAW
SUITE 222
4201 WILSHIRE BOULEVARD
LOS ANGELES, CALIFORNIA 90010
WEbster 7-4422

March 29, 1978

Mrs. Essie Mae Towns
c/o Chaikin
P. O. Box 15156
San Francisco, California 94115

Dear Mrs. Townes:

I have now opened an escrow for the sale of the house previously owned by your mother. However, the title company has advised us that title cannot be passed based upon a Power of Attorney from you which has neither been acknowledged before a Notary Public or before the American Consul. I therefore enclose a new such Power of Attorney. I realize from your letter that apparently this presents a very difficult situation, but unless we can have the signed Power, the deal will fall through and the property will be lost for taxes over a period of years. I hope that under the circumstances, you will be able to have this taken care of as soon as possible.

As you will notice, this time I have attached a space for two acknowledgments, one before the American Consul and an alternate before a Notary Public. Either one of these should be sufficient without the other.

Very truly yours,

MARVIN A. BURNETT

MAB/et

B46(129)

SPECIAL POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that the undersigned does hereby nominate, constitute and appoint BRYCE D. WISNER, 8222 Van Nuys Boulevard, Panorama City, California, my true and lawful attorney in fact, for me in my name, place and stead and for my use and benefit, to grant, bargain, sell and convey my interest in real property or any part thereof, located in the County of Los Angeles, State of California, and more particularly described as

Lots 308 and 309, Block 12 of the Pacoima Tract as recorded in Book 29, Pages 79-83, in the office of the County Recorder of said County,

for such price and on such terms and conditions as he shall deem proper, with or without the taking back of a purchase money mortgage or deed of trust and to collect and receive the proceeds from any such sale.

To enter into any contract or contracts for the sale of said premises or any part thereof with such persons and upon such terms as he shall, in his discretion, elect and to execute, acknowledge and deliver in my name, such deeds or conveyances with such covenants, or conditions as he may deem proper that may be required for the transfer of said property or any part thereof or any interest therein.

To take any and all action necessary, including the filing of suit, to recover possession of the premises from the present occupant thereof.

_____
ESSIE MAE TOWNS

COUNTRY OF GUAYANA)
) ss.
)

On _____, 1978, before me, the undersigned, an American Consul in and for said Country, personally appeared ESSIE MAE TOWNS, known to me to be the person whose name is subscribed to the within instrument and acknowledged that she executed the same.

WITNESS my hand and official seal.

_____

B46(130)

COUNTRY OF GUAYANA)
)
) ss.
)

On _____, 1978, before me, the undersigned, a Notary Public in and for said Country, personally appeared ESSIE MAE TOWNS, known to me to be the person whose name is subscribed to the within instrument and acknowledged that she executed the same.

WITNESS my hand and official seal.

_____

B46 (131)

April 29 1978

From Marietta Davis
111 Arundel Road
Burlingame
Ca 94010

To The People's Temple
Box 15156
San Francisco
Ca 94115

Dear Sir

Attached is a copy of summons received by me yesterday regarding money taken and kept by Brian Davis from his San Mateo Times Newspaper route. At the time of this incident Brian was in my temporary care, after running away from the San Francisco Temple.

As I do not have this money to repay this debt, and as it is not my responsibility but that of Brian and his father. Both father and son are now in Guyana. Brian has always been the financial responsibility of his father, as evidenced by the attached dissolution documents.

As this must be resolved by May 11, please give this matter your immediate attention and forward the sum of $432.72 (which includes all costs), plus $25.00 already paid by me on account, copy receipt attached, to me by return mail for settlement to the collection company, or let me know if you wish the collection agency and attorneys to contact you direct.

I should add that in both the Stipulation and Settlement agreement filed March 21, 1973 and the Interlocutory Judgement filed April 19 1973, (copies attached) Mr Davis agreed to pay $75.00 per month per child for Robert and Cary. These payments have never been made to me, but payments of $25.00 per month ahve been received by me from Dec 1977 to date. Before that, small sporadic payments were received by me very infrequently. There is, therefore, a large backlog of child support payments due to me.

I look forward to your immediate reply.

Truly

Marietta Davis

Copy Mr Robert Davis P O Box 893 Georgetown, Guyana, S America

Copy People's Temple P O Box 214 Ukiah Ca 95470
All copy documents attached.

B46(132)

13 Jan 78 1-88471257

San Mateo Times

$25 AND 00 CTS

NON-NEGOTIABLE

111 Russell Road
Burlingame

B46(133)

NAME AND ADDRESS OF ATTORNEY:	TELEPHONE NO.	FOR COURT USE ONLY:
SAMUEL S. STEVENS 1611 BOREL PLACE SUITE 7, TEL. 573-0448 SAN MATEO, CA 94402 ATTORNEY FOR Plaintiff		

MUNICIPAL COURT, COUNTY OF SAN MATEO
SOUTHERN JUDICIAL DISTRICT, SAN MATEO BRANCH
800 NORTH HUMBOLDT STREET
SAN MATEO, CALIFORNIA 94401

PLAINTIFF.

THE STORES COLLECTION BUREAU
OF SAN MATEO COUNTY, INC.

DEFENDANT:

ARLETTA DAVIS, FIRST DOE AND SECOND DOE

SUMMONS (MULTI-PURPOSE)

- ☐ 5 Day Responsive Time (Unlawful Detainer)
- ☐ 10 Day Responsive Time (State Housing Law)
- ☒ 30 Day Responsive Time (Specify):

CASE NUMBER: 41287

NOTICE! You have been sued. The court may decide against you without your being heard unless you respond within ☐ 5 ☐ 10 ☒ 30 days. Read the information below.

¡AVISO! Usted ha sido demandado. El Tribunal puede decidir contra Ud. sin audiencia a menos que Ud. responda dentro de ☐ 5 ☐ 10 ☒ 30 días. Lea la información que sigue.

1. TO THE DEFENDANT: A civil complaint has been filed by the plaintiff against you. (See footnote*)
   a. If you wish to defend this lawsuit, you must, within ☐ 5 ☐ 10 ☒ 30 days after this summons is served on you, file with this court a written pleading in response to the complaint. (If a Justice Court, you must file with the court a written pleading or cause an oral pleading to be entered in the docket in response to the complaint, within the time specified above. Unless you do so, your default will be entered upon application of the plaintiff, and this court may enter a judgment against you for the relief demanded in the complaint, which could result in garnishment of wages, taking of money or property or other relief requested in the complaint.
   b. **If you wish to seek the advice of an attorney in this matter, you should do so promptly so that your written response, if any, may be filed on time.**

Dated: MAR 27 1978 RUSSELL M. WOODS Clerk, By CAROLYN WEBSTER, Deputy

(SEAL) SEAL

2. NOTICE TO THE PERSON SERVED: You are served
   a. ☒ As an individual defendant.
   b. ☐ As the person sued under the fictitious name of:
   c. ☐ On behalf of:
   Under: ☐ CCP 416.10 (Corporation) ☐ CCP 416.60 (Minor)
   ☐ CCP 416.20 (Defunct Corporation) ☐ CCP 416.70 (Incompetent)
   ☐ CCP 416.40 (Association or Partnership) ☐ CCP 416.90 (Individual)
   ☐ Other:
   d. ☐ By personal delivery on (Date):

*The word "complaint" includes cross-complaint, "plaintiff" includes cross-complainant, "defendant" includes cross-defendant, singular includes the plural and masculine includes feminine and neuter. A written pleading, including an answer, demurrer, etc., must be in the form required by the California Rules of Court. Your original pleading must be filed in this court with proper filing fees and proof that a copy thereof was served on each plaintiff's attorney and on each plaintiff not represented by an attorney. The time when a summons is deemed served on a party may vary depending on the method of service. For example, see CCP 413.10 through 415.40.

Form Adopted by Rule 982 of The Judicial Council of California Revised Effective January 1, 1977

(See reverse side for Proof of Service)

SUMMONS (MULTI-PURPOSE)

CCP 412.20, 412.30, 415.10, etc

B46 (134)

ENDORSED
FILED
MUNICIPAL COURT
SOUTHERN JUDICIAL DISTRICT
SAN MATEO BRANCH
MAR 27 1978
By CAROLYN WEBSTER Deputy

Samuel S. Stevens, Attorney at Law
1611 Borel Place, Suite 7
San Mateo, CA 94402
Tel. (415) 573-0448
Attorney for the Plaintiff

MUNICIPAL COURT OF CALIFORNIA, COUNTY OF SAN MATEO
SOUTHERN SMJ JUDICIAL DISTRICT

THE STORES COLLECTION BUREAU OF SAN MATEO COUNTY, INC.,
Plaintiff,

vs.

MARIETTA DAVIS,

FIRST DOE AND SECOND DOE,
Defendants.

NO. 14257

COMPLAINT FOR MONEY

Plaintiff alleges:

1. Plaintiff does not know the true names of the Defendants sued herein as FIRST DOE AND SECOND DOE, and prays leave to insert same when ascertained together with proper allegations to charge them in the premises.

2. Plaintiff herein is a California corporation and is duly licensed as a collection agency.

3. Plaintiff is informed and believes and thereon alleges that the obligation herein was contracted in and payment was to have been made in the Sotuhern SMJ Judicial District, County of San Mateo, State of California.

B46 (125)

4. Defendants are ~~not~~ residents of the Southern Judicial District, County of San Mateo, State of California. This action is not subject to the provisions of Sections 1812.10 or 2984.4 of the Civil Code.

5. Within four years last past, Defendants became indebted to Plaintiff's assignor, hereinafter named, in the sum of $371.72 as and for a balance due on a book account for goods and services sold and delivered to Defendants at their own special instance and request, which sum they agreed to pay.

6. Demand has been made for payment of said sum but Defendants have failed and refused, and still fail and refuse, to pay said sum and the whole sum is due, owing and unpaid together with interest from and after 1-4-78.

7. Prior to the commencement of this action, the within claim was assigned by San Mateo Times to Plaintiff, herein and said Plaintiff is the holder and owner of said claim.

AS AND FOR A SECOND AND FURTHER CAUSE OF ACTION AGAINST DEFENDANTS HEREIN, Plaintiff alleges:

1. Plaintiff incorporates by reference all of the allegations of Paragraphs 1, 2, 3, 4, 6 and 7 of its First Cause of Action as if here set forth in full.

2. Plaintiff is informed and believes and thereon alleges that on 1-4-78 an account was stated in writing as between Plaintiff's assignor and Defendant's upon which stated account of the sum of $371.78 was agreed upon as the balance due said assignor from Defendants which said sum Defendants then and there agreed to pay.

B46 (136)

AS AND FOR A THIRD AND FURTHER CAUSE OF ACTION AGAINST DEFENDANTS HEREIN, plaintiff alleges:

1. Plaintiff incorporates all allegations of Paragraphs 1, 2, 3 and 4 of its First Cause of Action as if here set forth in full.

2. Plaintiff is informed and believes and thereon alleges that within four years last past defendants became indebted to plaintiff's assignor, hereinafter named, in the sum of $ 16.00 as and for a balance due on a book account for goods and services sold and delivered to defendants at their own special instance and request, which sums they agreed to pay.

3. Prior to the commencement of this action the within claim was assigned by J. Donald Fleming DDS, Blg. to plaintiff herein and said plaintiff is the holder and owner of said claim and all rights thereunder.

AS AND FOR A FOURTH AND FURTHER CAUSE OF ACTION AGAINST DEFENDANTS HEREIN, plaintiff alleges:

1. Plaintiff incorporates all allegations of Paragraphs 1 and 3 of its THIRD Cause of Action as if here set forth in full.

2. Plaintiff is informed and believes and thereon alleges that on 6-10-75 an account was stated in writing as between plaintiff's assignor and defendants upon which stated account the sum of $ 16.00 was agreed upon as the balance due said assignor from defendants, which said sum defendants then and there agreed to pay.

May 11th 4:32.72

WHEREFORE, Plaintiff prays judgment against Defendants, and each of them in the sum of $ 387.72 principal with interest on said sum at the rate of 7 percent per annum from: 1-4-72 on $371.72; and from 6-10-75 on $16.00.

for reasonable attorney fees of $_____ together with costs of suit and such other and further relief as to this Court may seem meet and proper in the premises.

SAMUEL S. STEVENS

By: Samuel S Stevens
SAMUEL S. STEVENS
Attorney for Plaintiff

VERIFICATION

The undersigned hereby states that he is the President of Plaintiff corporation in the above-entitled action; that he has read the foregoing complaint and knows the contents thereof; that the same is true of his own knowledge, save as to those matters therein stated on information and belief, and as to those matters he believes these to be true.

That pursuant to CCP §2015.5, he certifies under penalty of perjury that the foregoing is true and correct at San Mateo, California, this 23 day of March, 1976.

R. H. O'NEIL

B 46/138

(ENDORSED)
FILED
MAR 21 1973
MARVIN CHURCH, County Clerk
By KAZUYO KODAKARI
Deputy Clerk

Marietta P. Davis
[illegible]
Burlingame, California 94010
Telephone: 342-5921

In pro per;

IN THE SUPERIOR COURT COUNTY OF SAN MATEO, [illegible] OF CALIFORNIA

In re the marriage of	
Petitioner: MARIETTA P. DAVIS	No. 168110
and	Stipulation and Settlement
Respondent: ROBERT E. DAVIS	Agreement

Petitioner and respondent individually state their agreement with this stipulation and

IT IS HEREBY AGREED:

Spousal Support

Petitioner and respondent waive any claim for spousal support with the understanding that this waiver is final and not subject to modification.

Community Property and Debts

1. All items of clothing, furniture and personal effects now in the possession of petitioner or respondent are set aside to the party so possessing the same as his or her sole and separate property. Each party hereby conveys, assigns, transfers, and releases all his or her right, title, and interest in and to any property now in the possession of or standing in the name of the other party to that party.

2. Any and all property, real or personal, which may hereafter be acquired by petitioner or respondent shall be and remains the sole and separate property of the party so acquiring the same.

3. Petitioner and respondent shall assume responsibility for any and all debts incurred in his or her name respectively since the date of their separation. Neither petitioner nor respondent shall, at any time hereafter, contract any indebtedness whatsoever in the name of the other nor cause the same to be charged against the other party.

Custody of Children

Petitioner and respondent agree to joint legal custody of the

B46 (139)

Stipulation and Settlement Agreement
Dissolution of Marriage
Davis and Davis
San Mateo County Superior Court No. 168110

children from this marriage, namely Robert, Brian, and Cary with the physical custody of Robert and Cary remaining with petitioner and Brian remaining with respondent.

Support of Children

Respondent agrees to provide support for the children remaining with the petitioner in the amount of seventy five dollars ($75.00) per month per child, until the age of eighteen.

Respondent has carefully read this agreement, fully understands its terms, and willingly signs it.

The foregoing is agreed to by

Marietta F. Davis
MARIETTA F. DAVIS, Petitioner

Robert E. Davis
ROBERT E. DAVIS, Respondent

Dated: March 3.

B46(140)

Name, Address and Telephone Number of Attorney(s)

Marietta F. Davis
111 Arundel
Burlingame, California 94010
Telephone: 342-5921

In pro per:

Attorney(s) for

Space Below for Use of Clerk Only

(ENDORSED)

FILED

APR 19

MARVIN ... County Clerk

by KAZUYO KODAKARI

DEPUTY CLERK

SUPERIOR COURT OF CALIFORNIA, COUNTY OF SAN MATEO

In re the marriage of

Petitioner: MARIETTA F. DAVIS

and

Respondent: ROBERT E. DAVIS

CASE NUMBER
168110

INTERLOCUTORY JUDGMENT OF DISSOLUTION OF MARRIAGE

This proceeding was heard on April 5, 1973 (Date) before the Honorable W. HOWARD ... TLEY

Department No. 8

The court acquired jurisdiction of the respondent on August 8, 1972 (Date) by:

☒ Service of process on that date, respondent not having appeared within the time permitted by law.

☐ Service of process on that date and respondent having appeared.

☐ Respondent on that date having appeared.

The court orders that an interlocutory judgment be entered declaring that the parties are entitled to have their marriage dissolved. This interlocutory judgment does not constitute a final dissolution of marriage and the parties are still married and will be, and neither party may remarry, until a final judgment of dissolution is entered.

The court also orders that, unless both parties file their consent to a dismissal of this proceeding, a final judgment of dissolution be entered upon proper application of either party or on the court's own motion after the expiration of at least six months from the date the court acquired jurisdiction of the respondent. The final judgment shall include such other and further relief as may be necessary to a complete disposition of this proceeding, but entry of the final judgment shall not deprive this court of its jurisdiction over any matter expressly reserved to it in this or the final judgment until a final disposition is made of each such matter. ~~agree to~~ awarded

Both parties ~~agree to~~ joint legal custody of the children from this marriage: Robert, Brian and Cary, with physical custody of Robert and Cary remaining with petitioner and Brian remaining with respondent. Respondent agrees to provide support for the children remaining with petitioner in the amount of 75.00 to be paid on approximately the 5th and 25th of each month, until age of eighteen years. All property, real and personal, has been equally distributed between both parties. The amount of 75.00 per month is for each child.

Dated April 18, 1973

W. HOWARD ... TLEY
Judge of the Superior Court

Form Adopted by Rule 1287 of Judicial Council of California Effective January 1, 1970

INTERLOCUTORY JUDGMENT OF DISSOLUTION OF MARRIAGE

B 4 b (141)

219-7

SECTION ONE: TAXES

1. Regarding the 25 for whom no extension of time was filed in time, the following is Buddy's advice. . I realize that Evelyn's mother does not want to do this; I am only writing it out so that it can be clearer than the limitations of the radio allow. . . there is some rationality to it...

People residing or traveling outof the US are granted an automatic extension til June 15. (See page 485 of your yellow Master Tax Guide, which is a rough summary of the Code.) The question is, do they have to file a request for extension or does it come automatically. Buddy first thought they had to file a request, but after checking his CCH IRS Code, suggested the following as a way out, since it offers another way of getting an extension, not automatic, but still a second chance for people who have not filed the official request. For instance, for people in areas where the official IRS extension form is unavailable, or mail is slow, etc.

He says the person filing late should fill out their tax return and then attach a statement on a separate piece of paper, saying:

> I qualify under Section 1.6081-2(a)(5) of the Income Tax Regulations for an extension of time for filing the tax return; I am a U.S. citizen residing out of the United States.

You can also modify that last part and say "traveling" instead of residing, whichever applies.

The advantage is that in cases where it is known that people will not be getting refunds but rather have to pay taxes and thus will pay penalties if not filed by April 15, those people who fall in this category who are out of the US can have a chance to avoid being penalized by filing their return before 6/15 and attaching the above statement. The drawback is that you would have to mail them direct, not sending them here but sending them direct to IRS. Also, you would have to send the tax payments from there, and not from here, I suppose, sine if the mail was directedhere first, that would defeat your claim of residing or traveling out of the US. If you decided to do it,maybe you could use travelers' cheques Whatever you decide, we will do; it just sounds like this is an alternative to paying a penalty on top of a tax payment.

Finally, this only is the federal; the people still have to do their State returns too. I did not ask Buddy about any similar foreign extension for State returns.

B46(142)

2. Regarding your doing peoples' returns over there and sending them here, would you please have themwrite out ther own? I realize that is extra work, but as far as sending it in, it's bad enough that they all come to the same p.o. box. At least use the same ink pen! It appears from the way returns come here that Harold and Tish are both in the same place, with the people; I had thought maybe Harold was in 8R1, but since he is in 8R3, it would not seem unreasonable for people to write out themselves their returns with his or Tish's direction.

3. We got another notice from the Mendocino County Assessor re Danny Kutulas' "Earth Moving" business property statement unfiled; we had already written this up and been told to ignor it; does this still remain the same?

4. Regarding the Janaro business property report from for Mendocino County: Claire got a 1 month extension to file this; it was written up in Law Office Report #26, by Bonnie. The month was up today, Bonnie told me last night, and she will file the form as Tish directed, but they will deduct from the depreciation schedule those automobiles which are obviously not on the ranch but were listed by Tish in the 1976 schedule.

5. Regarding the Ranch audit, Bonnie is agreeable to telling the audit people about Richard doing it and his being out of the country with the records; however, the hang-up is that legally she says those records are supposed to be <u>on the premises</u>. She cannot find any 1977 records anyway to work with so far, and we assume that you already have them over there. Harold was supposed to have taken them with him. Is there a possobility he packed them in a trucnk and the trunk has not arrived yet?

   She called tonight; what the audit people want are the actual check stubs, receipts; they <u>do not</u> want recap sheets. If there are check stubs and cancelled checks for 1977 there on the Ranch and she finds them, she will havethem xeroxed plus the receipts and the rest of the stuff, and send it over piecmeal as people go out. I can see that we will probably ask for more time because it is already May 1 and they want to see this stuff in June. As people go out, I will packageup what she sends me and send it to you in the briefcase. She understands that Richard and Tish will do it and she doesnt have to spend time on it.

SECTION 2.

1. See attached mail we've received from Walt Chapman of Boswell-Chapman agency in Indianapolis regarding properties in Indiana. He is saying that property insurance payments are due on 4399 South Shelby Street, Indianapolis (Esther's property); and 1415 North College, 2356 North College, 2366 North College, and 2327 North Broadway. Do you want us to renew the insurance on these properties?

2. Mail for Essie Mae Towns from her attorney; see that the power of attorney she signed unnotarized will not be enough. The letter is self-explanatory. Dont know how you will handle it but here it is.

3. Earl Johnson's interest in estate: We received letter from attorney probating the estate saying accountant is now working on estate tax return so they can close out the estate and make distribution of property. Closing should come soon. Letter was dated 4/27. This is just status report; nothing on your end to be done, nor on ours, til we hear further from probate attorney.

4. Marietta Davis - see attached letter and copies of court papers which she sent us this week; apparently Brian Davis took money from his paper route, when he was in her care, so she says, and the San Mateo Times has sued her for $432. She wants us to pay, and she's also demanding back child support which she says Bob Davis owes her.

5. Melvin Lowery - his behavior has become so erratic now that we would like very much to work on getting his probation cut down and sending him over. He works well under A.J., consistent and responds to supervision. But in other situations, he is emotionally very immature, sexually mixed up, and tonight he was seen by the 802 Fell landlord standing in the apartment window, screaming out loud, and exposing himself. He was also seen doing this by Mary Donnell and the rest of the 802 Fell tenants. We sent Rudy over to counsel with him. Leona says that she talks to him every day about his behavior, and he'll stop while she's looking at him but as soon as she's turned away, he's off again, cussing in front of seniors, and always trying to draw attention to himself. A lot like Pat Keeler gets whenshe's not taken her insulin regularly, or like when Marie L used to act just before she went over.

B46(44)

5, continued - Melvin Lowery...

We are afraid he will get not only himself but the Temple in trouble if he sticks around here much longer. He comes up for annual probation review in June, though his probation is not over til October 1978. Leona and A.J. both want him to go over as soon as possible, and you might check with Hue for more background. We hadoriginally discussed speaking with his San Francisco probation officer, showing slides, and sending in letters, trying for either a shorter probation date or placing him in our custody.

B46(145)

APR 20 1978

OFFICE OF
COUNTY ASSESSOR
W. L. BROWN
MENDOCINO COUNTY
UKIAH, CALIFORNIA

TELEPHONE
(707) 468-4311
P. O. BOX 354

BL
Kutulas, Danny K.
Earth Moving
P.O. Box 192
Redwood Valley, CA 95470

TO THE ABOVE NAMED PERSON OR COMPANY:

Earlier this year property statement forms were mailed to you to be completed and returned to this office on or before april 15. As of this date we have not received our copies.

If the forms were forwarded to an accountant for completion, may we suggest that you call this to his attention immediately. If the forms are in your possession, please complete them and mail them to this office as soon as possible. Further delay in filing will result in penalties as required by law. In the absence of a property statement the Assessor must proceed to make an assessment on the basis of information available in this office and no correction of such assessments will be considered when properly executed forms have not been filed with this office.

If you have mailed the forms after the date stamped in the upper right hand corner, please disregard this notice.

Thank you,

[redacted] Assessor,
County of Mendocino

Arthur Church

B4b(146)



"Happy Acres"

. . . Located in scenic Redwood Valley . . .

ADMINISTRATORS:
Richard M. Janaro
Claire E. Janaro

April 15, 1978

Office of the Assessor
County of Mendocino
P.O. Box 354
Ukiah, CA 95482

Dear Sir:

This is a request for a one month extension for filing out "Agricultural Property Statement", form 571-F for 1978 and for filing our "Business Property Statement", form 571 for 1978. My husband is out of the United States on business and I need the additional time requested to finish obtaining the required information for the forms.

Thank you very much for your cooperation in this matter.

Respectfully yours,

Mrs Richard M. Janaro

Mrs. Richard M. Janaro

Reference numbers on the form 571: 154-098/161-070-02 /48-457643-00
form 571-F: 154-098/161-070-02 /65-457643-01

B46(147)

2451 Road K, Redwood Valley CA 95470 • Phone: (707) 485-8406

BOSWELL–CHAPMAN AGENCY, INC.
3450 North Meridian Street
Indianapolis, Indiana 46208
Off. 923-3411 Res. 547-7527

AMERICAN STATES INSURANCE

February 23, 1976

Rev. James W. Jones
P. O. Box 15156
San Francisco, California 94115

Dear Rev. Jones,

We have a policy in force for, Esther R. Mueller c/o Rev. James Jones, for Liability coverage on: 4399 South Shelby Street, Indianapolis, Indiana.

The premium which was due 3-14-77 of $13.00 has not been paid to this agency yet and the renewal due 3-14-78 is coming due again and the rates have changed. The new policy will cost $37.00. This would make a total due this agency of $50.00 and would provide coverage until 3-14-79.

Please advise me of what you wish to do by 3-10-78.

Thank You

Walt Chapman, Jr.

B46(48)

To: Rev James W Jones

From: W Lehmann Ins Agency

Subject: Insurance Premiums

Date 4-14-78

If Regarding a Claim, Check Block: ☐ S-ATOM ☐ ATOM ☐ REGULAR

Rev Jones,

Please refer to (Photo-Copy enclosed) to my letter of 2-23-78 to you and let me know what you wish to do.

Also, effective May 1, 1978 we have a policy for James W & Marceline Jones covering liability on property located, 1415 North College, 2356 North College, 2366 North College and 2327 North Broadway. The 12 month cost would be $35.00 (Coverage from 5-1-78 to 5-1-79). Please inform us of your intentions on this policy as well

Thank You

Signature Walt Lehmann, CIC

Return To: _____ Date _____

Reply: _____

B46 (1-78a)

MARVIN A. BURNETT
ATTORNEY AT LAW
SUITE 222
4201 WILSHIRE BOULEVARD
LOS ANGELES, CALIFORNIA 90010
WEBSTER 7-4422

March 29, 1978

Mrs. Essie Mae Towns
c/o Chaikin
P. O. Box 15156
San Francisco, California 94115

Dear Mrs. Townes:

I have now opened an escrow for the sale of the house previously owned by your mother. However, the title company has advised us that title cannot be passed based upon a Power of Attorney from you which has neither been acknowledged before a Notary Public or before the American Consul. I therefore enclose a new such Power of Attorney. I realize from your letter that apparently this presents a very difficult situation, but unless we can have the signed Power, the deal will fall through and the property will be lost for taxes over a period of years. I hope that under the circumstances, you will be able to have this taken care of as soon as possible.

As you will notice, this time I have attached a space for two acknowledgments, one before the American Consul and an alternate before a Notary Public. Either one of these should be sufficient without the other.

Very truly yours,

MARVIN A. BURNETT

MAB/et

B46(149)

April 29 1978

From Marietta Davis
111 Arundel Road
Burlingame
Ca 94010

To The People's Temple
Box 15156
San Francisco
Ca 94115

Dear Sir

Attached is a copy of summons received by me yesterday regarding money taken and kept by Brian Davis from his San Mateo Times Newspaper route. At the time of this incident Brian was in my temporary care, after running away from the San Francisco Temple.

As I do not have this money to repay this debt, and as it is not my responsibility but that of Brian and his father. Both father and son are now in Guyana. Brian has always been the financial responsibility of his father, as evidenced by the attached dissolution documents.

As this must be resolved by May 11, please give this matter your immediate attention and forward the sum of $432.72 (which includes all costs), plus $25.00 already paid by me on account, copy receipt attached, to me by return mail for settlement to the collection company, or let me know if you wish the collection agency and attorneys to contact you direct.

I should add that in both the Stipulation and Settlement agreement filed March 21, 1973 and the Interlocutory Judgement filed April 19 1973, (copies attached) Mr Davis agreed to pay $75.00 per month per child for Robert and Cary. These payments have never been made to me, but payments of $25.00 per month ahve been received by me from Dec 1977 to date. Before that, small sporadic payments were received by me very infrequently. There is, therefore, a large backlog of child support payments due to me.

I look forward to your immediate reply.

Truly

Marietta Davis

Copy Mr Robert Davis P O Box 893 Georgetown, Guyana, S America

Copy People's Temple P O Box 214 Ukiah Ca 95470
All copy documents attached.

B46 (150)

10 Jan 78 1-88471257

San Mateo Times

25 AND 00 CTS

NON-NEGOTIABLE

Marietta Davis
111 Arundel Road
Burlingame

B4b(151)

NAME AND ADDRESS OF ATTORNEY.	TELEPHONE NO.	FOR COURT USE ONLY:
SAMUEL S. STEVENS 1611 BOREL PLACE SUITE 7, TEL. 573-0448 SAN MATEO, CA 94402 ATTORNEY FOR: Plaintiff		

MUNICIPAL COURT, COUNTY OF SAN MATEO
SOUTHERN JUDICIAL DISTRICT, SAN MATEO BRANCH
800 NORTH HUMBOLDT STREET
SAN MATEO, CALIFORNIA 94401

PLAINTIFF:

THE STORES COLLECTION BUREAU OF SAN MATEO COUNTY, INC.

DEFENDANT:

MARINITA DAVIS, FIRST DOE AND SECOND DOE

SUMMONS (MULTI-PURPOSE)	☐ 5 Day Responsive Time (Unlawful Detainer) ☐ 10 Day Responsive Time (State Housing Law) ☒ 30 Day Responsive Time (Specify):	CASE NUMBER. 41287

NOTICE! You have been sued. The court may decide against you without your being heard unless you respond within ☐ 5 ☐ 10 ☒ 30 days. Read the information below.

¡AVISO! Usted ha sido demandado. El Tribunal puede decidir contra Ud. sin audiencia a menos que Ud. responda dentro de ☐ 5 ☐ 10 ☒ 30 días. Lea la información que sigue.

1. TO THE DEFENDANT: A civil complaint has been filed by the plaintiff against you. (See footnote*)
   a. If you wish to defend this lawsuit, you must, within ☐ 5 ☐ 10 ☒ 30 days after this summons is served on you, file with this court a written pleading in response to the complaint. (If a Justice Court, you must file with the court a written pleading or cause an oral pleading to be entered in the docket in response to the complaint, within the time specified above. Unless you do so, your default will be entered upon application of the plaintiff, and this court may enter a judgment against you for the relief demanded in the complaint, which could result in garnishment of wages, taking of money or property or other relief requested in the complaint.
   b. **If you wish to seek the advice of an attorney in this matter, you should do so promptly so that your written response, if any, may be filed on time.**

Dated: MAR 27 1978 RUSSELL M. WOODS Clerk, By CAROLYN WEBSTER, Deputy

(SEAL) SEAL

2. NOTICE TO THE PERSON SERVED: You are served
   a. ☒ As an individual defendant.
   b. ☐ As the person sued under the fictitious name of:
   c. ☐ On behalf of:
   Under: ☐ CCP 416.10 (Corporation) ☐ CCP 416.60 (Minor)
   ☐ CCP 416.20 (Defunct Corporation) ☐ CCP 416.70 (Incompetent)
   ☐ CCP 416.40 (Association or Partnership) ☐ CCP 416.90 (Individual)
   ☐ Other:
   d. ☐ By personal delivery on (Date):

*The word "complaint" includes cross-complaint, "plaintiff" includes cross-complainant, "defendant" includes cross-defendant, singular includes the plural and masculine includes feminine and neuter. A written pleading, including an answer, demurrer, etc., must be in the form required by the California Rules of Court. Your original pleading must be filed in this court with proper filing fees and proof that a copy thereof was served on each plaintiff's attorney and on each plaintiff not represented by an attorney. The time when a summons is deemed served on a party may vary depending on the method of service. For example, see CCP 413.10 through 415.40.

TR 46 (152)

ENDORSED
FILED
MUNICIPAL COURT
SOUTHERN JUDICIAL DISTRICT
SAN MATEO BRANCH
MAR 27 1978
By CAROLYN WEBSTER Deputy

Samuel S. Stevens, Attorney at Law
1611 Borel Place, Suite 7
San Mateo, CA 94402

Tel. (415) 573-0448

Attorney for the Plaintiff

MUNICIPAL COURT OF CALIFORNIA, COUNTY OF SAN MATEO
SOUTHERN SMB JUDICIAL DISTRICT

THE STORES COLLECTION BUREAU OF SAN MATEO COUNTY, INC.,
Plaintiff,

vs.

MARIETTA DAVIS,

FIRST DOE AND SECOND DOE,
Defendants.

NO. 14257

COMPLAINT FOR MONEY

Plaintiff alleges:

1. Plaintiff does not know the true names of the Defendants sued herein as FIRST DOE AND SECOND DOE, and prays leave to insert same when ascertained together with proper allegations to charge them in the premises.

2. Plaintiff herein is a California corporation and is duly licensed as a collection agency.

3. Plaintiff is informed and believes and thereon alleges that the obligation herein was contracted in and payment was to have been made in the Sotuhern SMB Judicial District, County of San Mateo, State of California.

B46 (153)

4. Defendants are ~~not~~ residents of the Southern SMJ. Judicial District, County of San Mateo, State of California. This action is not subject to the provisions of Sections 1812.10 or 2984.4 of the Civil Code.

5. Within four years last past, Defendants became indebted to Plaintiff's assignor, hereinafter named, in the sum of $371.72 as and for a balance due on a book account for goods and services sold and delivered to Defendants at their own special instance and request, which sum they agreed to pay.

6. Demand has been made for payment of said sum but Defendants have failed and refused, and still fail and refuse, to pay said sum and the whole sum is due, owing and unpaid together with interest from and after 1-4-78.

7. Prior to the commencement of this action, the within claim was assigned by San Mateo Times to Plaintiff, herein and said Plaintiff is the holder and owner of said claim.

AS AND FOR A SECOND AND FURTHER CAUSE OF ACTION AGAINST DEFENDANTS HEREIN, Plaintiff alleges:

1. Plaintiff incorporates by reference all of the allegations of Paragraphs 1, 2, 3, 4, 6 and 7 of its First Cause of Action as if here set forth in full.

2. Plaintiff is informed and believes and thereon alleges that on 1-4-78 an account was stated in writing as between Plaintiff's assignor and Defendant's upon which stated account of the sum of $371.78 was agreed upon as the balance due said assignor from Defendants which said sum Defendants then and there agreed to pay.

B46(154)

AS AND FOR A THIRD AND FURTHER CAUSE OF ACTION AGAINST DEFENDANTS HEREIN, plaintiff alleges:

1. Plaintiff incorporates all allegations of Paragraphs 1, 2, 3 and 4 of its First Cause of Action as if here set forth in full.

2. Plaintiff is informed and believes and thereon alleges that within four years last past defendants became indebted to plaintiff's assignor, hereinafter named, in the sum of $ 16.00 as and for a balance due on a book account for goods and services sold and delivered to defendants at their own special instance and request, which sume they agreed to pay.

3. Prior to the commencement of this action the within claim was assigned by J. Donald Fleming DDS, Blg. to plaintiff herein and said plaintiff is the holder and owner of said claim and all rights thereunder.

AS AND FOR A FOURTH AND FURTHER CAUSE OF ACTION AGAINST DEFENDANTS HEREIN, plaintiff alleges:

1. Plaintiff incorporates all allegations of Paragraphs 1 and 3 of its THIRD Cause of Action as if here set forth in full.

2. Plaintiff is informed and believes and thereon alleges that on 6-10-75 an account was stated in writing as between plaintiff's assignor and defendants upon which stated account the sum of $ 16.00 was agreed upon as the balance due said assignor from defendants, which said sum defendants then and there agreed to pay.

5

May 11th 4:2.72

WHEREFORE, Plaintiff prays judgment against Defendants, and each of them in the sum of $ 307.72 principal with interest on said sum at the rate of 7 percent per annum from 1-4-72 on $371.72; and from 6-10-75 on $16.00.

for reasonable attorney fees of $_____ together with costs of suit and such other and further relief as to this Court may seem meet and proper in the premises.

SAMUEL S. STEVENS

By: Samuel S Stevens
SAMUEL S. STEVENS
Attorney for Plaintiff

VERIFICATION

The undersigned hereby states that he is the President of Plaintiff corporation in the above-entitled action; that he has read the foregoing complaint and knows the contents thereof; that the same is true of his own knowledge, save as to those matters therein stated on information and belief, and as to those matters he believes these to be true.

That pursuant to CCP §2015.5, he certifies under penalty of perjury that the foregoing is true and correct at San Mateo, California, this 23 day of March, 1976.

R. H. O'NEIL

B46(156)

Marietta F. Davis
111 Arbundel
Burlingame, California 94010
Telephone: 342-5921

(ENDORSED)
FILED
MAR 21 1973
MARVIN CHURCH, County Clerk
By KAZUYO KODAKARI
DEPUTY CLERK

In pro per;

IN THE SUPERIOR COURT COUNTY OF SAN MATEO, STATE OF CALIFORNIA

In re the marriage of Petitioner: MARIETTA F. DAVIS and Respondent: ROBERT E. DAVIS	No. 168110 Stipulation and Settlement Agreement

Petitioner and respondent individually state their agreement with this stipulation and

IT IS HEREBY AGREED:

Spousal Support

Petitioner and respondent waive any claim for spousal support with the understanding that this waiver is final and not subject to modification.

Community Property and Debts

1. All items of clothing, furniture and personal effects now in the possession of petitioner or respondent are set aside to the party so possessing the same as his or her sole and separate property. Each party hereby conveys, assigns, transfers, and releases all his or her right, title, and interest in and to any property now in the possession of or standing in the name of the other party to that party.

2. Any and all property, real or personal, which may hereafter be acquired by petitioner or respondent shall be and remains the sole and separate property of the party so acquiring the same.

3. Petitioner and respondent shall assume responsibility for any and all debts incurred in his or her name respectively since the date of their separation. Neither petitioner nor respondent shall, at any time hereafter, contract any indebtedness whatsoever in the name of the other nor cause the same to be charged against the other party.

Custody of Children

Petitioner and respondent agree to joint legal custody of the

B46(157)

Stipulation and Settlement Agreement
Dissolution of Marriage
Davis and Davis
San Mateo County Superior Court No. 168110

children from this marriage, namely Robert, Brian, and Cary with the physical custody of Robert and Cary remaining with petitioner and Brian remaining with respondent.

Support of Children

Respondent agrees to provide support for the children remaining with the petitioner in the amount of seventy five dollars ($75.00) per month per child, until the age of eighteen.

Respondent has carefully read this agreement, fully understands its terms, and willingly signs it.

The foregoing is agreed to by

Marietta F. Davis
MARIETTA F. DAVIS, Petitioner

Robert E. Davis
ROBERT E. DAVIS, Respondent

Dated: March 12

B46(15P)

Name, Address and Telephone Number of Attorney(s)

Marietta F. Davis
111 Arundel
Burlingame, California 94010
Telephone: 342-5921

In pro per:

Attorney(s) for

Space Below (ENDORSED) Clerk Only

FILED

APR 19

MARVIN [illegible] County Clerk

by KAZUYO KODAKARI Deputy

SUPERIOR COURT OF CALIFORNIA, COUNTY OF SAN MATEO

In re the marriage of

Petitioner: MARIETTA F. DAVIS

and

Respondent: ROBERT E. DAVIS

CASE NUMBER
168110

INTERLOCUTORY JUDGMENT OF DISSOLUTION OF MARRIAGE

This proceeding was heard on April 5, 1973 (Date) before the Honorable W. HOWARD [illegible]TLEY,

Department No. 8

The court acquired jurisdiction of the respondent on August 8, 1972 (Date) by:

☒ Service of process on that date, respondent not having appeared within the time permitted by law.

☐ Service of process on that date and respondent having appeared.

☐ Respondent on that date having appeared.

The court orders that an interlocutory judgment be entered declaring that the parties are entitled to have their marriage dissolved. This interlocutory judgment does not constitute a final dissolution of marriage and the parties are still married and will be, and neither party may remarry, until a final judgment of dissolution is entered.

The court also orders that, unless both parties file their consent to a dismissal of this proceeding, a final judgment of dissolution be entered upon proper application of either party or on the court's own motion after the expiration of at least six months from the date the court acquired jurisdiction of the respondent. The final judgment shall include such other and further relief as may be necessary to a complete disposition of this proceeding, but entry of the final judgment shall not deprive this court of its jurisdiction over any matter expressly reserved to it in this or the final judgment until a final disposition is made of each such matter.

Both parties ~~agree to~~ awarded joint legal custody of the childre.. from this marriage: Robert, Brian and Cary, with physical custody of Robert and Cary remaining with petitioner and Brian remaining with respondent. Respondent agrees to provide support for the children remaining with petitioner in the amount of 75.00 to be paid on approximately the 5th and 25th of each month, until age of eighteen years. All property, real and personal, has been equally distributed between both parties. The amount of 75.00 per month is for each child.

Dated April 18, 1973

W. HOWARD [illegible]TLEY
Judge of the Superior Court

Form Adopted by Rule 1287 of Judicial Council of California Effective January 1, 1970

INTERLOCUTORY JUDGMENT OF DISSOLUTION OF MARRIAGE

B 46(159)

219-7

To Terry Buford

Law Office Report #29 May 10, 1978 page 1 from June

Washington Saunders - The arrangement we had received clearance on was to send Washington back to visit his nephew in Los Angeles, the one who's been so hostile and who originally started the conservatorship on Washington until we stepped in and had Garrison appointed conservator. The nephew came up here last month, visited with Andy and Washington, and Andy introduced the idea that maybe Washington might be more comfortable with the nephew since Garrison is not able to see him that often, being tied up with his business, and suggested Washington stay with him for awhile. He also told him a little about Guyana and that Washington wanted to go there. Washington went down to LA last week and stayed with his nephew. Talked about Guyana and how much he wanted to go. Now, latest development is that the nephew called Andy last night saying that Washington will be coming back to SF Thursday, May 11, noon. The nephew will be returning to SF to see Washington May 24-25. The nephew told Andy Washington can go to Guyana as that is his undle's deepist wish. (This was not in the plans; we had expected that the nephew would not let him go.) The nephew told Andy he doesn't want his relatives thinking that Washington is not being properly cared for, being blind, and that Washington had insisted that his eyesight would clear up in Guyana. The nephew cant understand how that cant happen here in the states. The nephew doesnt want the rest of the family relatives thinking that he sent Washington to South America to get rid of the responsibility of taking care of him. The nephew told Andy he will be talking with the lawyer who handled the conservatorship, a Mr. Gross in S.F. (Ed is familiar with him), regarding appointment of another conservator (this idea had also been broached to him by Andy back when he came up here last month). The nephew wanted to know what lawyer we would be using now that Chaikin is not here and Andy said he didnt know. The nephew asked if Andy would be going to Guyana in June, as if Washington were to go with him and probably is thinking that Andy would be the new co nservator. (This was never part of the plan.) The nephew also would want to be present at the airport if and when Washington went over. The nephew asked which bank Washington's account is in.

Don't need a change in Conservator just consent to send him. Ed.

Well, the plan has backfired onus and the nephew is offering to send Washington over; however, who is to say how long it will take for him to change his mind? We could appoint another conservator, and use the original attorney as working for the nephew, which iswhat we did at the beginning. What are your suggestions on this thing now? Andy still is active in procurement and p.r. so I dont know if you want to make him Washington's conservator---we will definitely need feedback on this BEFORE May 24-25 when the nephew shows up.
We have made the necessary deductions for room and board from the account as directed.

B46 (160)

2. Irma Lee Gill - This case started out early in 1977 when Irma wanted to get retirement from her husband's pension on the railroad. I will take this mess as my mistake because I was the one who suggested to Ed that we file a legal separation in order to get a court order awarding her alimoney, which would have been taken into the ~~xxxxx~~ railroad retirement people and they would have had to give her her share of the pension. But I procrastinated too long before filing the legal separation for her - and that is my fault, not Ed's as I was way too slow in following through on the divorces cases. Eventually, we filed the case in June 1977 but never served the husband. Sent her to a local attorney when Ed went overseas, who did some simple searching and discovered that Irma's husband had already filed his own divorce in March 1977 and got a court order which did not require him to pay her any alimony. This got him out from under the railroad retirement requirement because he has no court ordered responsibility to pay her support. She went to the railroad retirement after the message came over the radio for her to go in herself and get 2 checks; they told her the same thing they tole me when I called the next week: they do not pay the divorced spouse. Looking in the file, the railroad retirement contact representative as early as 2/14/77 had written out a note saying that "Mrs. Gill needs a court order stating that Mr. Gill must provide for her support. Without this order, the Railorad Retirement Board cannot pay her a spouse benefit." Mr. Gill has evaded that by getting the Arkansas court to give him a divorce without requiring him to pay her support. We have a copy of the divorce papers he got and there is nothing in there about her support, othr than it says there are no propeerty rights to be determined.

Atthis point I do not know what to do further; I did apolobize to her and explained that it was my fault because she had ~~xxxxx~~ talked alot about how it was meant to be that she get the pension, that Father had said it would be...I tried to put it in the light that even though he knows what can happen, sometimes we mess it up by not acting on it soon enough. She wants ~~xxxx~~ assurance from overseas because she feels guilty in not bringing in the extra money that the pension would have assured her. Also she took her file to Leona and asked for help, after I had already apologized to her, so she is taking this situation hard, I think. I would like to see the woman go over; it's a shame she's had to wait this long because of my mistake... Had we known this back in March 1977 she could have gone then.

I agree. Arkansas actions ... [illegible] not [illegible] but [illegible]

B4 b(1)(1)

[redacted]

[redacted]

Law

(

rrank Garcia - Cleveland and Avis's brother, in jail in Whitt..., has been there a lont time, Avis knows about the case and so does Ed. He wrote a letter, saying that his time is set to 9/78; he wants us to write and offer a place for him so he can be granted probation in SF and stay with us. Richard Clark is his stepfather and could write the letter; thought I understand Richard Clark is slated to go over soon. He Hue is familiar with this case also, he did a lot of visits with him before he came up here. I think maybe we should just have Richard Clark and offer a place, then when he gets out, have the guy stay with Richard--if Frank is anything like his brother, Cleveland, who does nothing around here and who has to be tracked down to work for Archie on the crating crew and never does work consistently, I Hont know that we should be so anxious to get involved. I agree. Wait on it awhile

5. Bentzman's letter to IRS re protest of audit - attached is copy of it. You already have copies of the attachments so I am just sending the letter. His reaction to the conversation he had with Marshal Schwartz was defensive, of course; he resented this guy calling him and did not know how much to tell him - he said he didnt convey this to Schwartz but he told Jean and me and Tim that Swchwartz didnt know any more than we did or than he himself. We chuckled at that, when we got home since everything that Schwartz has told us has been more than Bentzman seems to know. It did get him to produce the letter faster than it might have been done had he thought he was not under critical pressure. He is willing to protest the audit.

I still think we should hire Schwartz and forget Bentzman.

6. When we went in to talk to Eric this weekend, xxiixxfxxhich write-up of which I assume Jean is sending you, one of the things he mentioned was that the Attorney General appealed the Los Angeles case. He had not told us this before; the only reason he told us was that we asked, and that wasonly because you asked for us to ask. I tried to find the papers on the appeal tonight but couldnt find anything there.in his office. He said the judge who found the judgemtn for our side based his decision on Garry's brief, and Eric of course xxxixxhxxxxx just laughed off the fact that the AG had appealed th is decision, for our benefit, of course. The AG has to file an opening brief, and then Eric will have to file a reply brief. He may have just been hesitant to go into particulars because we brought so many people with us when we saw him this time (Leona, Tim, McElvane, me, Jean). He did mention once during the conversation,not on this subject, that he didnt know how much he should say conskdering all that were there, and McElvane had to reassure him that we could be trusted.

B 4 b (1&2)

7. Air compressor at the office complex: Irvin has been handling this, along with Tim Clancy and I talking with Marshall Bentzman. The situation in detail is that when the office complex in RWV was sold, we rented the garage for 6 months. In that garage, in a small building attached to the garage, we had installed a compressor which we bought new some years ago. It still works good and we use it. It was not listed on the sale inventory of items to remain in the garage when we sold the place. However, the guy that bought the office complex from us and fromwhom we now rent the garage insistes that we leave the compressor there when we finally leave. Marshall Bentzman read the lease, and the sale papers, and noticed that on the real estate purchase contract there was mention of a list of property which was attached to the original realty listing report, which was to remain on the property. We are checking with the realty office to see if the compressor was on that report. If it was not, Bentzman says we should keep the compressor, that we are legally within our rights to keep it; it is not fixed to the wall in such a way as to cause an obvious mark if it were removed, such as a hole; and we should not concede to the guy who insists that we leave it. Get it from them

8. Garage in office complex - we exceeded our 6 month lease, with repair work still to be done on 3 buses which have cracked blocks. If we sell them that way, we'll lose thousands; if Irvin repairs them we dont have to register that they every had cracked blocks when we go to sell them. He's not sure that he can repair it, but he's going to try with one bus and if that works, he'll do the other 2. For that, he needs the pit and the garage, or so he says. To rent a garage down here with a pit costs a lot more; so now we are paying $1500 a month to rent the garage in RWV. The guy we sold the office complex to and from whom we rent the garage is very hostile about the whole thing, insists on immediate payment, and we have now gone into the 2nd month past the 6 month lease, and paied $3000. Once the buses are repaired they go on their way to Florida where they're on consignment for sale, and there are people there waiting to buy. In the long run it's probably a good idea to keep the garage but we better be watchful of our time or we'll lose any profit in paying the rent.

John Harris's companion - she wants to leave her children here in the states with her mom, Mrs. Sanchez. Mrs. Sanchez filed a court suit against her last time she left them with her, alleging abandonment or something like th at and made a lot of trouble. The children are teenagers, used to come to service but never really liked it and stayed pretty much aloof from the rest of our teenagers. We figure this is something you will have to discuss over there; the situation has not changed, according to Vee and Florida and McElvane. She came up to SF this last weekend for services and I asked her about the children; she said she talked to Leona about it and would not go into it with me. I asked Leona, whosaid she had sent her to me to talk about the legal problems with the children. Well, this lady deals in games, so I get the most info from LA counsel who can talk to her down there, and the consensus is that if she goes and leaves her kids, Mrs. Sanchez will pull her act one more time. It would be a problem more than anything, since she would be out of the states and

B48(163)

agreed. not able to be served personally with any court papers Mrs. Sanchez might get together. She also wants to draw out her retirement in advance of her termination of employment with the school department; I told her to talk to her employer about that to see if any special arrangements might be made. If there are any other legal problems you will have to tell me because she doesnt talk alot about herself, to me at least.

10. Attached is mail I got today re Clara Johnson's relative; I had also sent over previous stuff, in which her attorney had dropped out of the case because he could not contact her or Clara over a long period of time. I dont know what you want to do with this---the defendant she's suing has filed an answer to her complaint, so the next move would most likely be up to her. Check with Ed and Sarah and Clara on ths one. Do not proceed right now -

B46(64)

LAW OFFICES OF
MARSHALL R. BENTZMAN
1256 MARKET STREET
SAN FRANCISCO, CA 94102

(415) 864-3131

May 5, 1978

Internal Revenue Service
450 Golden Gate Avenue
P.O. Box 36020
San Francisco, California 94102

Attn: Tak Fukuchi
EP/EO: EO-1

Dear Mr. Fukuchi:

Your letter of April 13, 1978 repeats the requests of the letter of February 21, 1978 from the District Director.

That letter of February 21, 1978 from the District Director had no symbols for reference, no telephone number, and no person was indicated as a "person to contact".

I responded to the February 21, 1978 letter by my letter of March 3, 1978 and enclosed a Power of Attorney (Form 2848) with my letter.

My letter of March 3, 1978 pointed out that:

1. your letter of February 21, 1978 was not received by my clients until March 2, 1978,

2. the Power of Attorney directed all correspondence to be directed to my office address, and

3. I needed 30 days to respond to the four requests.

My letter of April 10, 1978 responded to requests #3 and #4. That letter also indicated further data would be supplied subsequently. In addition, a conference was requested to determine:

1. the scope of the examination,

2. reason for it being conducted, and

3. what is expected to be found.

B46(165)

Your letter of April 13, 1978 completely ignored my two previous letters and my Power of Attorney and was mailed to my clients instead of my office.

I called your office on April 19, 1978 and left a message as you were not in the office. On April 21, 1978 you returned that call, and we talked on the telephone. I explained to you about my prior communications and your office's lack of responsiveness.

Your letter of April 13, 1978 was not responsive to either of my two letters, and you explained that you weren't aware of either letter as they had not been associated with your file. Yet my letter of March 3, 1978 and attached Power of Attorney had been in the possession of your offices for over 30 days.

And your letter of April 13, 1978 sets forth that an audit may be necessary if we are not heard from soon. I told you that "I am disregarding your letter," since it has no basis for being written as we have been in fact responsive to your earlier letter of February 21, 1978.

I further pointed out that this last letter was just another in a series of letters by your office to get my clients in a position where a request for audit can be made on the Regional level of IRS.

Further, when I asked you why was my client being audited, you eventually told me that it was due to adverse publicity surrounding the church in the newspaper and other such media. However, you had previously in our conversation stated that there was nothing in your file of this nature, and that the audit was not motivated by any such publicity. I indicated to you that I really consider this a form of harassment by your office.

I frankly wonder whether bad publicity with a large church such as Episcopalian, Baptist, Catholic, Jewish, etc. would give rise to an audit.

In light of the preceding discussion, my letters, my client's continual subjection to harassment, eavesdropping, arson, robbery of its business records, and "adverse publicity," my client, with my approval, has decided to refrain from responding to your "request" as set forth in your letters of February 21 and April 13, 1978. We feel that this is just a fishing expedition and will not serve to answer any valid questions, as to their being a viable church, which they are.

B 46 (166)

However, in order to protect my clients' interest, their rights are going to be exercised under the Freedom of Information Act before any further data is made available to any office of the Internal Revenue Service.

Furthermore, there will be a series of letters to your office for your files documenting the history of harassment, arson, robbery, and responding to the "adverse publicity" in the media.

Very truly yours,

Marshall R. Bentzman

MARSHALL R. BENTZMAN

MRB/jc
cc: Peoples Temple

Encls: 1. Letter of March 3, 1978 to IRS and attached Power of Attorney

2. Letter of April 10, 1978 to IRS

B46(167)

ROBERT D. BASH, Attorney
201 South Lake Avenue, Suite 406
Pasadena, California 91101

681-3583

Attorney for Defendant CHARLIE TURNER

MUNICIPAL COURT OF LOS ANGELES JUDICIAL DISTRICT

COUNTY OF LOS ANGELES, STATE OF CALIFORNIA

SYOLA WILLIAMS, Plaintiff, vs. CHARLES TURNER, DOES I THROUGH V, INCLUSIVE, Defendants.	NO. LA 167 485 ANSWER TO COMPLAINT

Defendant CHARLIE TURNER, sued and served herein as Charles Turner, separating himself from other Defendants and for himself alone, files his Answer to Complaint and denies, admits and alleges, as follows:

1. Answering Paragraphs 1, 2, 3, 6, 8 and 9 of Complaint, Defendant generally and specifically denies each and every allegation thereof.
2. Answering Paragraph 5 of Complaint, Defendant admits the allegations in the first sentence thereof, and Defendant generally and specifically denies each and every allegation in the second sentence thereof.
3. Answering Paragraph 7 of Complaint, Defendant generally denies each and every allegation thereof, and Defendant affirmatively alleges that he remains in possession as the husband of Plaintiff; that Plaintiff and Defendant were married on November 10, 1945, at Yuma, Arizona; that Plaintiff and Defendant have never been divorced and have been,

B 45 (118)

at all times from their said marriage to the date hereof, husband and wife.

FIRST AFFIRMATIVE DEFENSE

1. Defendant incorporates by reference his affirmative allegations set forth in Paragraph 3 of Answer to Complaint herein, as though fully realleged herein.

WHEREFORE, Defendant prays that Plaintiff take nothing from her suit and that Defendant recover from Plaintiff his costs of suit herein and such other relief as the Court may deem proper.

ROBERT D. BASH
/S/ ROBERT D. BASH

Attorney for Defendant
CHARLIE TURNER

B 46 (169)

(VERIFICATION - 446 and 2015.5 C.C.P.)

STATE OF CALIFORNIA, }
County of LOS ANGELES } *ss.* *I, the undersigned, say: I am the* Defendant

in the above entitled action; I have read the foregoing ANSWER TO COMPLAINT

and know the contents thereof; and that the same is true of my own knowledge, except as to the matters which are therein stated upon my information or belief, and as to those matters that I believe it to be true.

I certify (or declare) under penalty of perjury, that the foregoing is true and correct.

Executed on May 3, 1978 *(date)* *at* Pasadena *(place)*, *California*

Charlie Turner
(Signature)
CHARLIE TURNER

(PROOF OF SERVICE BY MAIL - 1013a, 2015.5 C.C.P.)

STATE OF CALIFORNIA }
COUNTY OF LOS ANGELES } ss.

I am a resident of/employed in the county aforesaid; I am over the age of eighteen years and not a party to the within entitled action; my address~~xxxxxx~~address is:

201 South Lake Avenue, Suite 406, Pasadena, California 91101

On May 3, *19* 78, *I served the within* ANSWER TO COMPLAINT

on the Plaintiff

in said action, by placing a true copy thereof enclosed in a sealed envelope with postage thereon fully prepaid, in the United States mail at Pasadena, California *addressed as follows:*

Syola Williams
c/o Mrs. Clara Johnson
1435 Alvarado Terrace
Los Angeles, California 90006

I certify (or declare), under penalty of perjury, that the foregoing is true and correct.*

Executed on May 3, 1978 *(date)* *at* Pasadena *(place)*, *California*

Helen Long
Signature

** Both the verification and proof of service by mail forms, being signed under penalty of perjury, do not require notarization.*

WOLCOTTS 811P. Rev. 10-73

B46 (170)

To Terry Buford

Law Office Report #29 May 10, 1978 page 1 from June

1. Washington Saunders - The arrangement we had received clearance on was to send Washington back to visit his nephew in Los Angeles, the one who's been so hostile and who originally started the conservatorship on Washington until we stepped in and had Garrison appointed conservator. The nephew came up here last month, visited with Andy and Washington, and Andy introduced the idea that maybe Washington might be more comfortable with the nephew since Garrison is not able to see him that often, being tied up with his business, and suggested Washington stay with him for awhile. He also told him a little about Guyana and that Washington wanted to go there. Washington went down to LA last week and stayed with his nephew. Talked about Guyana and how much he wanted to go. Now, latest development is that the nephew called Andy last night saying that Washington will be coming back to SF Thursday, May 11, noon. The nephew will be returning to SF to see Washington May 24-25. The nephew told Andy Washington can go to Guyana as that is his undle's deepist wish. (This was not in the plans; we had expected that the nephew would not let him go.) The nephew told Andy he doesn't want his relatives thinking that Washington is not being properly cared for, being blind, and that Washington had insisted that his eyesight would clear up in Guyana. The nephew cant understand how that cant happen here in the states. The nephew doesnt want the rest of the family relatives thinking that he sent Washington to South America to get rid of the responsibility of taking care of him. The nephew told Andy he will be talking with the lawyer who handled the conservatorship, a Mr. Gross in S.F. (Ed is familiar with him), regarding appointment of another conservator (this idea had also been broached to him by Andy back when he came up here last month). The nephew wanted to know what lawyer we would be using now that Chaikin is not here and Andy said he didnt know. The nephew asked if Andy would be going to Guyana in June, as if Washington were to go with him and probably is thinking that Andy would be the new co nservator. (This was never part of the plan.) The nephew also would want to be present at the airport if and when Washington went over. The nephew asked which bank Washington's account is in.

Well, the plan has backfired onus and the nephew is offering to send Washington over; however, who is to say how long it will take for him to change his mind? We could appoint another conservator, and use the original attorney as working for the nephew, which iswhat we did at the beginning. What are your suggestions on this thing now? Andy still is active in procurement and p.r. so I dont know if you want to make him Washington's conservator---we will definitely need feedback on this BEFORE May 86 24-25 when the nephew shows up.
We have made the necessary deductions for room and board from the account as directed.

B46 (171)

2. Irma Lee Gill - This case started out early in 1977 when Irma wanted to get retirement from her husband's pension on the railroad. I will take this mess as my mistake because I was the one who suggested to Ed that we file a legal separation in order to get a court order awarding her alimoney, which would have been taken into the railroad retirement people and they would have had to give her her share of the pension. But I procrastinated too long before filing the legal separation for her - and that is my fault, not Ed's as I was way too slow in following through on the divorces cases. Eventually, we filed the case in June 1977 but never served the husband. Sent her to a local attorney when Ed went overseas, who did some simple searching and discovered that Irma's husband had already filed his own divorce in March 1977 and got a court order which did not require him to pay her any alimony. This got him out from under the railroad retirement requirement because he has no court ordered responsibility to pay her support. She went to the railroad retirement after the message came over the radio for her to go in herself and get 2 checks; they told her the same thing they tole me when I called the next week: they do not pay the divorced spouse. Looking in the file, the railroad retirement contact representative as early as 2/14/77 had written out a note saying that "Mrs. Gill needs a court order stating that Mr. Gill must provide for her support. Without this order, the Railorad Retirement Board cannot pay her a spouse benefit." Mr. Gill has evaded that by getting the Arkansas court to give him a divorce without requiring him to pay her support. We have a copy of the divorce papers he got and there is nothing in there about her support, othr than it says there are no propeerty rights to be determined.

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3. Adoption of Mona by Christine & Guy - th is is a write up that Guy gave me, dated 5/8: it may have already been relayed on the radio, but here it is: "our attorney, Louis Highman, statedthat Judge Kennedy was holding firm that he would rule L.A. County as the proper jurisdiction to hear this matter if we went any further in his court. Highman talked with Willie Brown, and they bogh agreed that it might be easier to get the adoption in L.A. Co. I disagreed and said that we would not be willing to travel back and forth to LA. Judge Kennedy was willing to grant a dismissal without prejudice on the matter to enable us to prepare a petition for guardianship in another court in this county. The attorney will have the petition ready by next week. The matter will be held before Judge Vavoris (Sarah or Ed should be familiar with the judge), at City

(348/72)

Hall in the near future. Highman indicated it would be easier to settle the jurisdictional dispute after we're granted guardianship according to the newly revised statute."

I dont really understand this case but I think it's probably good that we're getting out of Kennedy's court, who has been hostile from the start. Sarah may remember Judge Vavoris, I'm not sure that Ed would ...

4. Frank Garcia - Cleveland and Avis's brother, in jail in Whittier, has been there a lont time, Avis knows about the case and so does Ed. He wrote a letter, saying that his time is set to 9/78; he wants us to write and offer a place for him so he can be granted probation in SF and stay with us. Richard Clark is his stepfather and could write the letter; thought I understand Richard Clark is slated to go over soon. Mr Hue is familiar with this case also, he did a lot of visits with him before he came up here. I think maybe we should just have Richard Clark and offer a place, then when he gets out, have the guy stay with Richard--if Frank is anything like his brother, Cleveland, who does nothing around here and who has to be tracked down to work for Archie on the crating crew and never does work consistently, I Wont know that we should be so anxious to get involved.

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6. When we went in to talk to Eric this weekend, ~~xxiixxfxwhich~~ write-up of which I assume Jean is sending you, one of the things he mentioned was that the Attorney General appealed the Los Angeles case. He had not told us this before; the only reason he told us was that we asked, and that wasonly because you asked for us to ask. I tried to find the papers on the appeal tonight but couldnt find anything there.in his office. He said the judge who found the judgemtn for our side based his decision on Garry's brief, and Eric of course ~~xxxidxxhxxxxx~~ just laughed off the fact that the AG had appealed th is decision, for our benefit, of course. The AG has to file an opening brief, and then Eric will have to file a reply brief. He may have just been hesitant to go into particulars because we brought so many people with us when we saw him this time (Leona, Tim, McElvane, me, Jean). He did mention once during the conversation,not on this subject, that he didnt know how much he should say conskdering all that were there, and McElvane had to reassure him that we could be trusted.

B46(173)

7. Air compressor at the office complex: Irvin has been handling this, along with Tim Clancy and I talking with Marshall Bentzman. The situation in detail is that when the office complex in RWV was sold, we rented the garage for 6 months. In that garage, in a small building attached to the garage, we had installed a compressor which we bought new some years ago. It still works good and we use it. It was not listed on the sale inventory of items to remain in the garage when we sold the place. However, the guy that bought the office complex from us and fromwhom we now rent the garage insistes that we leave the compressor there when we finally leave. Marshall Bentzman read the lease, and the sale papers, and noticed that on the real estate purchase contract there was mention of a list of property which was attached to the original realty listing report, which was to remain on the property. We are checking with the realty office to see if the compressor was on that report. If it was not, Bentzman says we should keep the compressor, that we are legally within our rights to keep it; it is not fixed to the wall in such a way as to cause an obvious mark if it were removed, such as a hole; and we should not concede to the guy who insists that we leave it.

8. Garage in office complex - we exceeded our 6 month lease, with repair work still to be done on 3 buses which have cracked blocks. If we sell them that way, we'll lose thousands; if Irvin repairs them we dont have to register that they every had cracked blocks when we go to sell them. He's not sure that he can repair it, but he's going to try with one bus and if that works, he'll do the other 2. For that, he needs the pit and the garage, or so he says. To rent a garage down here with a pit costs a lot more; so now we are paying $1500 a month to rent the garage in RWV. The guy we sold the office complex to and from whom we rent the garage is very hostile about the whole thing, insists on immediate payment, and we have now gone into the 2nd month past the 6 month lease, and paied $3000. Once the buses are repaired they go on their way to Florida where they're on consignment for sale, and there are people there waiting to buy. In the long run it's probably a good idea to keep the garage but we better be watchful of our time or we'll lose any profit in paying the rent.

9. John Harris's companion - she wants to leave her children here in the states with her mom, Mrs. Sanchez. Mrs. Sanchez filed a court suit against her last time she left them with her, alleging abandonment or something like th at and made a lot of trouble. The children are teenagers, used to come to service but never really liked it and stayed pretty much aloof from the rest of our teenagers. We figure this is something you will have to discuss over there; the situation has not changed, according to Vee and Florida and McElvane. She came up to SF this last weekend for services and I asked her about the children; she said she talked to Leona about it and would not go into it with me. I asked Leona, whosaid she had sent her to me to talk about the legal problems with the children. Well, this lady deals in games, so I get the most info from LA counsel who can talk to her down there, and the consensus is that if she goes and leaves her kids, Mrs. Sanchez will pull her act one more time. It would be a p.r. problem more than anything, since she would be out of the states and

RAB 074

not able to be served personally with any court papers Mrs. Sanchez might get together. She also wants to draw out her retirement in advance of her termination of employment with the school department; I told her to talk to her employer about that to see if any special arrangements might be made. If there are any other legal problems you will have to tell me because she doesnt talk alot about herself, to me at least.

10. Attached is mail I got today re Clara Johnson's relative; I had also sent over previous stuff, in which her attorney had dropped out of the case because he could not contact her or Clara over a long period of time. I dont know what you want to do with this---the defendant she's suing has filed an answer to her complaint, so the next move would most likely be up to her. Check with Ed and Sarah and Clara on ths one.

B46(175)

LAW OFFICES OF
MARSHALL R. BENTZMAN
1256 MARKET STREET
SAN FRANCISCO, CA 94102

(415) 864-3131

May 5, 1978

Internal Revenue Service
450 Golden Gate Avenue
P.O. Box 36020
San Francisco, California 94102

Attn: Tak Fukuchi
EP/EO: EO-1

Dear Mr. Fukuchi:

Your letter of April 13, 1978 repeats the requests of the letter of February 21, 1978 from the District Director.

That letter of February 21, 1978 from the District Director had no symbols for reference, no telephone number, and no person was indicated as a "person to contact".

I responded to the February 21, 1978 letter by my letter of March 3, 1978 and enclosed a Power of Attorney (Form 2848) with my letter.

My letter of March 3, 1978 pointed out that:

1. your letter of February 21, 1978 was not received by my clients until March 2, 1978,
2. the Power of Attorney directed all correspondence to be directed to my office address, and
3. I needed 30 days to respond to the four requests.

My letter of April 10, 1978 responded to requests #3 and #4. That letter also indicated further data would be supplied subsequently. In addition, a conference was requested to determine:

1. the scope of the examination,
2. reason for it being conducted, and
3. what is expected to be found.

B46(176)

Your letter of April 13, 1978 completely ignored my two previous letters and my Power of Attorney and was mailed to my clients instead of my office.

I called your office on April 19, 1978 and left a message as you were not in the office. On April 21, 1978 you returned that call, and we talked on the telephone. I explained to you about my prior communications and your office's lack of responsiveness.

Your letter of April 13, 1978 was not responsive to either of my two letters, and you explained that you weren't aware of either letter as they had not been associated with your file. Yet my letter of March 3, 1978 and attached Power of Attorney had been in the possession of your offices for over 30 days.

And your letter of April 13, 1978 sets forth that an audit may be necessary if we are not heard from soon. I told you that "I am disregarding your letter," since it has no basis for being written as we have been in fact responsive to your earlier letter of February 21, 1978.

I further pointed out that this last letter was just another in a series of letters by your office to get my clients in a position where a request for audit can be made on the Regional level of IRS.

Further, when I asked you why was my client being audited, you eventually told me that it was due to adverse publicity surrounding the church in the newspaper and other such media. However, you had previously in our conversation stated that there was nothing in your file of this nature, and that the audit was not motivated by any such publicity. I indicated to you that I really consider this a form of harassment by your office.

I frankly wonder whether bad publicity with a large church such as Episcopalian, Baptist, Catholic, Jewish, etc. would give rise to an audit.

In light of the preceding discussion, my letters, my client's continual subjection to harassment, eavesdropping, arson, robbery of its business records, and "adverse publicity," my client, with my approval, has decided to refrain from responding to your "request" as set forth in your letters of February 21 and April 13, 1978. We feel that this is just a fishing expedition and will not serve to answer any valid questions, as to their being a viable church, which they are.

B46(177)

However, in order to protect my clients' interest, their rights are going to be exercised under the Freedom of Information Act before any further data is made available to any office of the Internal Revenue Service.

Furthermore, there will be a series of letters to your office for your files documenting the history of harassment, arson, robbery, and responding to the "adverse publicity" in the media..

Very truly yours,

Marshall R. Bentzman

MARSHALL R. BENTZMAN

MRB/jc
cc: Peoples Temple

Encls: 1. Letter of March 3, 1978 to IRS and attached Power of Attorney

2. Letter of April 10, 1978 to IRS

B46(178)

ROBERT D. BASH, Attorney
201 South Lake Avenue, Suite 406
Pasadena, California 91101

681-3583

Attorney for Defendant CHARLIE TURNER

MUNICIPAL COURT OF LOS ANGELES JUDICIAL DISTRICT

COUNTY OF LOS ANGELES, STATE OF CALIFORNIA

SYOLA WILLIAMS, Plaintiff, vs. CHARLES TURNER, DOES I THROUGH V, INCLUSIVE, Defendants.	NO. LA 167 485 ANSWER TO COMPLAINT

Defendant CHARLIE TURNER, sued and served herein as Charles Turner, separating himself from other Defendants and for himself alone, files his Answer to Complaint and denies, admits and alleges, as follows:

1. Answering Paragraphs 1, 2, 3, 6, 8 and 9 of Complaint, Defendant generally and specifically denies each and every allegation thereof.

2. Answering Paragraph 5 of Complaint, Defendant admits the allegations in the first sentence thereof, and Defendant generally and specifically denies each and every allegation in the second sentence thereof.

3. Answering Paragraph 7 of Complaint, Defendant generally denies each and every allegation thereof, and Defendant affirmatively alleges that he remains in possession as the husband of Plaintiff; that Plaintiff and Defendant were married on November 10, 1945, at Yuma, Arizona; that Plaintiff and Defendant have never been divorced and have been,

B46 (179)

at all times from their said marriage to the date hereof, husband and wife.

FIRST AFFIRMATIVE DEFENSE

1. Defendant incorporates by reference his affirmative allegations set forth in Paragraph 3 of Answer to Complaint herein, as though fully realleged herein.

WHEREFORE, Defendant prays that Plaintiff take nothing from her suit and that Defendant recover from Plaintiff his costs of suit herein and such other relief as the Court may deem proper.

ROBERT D. BASH
/S/ ROBERT D. BASH

Attorney for Defendant
CHARLIE TURNER

B46(180)

89-4286-2018

(VERIFICATION - 446 and 2015.5 C.C.P.)

STATE OF CALIFORNIA, County of LOS ANGELES } ss.

I, the undersigned, say: I am the Defendant

in the above entitled action; I have read the foregoing ANSWER TO COMPLAINT

and know the contents thereof; and that the same is true of my own knowledge, except as to the matters which are therein stated upon my information or belief, and as to those matters that I believe it to be true.

I certify (or declare) under penalty of perjury, that the foregoing is true and correct.

Executed on May 3, 1978 (date) *at* Pasadena (place), *California*

Charlie Turner (Signature)

CHARLIE TURNER

(PROOF OF SERVICE BY MAIL - 1013a, 2015.5 C.C.P.)

STATE OF CALIFORNIA
COUNTY OF LOS ANGELES } ss.

I am a resident of/employed in the county aforesaid; I am over the age of eighteen years and not a party to the within entitled action; my address ~~is~~ address is:

201 South Lake Avenue, Suite 406, Pasadena, California 91101

On May 3, 19 78, *I served the within* ANSWER TO COMPLAINT

on the Plaintiff

in said action, by placing a true copy thereof enclosed in a sealed envelope with postage thereon fully prepaid, in the United States mail at Pasadena, California *addressed as follows:*

Syola Williams
c/o Mrs. Clara Johnson
1435 Alvarado Terrace
Los Angeles, California 90006

I certify (or declare), under penalty of perjury, that the foregoing is true and correct.*

Executed on May 3, 1978 (date) *at* Pasadena (place), *California*

Helen Long (Signature)

**Both the verification and proof of service by mail forms, being signed under penalty of perjury, do not require notarization.*

WOLCOTTS 811P, REV. 10-73

346 (181)

To Terry Buford

Law Office Report #29 May 10, 1978 page 1 from June

1. Washington Saunders - The arrangement we had received clearance on was to send Washington back to visit his nephew in Los Angeles, the one who's been so hostile and who originally started the conservatorship on Washington until we stepped in and had Garrison appointed conservator. The nephew came up here last month, visited with Andy and Washington, and Andy introduced the idea that maybe Washington might be more comfortable with the nephew since Garrison is not able to see him that often, being tied up with his business, and suggested Washington stay with him for awhile. He also told him a little about Guyana and that Washington wanted to go there. Washington went down to LA last week and stayed with his nephew. Talked about Guyana and how much he wanted to go. Now, latest development is that the nephew called Andy last night saying that Washington will be coming back to SF Thursday, May 11, noon. The nephew will be returning to SF to see Washington May 24-25. The nephew told Andy Washington can go to Guyana as that is his undle's deepist wish. (This was not in the plans; we had expected that the nephew would not let him go.) The nephew told Andy he doesn't want his relatives thinking that Washington is not being properly cared for, being blind, and that Washington had insisted that his eyesight would clear up in Guyana. The nephew cant understand how that cant happen here in the states. The nephew doesnt want the rest of the family relatives thinking that he sent Washington to South America to get rid of the responsibility of taking care of him. The nephew told Andy he will be talking with the lawyer who handled the conservatorship, a Mr. Gross in S.F. (Ed is familiar with him), regarding appointment of another conservator (this idea had also been broached to him by Andy back when he came up here last month). The nephew wanted to know what lawyer we would be using now that Chaikin is not here and Andy said he didnt know. The nephew asked if Andy would be going to Guyana in June, as if Washington were to go with him and probably is thinking that Andy would be the new co nservator. (This was never part of the plan.) The nephew also would want to be present at the airport if and when Washington went over. The nephew asked which bank Washington's account is in.

   Well, the plan has backfired onus and the nephew is offering to send Washington over; however, who is to say how long it will take for him to change his mind? We could appoint another conservator, and use the original attorney as working for the nephew, which iswhat we did at the beginning. What are your suggestions on this thing now? Andy still is active in procurement and p.r. so I dont know if you want to make him Washington's conservator---we will definitely need feedback on this BEFORE May 85 24-26 when the nephew shows up.
   We have made the necessary deductions for room and board from the account as directed.

Given via RADIO 5/19 (The Moma Case remains unresolved

B46(182)

2. Irma Lee Gill - This case started out early in 1977 when Irma wanted to get retirement from her husband's pension on the railroad. I will take this mess as my mistake because I was the one who suggested to Ed that we file a legal separation in order to get a court order awarding her alimoney, which would have been taken into the railroad retirement people and they would have had to give her her share of the pension. But I procrastinated too long before filing the legal separation for her - and that is my fault, not Ed's as I was way too slow in following through on the divorces cases. Eventually, we filed the case in June 1977 but never served the husband. Sent her to a local attorney when Ed went overseas, who did some simple searching and discovered that Irma's husband had already filed his own divorce in March 1977 and got a court order which did not require him to pay her any alimony. This got him out from under the railroad retirement requirement because he has no court ordered responsibility to pay her support. She went to the railroad retirement after the message came over the radio for her to go in herself and get 2 checks; they told her the same thing they tole me when I called the next week: they do not pay the divorced spouse. Looking in the file, the railroad retirement contact representative as early as 2/14/77 had written out a note saying that "Mrs. Gill needs a court order stating that Mr. Gill must provide for her support. Without this order, the Railorad Retirement Board cannot pay her a spouse benefit." Mr. Gill has evaded that by getting the Arkansas court to give him a divorce without requiring him to pay her support. We have a copy of the divorce papers he got and there is nothing in there about her support, othr than it says there are no propeerty rights to be determined.

   Atthis point I do not know what to do further; I did apolobize to her and explained that it was my fault because she had talked alot about how it was meant to be that she get the pension, that Father had said it would be...I tried to put it in the light that even though he knows what can happen, sometimes we mess it up by not acting on it soon enough. She wants assurance from overseas because she feels guilty in not bringing in the extra money that the pension would have assured her. Also she took her file to Leona and asked for help, after I had already apologized to her, so she is taking this situation hard, I think. I would like to see the woman go over; it's a shame she's had to wait this long because of my mistake... Had we known this back in March 1977 she could have gone then.

3. Adoption of Mona by Christine & Guy - th is is a write up that Guy gave me, dated 5/8: it may have already been relayed on the radio, but here it is: "our attorney, Louis Highman, statedthat Judge Kennedy was holding firm that he would rule L.A. County as the proper jurisdiction to hear this matter if we went any further in his court. Highman talked with Willie Brown, and they bogh agreed that it might be easier to get the adoption in L.A. Co. I disagreed and said that we would not be willing to travel back and forth to LA. Judge Kennedy was willing to grant a dismissal without prejudice on the matter to enable us to prepare a petition for guardianship in another court in this county. The attorney will have the petition ready by next week. The matter will be held before Judge Vavoris (Sarah or Ed should be familiar with the judge), at City

B4B(1B3)

Hall in the near future. Highman indicated it would be easier to settle the jurisdictional dispute after we're granted guardianship according to the newly revised statute."

I dont really understand this case but I think it's probably good that we're getting out of Kennedy's court, who has been hostile from the start. Sarah may remember Judge Vavoris, I'm not sure that Ed would ...

4. Frank Garcia - Cleveland and Avis's brother, in jail in Whittier, has been there a lont time, Avis knows about the case and so does Ed. He wrote a letter, saying that his time is set to 9/78; he wants us to write and offer a place for him so he can be granted probation in SF and stay with us. Richard Clark is his stepfather and could write the letter; thought I understand Richard Clark is slated to go over soon. Mr Hue is familiar with this case also, he did a lot of visits with him before he came up here. I think maybe we should just have Richard Clark and offer a place, then when he gets out, have the guy stay with Richard--if Frank is anything like his brother, Cleveland, who does nothing around here and who has to be tracked down to work for Archie on the crating crew and never does work consistently, I dont know that we should be so anxious to get involved.

5. Bentzman's letter to IRS re protest of audit - attached is copy of it. You already have copies of the attachments so I am just sending the letter. His reaction to the conversation he had with Marshal Schwartz was defensive, of course; he resented this guy calling him and did not know how much to tell him - he said he didnt convey this to Schwartz but he told Jean and me and Tim that Swchwarz didnt know any more than we did or than he himself. We chuckled at that, when we got home since everything that Schwartz has told us has been more than Bentzman seems to know. It did get him to produce the letter faster than it might have been done had he thought he was not under critical pressure. He is willing to protest the audit.

6. When we went in to talk to Eric this weekend, write-up of which I assume Jean is sending you, one of the things he mentioned was that the Attorney General appealed the Los Angeles case. He had not told us this before; the only reason he told us was that we asked, and that was only because you asked for us to ask. I tried to find the papers on the appeal tonight but couldnt find anything there in his office. He said the judge who found the judgemtn for our side based his decision on Garry's brief, and Eric of course just laughed off the fact that the AG had appealed th is decision, for our benefit, of course. The AG has to file an opening brief, and then Eric will have to file a reply brief. He may have just been hesitant to go into particulars because we brought so many people with us when we saw him this time (Leona, Tim, McElvane, me, Jean). He did mention once during the conversation, not on this subject, that he didnt know how much he should say conskdering all that were there, and McElvane had to reassure him that we could be trusted. B46(184)

7. Air compressor at the office complex: Irvin has been handling this, along with Tim Clancy and I talking with Marshall Bentzman. The situation in detail is that when the office complex in RWV was sold, we rented the garage for 6 months. In that garage, in a small building attached to the garage, we had installed a compressor which we bought new some years ago. It still works good and we use it. It was not listed on the sale inventory of items to remain in the garage when we sold the place. However, the guy that bought the office complex from us and fromwhom we now rent the garage insistes that we leave the compressor there when we finally leave. Marshall Bentzman read the lease, and the sale papers, and noticed that on the real estate purchase contract there was mention of a list of property which was attached to the original realty listing report, which was to remain on the property. We are checking with the realty office to see if the compressor was on that report. If it was not, Bentzman says we should keep the compressor, that we are legally within our rights to keep it; it is not fixed to the wall in such a way as to cause an obvious mark if it were removed, such as a hole; and we should not concede to the guy who insists that we leave it.

8. Garage in office complex - we exceeded our 6 month lease, with repair work still to be done on 3 buses which have cracked blocks. If we sell them that way, we'll lose thousands; if Irvin repairs them we dont have to register that they every had cracked blocks when we go to sell them. He's not sure that he can repair it, but he's going to try with one bus and if that works, he'll do the other 2. For that, he needs the pit and the garage, or so he says. To rent a garage down here with a pit costs a lot more; so now we are paying $1500 a month to rend the garage in RWV. The guy we sold the office complex to and from whom we rent the garage is very hostile about the whole thing, insists on immediate payment, and we have now gone into the 2nd month past the 6 month lease, and paied $3000. Once the buses are repairdd they go on their way to Florida where they're on consignment for sale, and there are people there waiting to buy. In the long run it's probably a good idea to keep the garage but we better be watchful of our time or we'll lose any profit in paying the rent.

9. John Harris's companion - she wants to leave her children here in the states with her mom, Mrs. Sanchez. Mrs. Sanchez filed a court suit against her last time she left them with her, alleging abandonment or something like that and made a lot of trouble. The children are teenagers, used to come to service but never really liked it and stayed pretty much aloof from the rest of our teenagers. We figure this is something you will have to discuss over there; the situation has not changed, according to Vee and Florida and McElvane. She came up to SF this last weekend for services and I asked her about the children; she said she talked to Leona about it and would not go into it with me. I asked Leona, whosaid she had sent her to me to talk about the legal problems with the children. Well, this lady deals in games, so I get the most info from LA counsel who can talk to her down there, and the consensus is that if she goes and leaves her kids, Mrs. Sanchez will pull her act one more time. It would be a p.r. problem more than anything, since she would be out of the states and

unresolved as to whether she is bringing her children or not

R45(85)

not able to be served personally with any court papers Mrs. Sanchez might get together. She also wants to draw out her retirement in advance of her termination of employment with the school department; I told her to talk to her employer about that to see if any special arrangements might be made. If there are any other legal problems you will have to tell me because she doesnt talk alot about herself, to me at least. answered

10. Attached is mail I got today re Clara Johnson's relative; I had also sent over previous stuff, in which her attorney had dropped out of the case because he could not contact her or Clara over a long period of time. I dont know what you want to do with this---the defendant she's suing has filed an answer to her complaint, so the next move would most likely be up to her. Check with Ed and Sarah and Clara on ths one. Do Nothing answered

B46(186)

LAW OFFICES OF
MARSHALL R. BENTZMAN
1256 MARKET STREET
SAN FRANCISCO, CA 94102

(415) 864-3131

May 5, 1978

Internal Revenue Service
450 Golden Gate Avenue
P.O. Box 36020
San Francisco, California 94102

Attn: Tak Fukuchi
EP/EO: EO-1

Dear Mr. Fukuchi:

Your letter of April 13, 1978 repeats the requests of the letter of February 21, 1978 from the District Director.

That letter of February 21, 1978 from the District Director had no symbols for reference, no telephone number, and no person was indicated as a "person to contact".

I responded to the February 21, 1978 letter by my letter of March 3, 1978 and enclosed a Power of Attorney (Form 2848) with my letter.

My letter of March 3, 1978 pointed out that:

1. your letter of February 21, 1978 was not received by my clients until March 2, 1978,

2. the Power of Attorney directed all correspondence to be directed to my office address, and

3. I needed 30 days to respond to the four requests.

My letter of April 10, 1978 responded to requests #3 and #4. That letter also indicated further data would be supplied subsequently. In addition, a conference was requested to determine:

1. the scope of the examination,

2. reason for it being conducted, and

3. what is expected to be found.

B46 (187)

Your letter of April 13, 1978 completely ignored my two previous letters and my Power of Attorney and was mailed to my clients instead of my office.

I called your office on April 19, 1978 and left a message as you were not in the office. On April 21, 1978 you returned that call, and we talked on the telephone. I explained to you about my prior communications and your office's lack of responsiveness.

Your letter of April 13, 1978 was not responsive to either of my two letters, and you explained that you weren't aware of either letter as they had not been associated with your file. Yet my letter of March 3, 1978 and attached Power of Attorney had been in the possession of your offices for over 30 days.

And your letter of April 13, 1978 sets forth that an audit may be necessary if we are not heard from soon. I told you that "I am disregarding your letter," since it has no basis for being written as we have been in fact responsive to your earlier letter of February 21, 1978.

I further pointed out that this last letter was just another in a series of letters by your office to get my clients in a position where a request for audit can be made on the Regional level of IRS.

Further, when I asked you why was my client being audited, you eventually told me that it was due to adverse publicity surrounding the church in the newspaper and other such media. However, you had previously in our conversation stated that there was nothing in your file of this nature, and that the audit was not motivated by any such publicity. I indicated to you that I really consider this a form of harassment by your office.

I frankly wonder whether bad publicity with a large church such as Episcopalian, Baptist, Catholic, Jewish, etc. would give rise to an audit.

In light of the preceding discussion, my letters, my client's continual subjection to harassment, eavesdropping, arson, robbery of its business records, and "adverse publicity," my client, with my approval, has decided to refrain from responding to your "request" as set forth in your letters of February 21 and April 13, 1978. We feel that this is just a fishing expedition and will not serve to answer any valid questions, as to their being a viable church, which they are.

B46(88)

However, in order to protect my clients' interest, their rights are going to be exercised under the Freedom of Information Act before any further data is made available to any office of the Internal Revenue Service.

Furthermore, there will be a series of letters to your office for your files documenting the history of harassment, arson, robbery, and responding to the "adverse publicity" in the media.

Very truly yours,

Marshall R. Bentzman

MARSHALL R. BENTZMAN

MRB/jc
cc: Peoples Temple

Encls: 1. Letter of March 3, 1978 to IRS and attached Power of Attorney

2. Letter of April 10, 1978 to IRS

B 46 (189)

ROBERT D. BASH, Attorney
201 South Lake Avenue, Suite 406
Pasadena, California 91101

681-3583

Attorney for Defendant CHARLIE TURNER

MUNICIPAL COURT OF LOS ANGELES JUDICIAL DISTRICT

COUNTY OF LOS ANGELES, STATE OF CALIFORNIA

SYOLA WILLIAMS, Plaintiff, vs. CHARLES TURNER, DOES I THROUGH V, INCLUSIVE, Defendants.	NO. LA 167 485 ANSWER TO COMPLAINT

Defendant CHARLIE TURNER, sued and served herein as Charles Turner, separating himself from other Defendants and for himself alone, files his Answer to Complaint and denies, admits and alleges, as follows:

1. Answering Paragraphs 1, 2, 3, 6, 8 and 9 of Complaint, Defendant generally and specifically denies each and every allegation thereof.

2. Answering Paragraph 5 of Complaint, Defendant admits the allegations in the first sentence thereof, and Defendant generally and specifically denies each and every allegation in the second sentence thereof.

3. Answering Paragraph 7 of Complaint, Defendant generally denies each and every allegation thereof, and Defendant affirmatively alleges that he remains in possession as the husband of Plaintiff; that Plaintiff and Defendant were married on November 10, 1945, at Yuma, Arizona; that Plaintiff and Defendant have never been divorced and have been,

B46 (190)

at all times from their said marriage to the date hereof, husband and wife.

FIRST AFFIRMATIVE DEFENSE

1. Defendant incorporates by reference his affirmative allegations set forth in Paragraph 3 of Answer to Complaint herein, as though fully realleged herein.

WHEREFORE, Defendant prays that Plaintiff take nothing from her suit and that Defendant recover from Plaintiff his costs of suit herein and such other relief as the Court may deem proper.

ROBERT D. BASH
/S/ ROBERT D. BASH
Attorney for Defendant
CHARLIE TURNER

B46(191)

(VERIFICATION - 446 and 2015.5 C.C.P.)

STATE OF CALIFORNIA, *County of* LOS ANGELES } *ss.*

I, the undersigned, say: I am the Defendant *in the above entitled action; I have read the foregoing* ANSWER TO COMPLAINT *and know the contents thereof; and that the same is true of my own knowledge, except as to the matters which are therein stated upon my information or belief, and as to those matters that I believe it to be true.*

I certify (or declare) under penalty of perjury, that the foregoing is true and correct.

Executed on May 3, 1978 *(date)* *at* Pasadena *(place)*, *California*

Charlie Turner *(Signature)*

CHARLIE TURNER

(PROOF OF SERVICE BY MAIL - 1013a, 2015.5 C.C.P.)

STATE OF CALIFORNIA
COUNTY OF LOS ANGELES } ss.

I am a resident of/employed in the county aforesaid; I am over the age of eighteen years and not a party to the within entitled action; my address/~~business~~ address is:

201 South Lake Avenue, Suite 406, Pasadena, California 91101

On May 3, 19 78, *I served the within* ANSWER TO COMPLAINT

on the Plaintiff

in said action, by placing a true copy thereof enclosed in a sealed envelope with postage thereon fully prepaid, in the United States mail at Pasadena, California *addressed as follows:*

Syola Williams
c/o Mrs. Clara Johnson
1435 Alvarado Terrace
Los Angeles, California 90006

I certify (or declare), under penalty of perjury, that the foregoing is true and correct.*

Executed on May 3, 1978 *(date)* *at* Pasadena *(place)*, *California*

Helen Long *Signature*

**Both the verification and proof of service by mail forms, being signed under penalty of perjury, do not require notarization.*

WOLCOTTS 811P, REV. 10-73

B46 (192)

B-4-c

Law Office

Reports

(30 - 37

~~29 - 32~~

~~33~~

Dick Tropp

Best Wishes

Conference

Carolyn Layton or Jerry Baker

Law Office Report #30 • May 18, 1978 page 1 from June

Given on radio

1. Ranch Audit: Separate from this report is coming in a package the copied material on the ranch which was put together by Claire and Bonnie. If the audit people ask, they will be told that the records were sent down to Richard because he is familiar with the accounting system and would have to look the stuff over in order to reply to the auditors.

   Some time ago I gota message to send over anything I had on the lease of the irrigation system. I sent you everything I had, xeroxes, in Law Office Report #23, dated March 22, Item 10. Claire checked her records, has nothing further. Am sending duplicates with Ranch Audit package

2. Danny Pietila Trust Account: See Law Office Report #21, dated March 7, Item 5. To that report I attached a letter to be signed by Chaikin and returned. Have received nothing. I am sending with this report a POWER OF ATTORNEY authorizing Jean Brown and Bonnie Beck to obtain copies of missing bank statements for the Pietila accounts, in order that we can compile the accounting, send it over to you for approval, and then keep it on hand. The Trust Account monies have been all used up by Pietila but until we have a full accounting showing by bank statement and cancelled check, item by item, that the accounts balance out, any accusations made by Pietila or Wanda Johnson that we still have his money are open to be used by Baker. So, PLEASE have Chaikin sign the power of attorney and mail it back to me as soon as possible. DO NOT DATE IT.

3. James and Irene Edwards Property, 1752 McKinnon Street, that burned last year: The insurance company settled for $16,800; from that comes $5,311.57 plus interest at 7% from 2/1/78 to date of payment to go to the mortgage holders, and $78 for real estate costs, the balance to go to the Edwards. We will send over the balance check as soon as it is received.

4. Mercedes Guidry insurance cash surrender: The forms require a NOTARIZED signature. I told Mildred this over the radio--she said go ahead and send it, that would be no problem. So here is the cash surrender application, to be signed in the presence of a notary public. The Notary signs at the lower left; Mercedes signs on the right side at the checkmark. If you are able to get this done, send it back to me when you can and I will forward it on to the insurance company.

5. Oliver Morgan - letter from his attorney. Please see that he gets the attached letter and see if there is anything we need to do on this end.

B46(1)

6. Levatus McKinnus - lawsuit. In January I gave James a letter from McKinnus's attorney to forward on to him, and to radio that the attorney wanted to talk to McKinnus. Now McKinnus's neighbor has called, saying that the attorney was looking for McKinnus and had no idea where he is. I do not have the letter that I gave James; would you do some tracing on this and see if the message ever got to McKinnus and if response is necessary. The attorney's name is John Sutter, I think he is in Oakland. A reply was sent back.

7. Exie Eleby/Melita Gibson - On Law Office Report #8, I wrote up Exie Eleby and Melita Gibson. Exie is legal guardian of Melita, who is child of Jean Alexander. Your recommendation was to get legal permission of the court for the child to travel out of the country with Exie. You wanted the mother to sign a consent and say that she had no knowledge of natural dad's whereabouts. This is a Los Angeles case. The attorney I guess would be Frolich, who knows all about Jean Alexander's case... I explained this to Mildred on the radio, who said, wait and further word would come from you. Nothing has been said since, so I'm asking once again, considering the problem with Exie's son and the property, which Rudy's sister is familiar with. Vee says that Exie is very attahced to the child, and Rudy says the child has no contact with any other children except at school because Exie keeps her in the apartment all the time, making an unhealthy relationship...too dependent on each other and the child needs contact with peers. Jean A. still comes to service in SF, plays the organ every service now, still as dippy as ever. The dad was going to come out to Calif last fall, but didn't; he did call Lisa, the 16 year old, and ask her to comevisit him in Louisiana but nothing ever came of that. That was in December. yes do this.

8. Attached is list of people who have been helped by us and kept from jail, etc. which eventually will be submitted to HEW, so says James. He is working on the Medi-Cal/Social Security analysis of this project. This part that we prepared came from discussions with Brewster and Lilly. It is bbviously just a fraction of the total possible; it is all we can remember at this point. The total comes out to $10,108,250 savings to the State... this of course includes projections on people who wouldhave ended up in mental institutions for the rest of their lives.

B46(2)

POWER OF ATTORNEY

I, Eugene B. Chaikin, hereby appoint Bonnie Beck and Jean F. Brown as my attorneys in fact, for the specific purpose of obtaining any and all information relative to preparation of an accounting for the closing of the savings and checking trust accounts I have maintained for Daniel L. Pietila, with Bank of America, Ukiah Office. Said accounts are numbered 1289-01923 (savings), and 0128-6-00663 (checking). Said attorneys in fact may receive copies of bank statements, cancelled checks, and send any correspondence on my behalf in conjunction with said accounts.

Eugene B. Chaikin

ORIGINAL —

This is the one I need back, signed. Jene

154 C (2)

DONALD RENETZKY
ATTORNEY AT LAW

A PROFESSIONAL CORPORATION
SUMITOMO BANK OF CALIFORNIA BUILDING
15250 VENTURA BOULEVARD, SUITE 1102
SHERMAN OAKS, CALIFORNIA 91403
TEL. 788-5526 • 872-3211

April 10, 1978

Oliver Morgan, Jr.
1435 Alvarado Terrace
Los Angeles, California 90006

RE: Industrial Injuries

Dear Mr. Morgan:

It would be appreciated if you would, at your earliest convenience, contact the office so that we may discuss your case.

Very truly yours,

DONALD RENETZKY

DR/aay

B46(4)

	Conviction & Projected Time Would Have Served		TOTALS
MARIE L.	Minimum 3 years State Penn. (prior record) Heroin addict. She is off the streets and her children are off welfare.	$20,000 per yr. $150 per mo. per child	$60,000 8,100
CHARLES W.	Assault on police officer with weapon. 90 days to 6 months in County Jail. Alcoholic, physically disabled	$600 per mo.	1,200
GREG W.	Mugging elderly woman on street. 1 year in County jail. 3 years probation. Would have been repeat offender.	600 per mo.	7,200
SAMMY J.	Car theft, prior felony arrests, on State probation when convicted for last charge. 3 years State time, plus 3 more years probation.	20,000 per yr.	60,000
TOMMY J.	Drugs. 6 months Juvenile Hall.	1,200 per mo.	7,200
LINDA A.	Drug addict, child abuse, theft. County caring for 3 children. $50 day drug habit. 3 months County jail.	150 per mo 600 per mo	1,350 1,200
STANLEY C.	Burglary, petty theft. 10-15 years State time.	20,000 per yr.	300,000
JOE W.	Burglary. 1 year County jail.	600 per mo.	7,200
PAUL M.	Had already served 3 months in Camarillo Hospital for drug abuse. Forgery, breaking & entering burglary. 3-5 years State time.	20,000 per yr.	100,000
TOMMY B.	Burglary. 120 days Juvenile Hall.	1,200 per mo.	3,600

B4 c(5)

	Conviction & Projected Time Would Have Served		TOTALS
KEVIN G.	Drugs, truancy. 120 days Juvenile Hall.	$1,200 per mo.	3,600
JERRY W.	Car theft. 2 years Calif. Youth Authority (CYA)	3,600 per mo.	86,400
GARY J.	Stolen credit cards. 6-9 months County Jail.	600 per mo.	5,400
JOHN H.	Drug abuse, burglary, possession of stolen property. 7-9 years State time.	20,000 per yr.	180,000
RON T.	Drug addict, petty theft. Residential treatment programs & hospital for drug addiction, and County jail. Probation 5 years. 15 year heroin habit.	25,000 per yr in residential treatment, projected to age 40, came to us at age 25	375,000
WILLIE G.	Theft. 3-6 months County Jail.	600 per mo.	3,600
JOE J.	Theft. Prior record of theft and assaults. 3 years CYA.	3,600 per mo.	130,000
ODELL R.	Pickpocket, petty theft. Heroin addict. 6 months County Jail.	600 per mo.	3,600
TYRONE D.	Theft. 9 months - a year Juvenile Hall	1,200 per mo.	14,400
JOHN G.	Emotionally disturbed, child molesting. 18 months CYA	3,600 per mo.	64,800
VINCENT L.	Arson, emotionally disturbed, incorrigible child. Spent years in boys' homes. Would have been institutionalized.	25,000 per yr in residential treatment, projected to age 40, came to us at age 15	625,000

B4(c)(6)

	Conviction & Projected Time Would Have Served		TOTALS
RUTH T.	Reckless driving, hit and run. 6 months County Jail.	$600 per mo.	3,600
JERALD J.	Reckless driving, hit and run. 6 months Juvenile Hall.	1,200 per mo.	7,200
DONALD S.	Unlawful possession of weapons. 1 year County Jail.	600 per mo.	7,200
DAVE G.	15 year prior record in State Penn. $500 day heroin habbit. Burglary, robbery. 10 years State time.	20,000 per yr.	200,000
ROOSEVELT T.	Assault with weapon. 1 yearCounty Jail.	600 per mo.	7,200
VIVIAN G.	Forgery, prior record. 3 years State time.	20,000 per yr.	60,000
	3 children, County aid while she would have served time.	450 per mo.	16,200
VITA C.	Shoplifting. 3 months Juvenile Hall.	1,200 per mo.	3,600
TANYA B.	Shoplifting. 3 months Juvenile Hall.	1,200 per mo.	3,600
MELVIN L.	3 years State time already served. On probation 2 yrs. Emotionally disturbed	20,000 per yr.	40,000
CLEVELAND N.	Drug addiction. 1 year County Jail.	600 per mo.	7,200
JERRY L.	Assault, burglary. 5-10 years State time.	20,000 per yr.	200,000
VERNON G.	Welfare fraud. 1 year County Jail.	600 per mo.	7,200
	County support for 1 child.	150 per mo.	1,800

B4 c(7)

	Conviction & Projected Time Would Have Served		TOTALS
HENRY C.	Catatonic, disabled; would be institutionalized most of his life.	$25,000 per yr for residential treatment, projected to age 40, came to us at age 12	700,000
PATRICK P.	Theft. 3-6 months County Jail.	$600 per mo.	3,600
KEVIN D.	Truancy, theft, incorrigible. 3 years CYA.	3,600 per mo.	130,000
CHRIS K.	Possession of and selling drugs. 3 years State time.	20,000 per yr.	60,000
MELVIN J.	3 time felony loser, up for 3rd time. Drugs, assault, robberty. 5-7 years State time.	20,000 per yr.	140,000
TOM K.	Emotionally disturbed child. Incorrigible. Would have been institutionalized most of his life.	$25,000 per yr for residential treatment, projected to age 40, came to us at age 7	825,000
KAMOOK B.	Minimum 1 year County time.	600 per mo.	7,200
VERNA J.	Drugs street gangs. 120 days Juvenile Hall.	1,200 per mo.	4,800
SEBASTIAN M.	Street gangs, drugs. 3-5 years CYA. 3-4 years County Jail.	3,600 per mo. 600 per mo.	216,000 28,800
TED M.	Street gangs, drugs. 3-5 years CYA	3,600 per mo.	216,000
MARK S.	Incorrigible, truant 1-3 years CYA	3,600 per mo.	130,000
JOHN B.	Assault on police officer. 1 year County Jail.	600 per mo.	7,200

B4 c (8)

	Conviction & Projected Time Would Have Served		TOTALS
MIKE P.	Assault on police officer. 1 year County Jail.	$600 per mo.	7,200
RUTH C.	Drugs, prostitution, forgery, theft. 6 years State time; plus federal charges.	20,000 per yr.	120,000
	Child in foster homes til placed on probation, would have remained in foster homes had she served time.	2,600 per yr.	14,400
	Child also had brain surgery when very young and requires special educational attention.		
ELIHUE D.	Burglary. 5-7 years State time.	20,000 per yr.	140,000
JACKIE C.	Emotionally disturbed juvenile. Would have been institutionalized.	$25,000 per yr for residential treatment, projected to age 40, came to us at age 10	750,000

B4 c(9)

CAROLYN! #30 pg. 1 #2

I do not know if they sent the Janaro papers I requested yet...TIME IS RUNNING OUT!!! WHAT IS THE HOLD UP. I HAVE NOT GONE THROUGH ALL OF THE PAPERS THAT ARRIVED THEOTHER NIGHT...ARE THE ~~M~~JANARO PAPERS IN THAT BATCH? IF NOT, WHY HAVE THEY NOT FOLLOWED MY INSTRUCTIONS AND SENT THEM???

IT IS URGENT AT THIS POINT TO SEND THE RECORDS I REQUESTED AND KEEP NO COPIES THERE SAVE A PHOTOCOPY WHICH SHOULD BE BURNED WHEN THEY LEARN THAT I HAVE THE ORIGINALS HERE...IF THEY PROGRASTINATE ON THIS...THEY MAY END UP COSTING US A FORTUNE...OR SETTING UP SERIOUS TAX PROBLEMS FOR THE CHURCH UNNECESSARILY THAT I COULD COVER IF I HAVE THE RECORDS HERE AND HANDLE THE AUDIT FROM HERE, VIA CORRESPONDENCE...

Send everything on Truth and P. T., and then Dr. Bradbury and Dr. Avery after the rest on Valley etc... Dr. Wicka senn all cancelled checks as soon as possible, on all accounts....

YES, GET THE NEEDS SLIPS BURNED AS YOU GO ALONG...AT THIS POINT, I WOULD BURN THEM AS SOON AS THEY ARE USED...I WOULD NOT NOID ONTO THEM AT ALL!!!

FIRST PRIORITY IS TO SEND ANY WORKSHEETS WITH TISH'S ANALYSES ON THEM... THIS SHOULD COME AHEAD ON ANY ACCOUNT...THE BILLS CAN COME AFTERWARD... THEY ARE MUCH HARDER TO PUT TOGETHER....

Please press like Hell to get the Janaro stuff out of there if it is not already in this batch or enroute....

Thanks.....Tish

Richards went out last nite

THANK YOU! MAY WE HELP YOU PLAN YOUR NEXT TRIP?

5/15/78

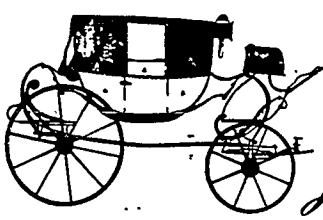
TO TISH

PLEAS GIVE ANSWER SO I CAN COMMUNICATE IT ON THE RADIO

CAROLYN

Ms. D. Johnson
TICKET ISSUED FOR

SEAT NO.



Jackson Travel Service Ltd.

TO/TERRY DUFORD

Law Office Report No. 30 / May 13, 1978 Page 1 from June

1. Gregory Watkins and Charles Williams - Here are another batch of Mail-In Reports, to be divided between the 2 of them and filled out and mailed back to me all together. I'm not sure who has this responsibility; maybe Rita Tupper? I noticed she handled Linda Arterberry's letter to p.o. Anyway, get these filled out and return to me. There's enough for 7 each. Also, each have hadtheir probation officers changed, and a letter from both of them would be nice. The probation officer now is: Lawrence Mitchell, Senior Probation Officer, Adult Probation Dept., Hall of Justice, 880 Bryant Street, Room 200, San Francisco.
GIVEN JAN GURVICH TO DO Jan will prepare for mail!

2. Regarding sending over supplies to Tish, I have checked for one last time the 8 filing cabinets and found some 77 stuff for Valley. I am gradually sending over everything, piece by piece as people go out and I can send duffel bags out. What I want to know is, in order of priority, which do you want first: Valley, Truth, P.T., 1976 rest homes stuff, cancelled checks for all accounts, Touchette's old records dating back to 69 (!), You want me to burn the needs slips, right?

GIVEN TISH, WAITING ANW

3. We are in the process of clearing the back lof of cares to comply with Redevelopment demands and some of these cars have no pink slips. ~~TaXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX~~these cares are immovable, having had parts taken out of them over the years to put in others. Junk yards require pink slips. So, the alternative is to ~~dxixexthemxherexandxhere~~ take them to out of the way places and dmmp them. Eventually they will be picked up, the owner notified, and if no one claims the car, the car will be put up for auction by the State. Most of the cars belong to people overseas so no problem. But one belongs to the Purifoys. We will not junk this car as the Purifoys would be contacted and that would cause unnecessary waves. But, how do ~~we~~ you suggest we handle this situation with the Purifoy car? When Mildred was here, she was the contact with them.

~~GIVEN GENE AND HARRIET, WAITING ANSWER~~

Strip plates and dump

given to Ho - 5/19/78

B4 c (10)

To Terry Buford

TAX PACKAGE 5/10/78 from June

A copy of this was given to Tish

1. Enclosed are W-2's on Maureen Fitch, Lew Jones, Tom Partak, Jane Mutschmann, Larry Layton's one at the Security place, and Rochelle Halkman. (others added at last minute.)

2. I got a package of completed returns to be mailed, all short forms, yesterday from you; on a few of them the return address is P.O. Box 893, Mission Village. Some of them have W-2's which have the P.O. Box 893 address on them, so I would assume that those should have the tax return marked P.O. Box 893 also. But there are some which have W-2's with local addresses yet tax return is marked with the Guyana address. These are: Aaron Hendricks; Darrell Keller, and Laura Johnston. Is it all right to change the tax return address to the San Francisco P.O. box or is there some special reason you are directing these to Guyana? They all get refunds, the highest being Laura, with $562. and $128.

3. This is to let you know that Nat Swaney and Willie Reed received State Franchise Tax Board extensions of time in which to file their returns, til October 15, 1978. No word on the rest yet.

4. Regarding the long list you sent over requesting "retirement information" referring to pension, csa, and social security income for 1977, many of these people are noncommunal and we do not have a record of who their pensions or csa or whatever were with. The communal ones - well, I found out from Robin that she sent her cards over to Maria on the people who are overseas; those cards kept track of the checks turned in--but even they werent complete, depending on whether the person turned in the check or even received it. Also, her records were limited and only covered about 6 months; James has the other half but he has the same problem because not everyone received checks each month or even turned them in. Both of them had only record of those checks turned in and recorded. I am wondering - do you want an official notice from the person's pension or union or whatever like a w-2 telling how much that person received for the year? If you do, then I will need more info about where to send away for such info. Also, I was thinking you needed this stuff for 1977 taxes, but a lot of these people I am already receiveing returns from you on, already to go in to IRS and FTB, so I assume there is not the great rush there is on the taxes---even if there is a rush, I need more info before I can get what you want.
I am referring to Tish's long 6 page typed list of names and questions, both front and back filled, starting out with the list of people she wanted extensions on and ending with Peter & Mary Wotherspoon;

B4 c(11)

5. I have searched high and low for rest home records here; and so has Betty; I can find nothing on 1977. I have gone through the 8 file cabinets piece by piece, there are just old stuff, NO 1977. Betty has serched her files in accounting office; nothing. We have nowhere else to look. What do you suggest? Do you still need more?

There is one duffel bag going out with this shipment, in whch is a bunch of stuff which Lillie recognized as that which she and Tish worked on last year, also some checks... You will recognize it when you open it. Howe ver, it is all old. Nothing for 1977 th at I could see.

Jean Brown will be sending over anything on Lynetta.

(correction, there may be 2 duffel bags after Lillie gets through weighing it -)

B4c(12)

To Terry Buford

TAX PACKAGE 5/10/78 from June

1. Enclosed are W-2's on Maureen Fitch, Lew Jones, Tom Partak, Jane Mutschmann, Larry Layton's one at the Security place, and Rochelle Halkman. (others added at last minute)

2. I got a package of completed returns to be mailed, all short forms, yesterday from you; on a few of them the return address is P.O. Box 893, Mission Village. Some of them have W-2's which have the P.O. Box 893 address on them, so I would assume that those should have the tax return marked P.O. Box 893 also. But there are some which have W-2's with local addresses yet tax return is marked with the Guyana address. These are: Aaron Hendricks; Darrell Keller, and Laura Johnston. Is it all right to change the tax return address to the San Francisco P.O. box or is there some special reason you are directing these to Guyana? They all get refunds, the highest being Laura, with $562. and $128.

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I am wondering - do you want an official notice from the person's pension or union or whatever like a w-2 telling how much that person received for the year? If you do, then I will need more info about where to send away for such info. Also, I was thinking you needed this stuff for 1977 taxes, but a lot of these people I am already receiveing returns from you on, already to go in to IRS and FTB, so I assume there is not the great rush there is on the taxes---even if there is a rush, I need more info before I can get what you want.
I am referring to Tish's long 6 page typed list of names and questions, both front and back filled, starting out with the list of people she wanted extensions on and ending with Peter & Mary Wotherspoon;

B4 c (13)

5. I have searched higand low for rest home records here; and so has Betty; I can find nothing on 1977. I have gone through the 8 file cabinets piece by piece, there are just old stuff, NO 1977. Betty has serched her files in accounting office; nothing. We have nowhere else to look. What do you suggest? Do you still need more?

There is one duffel bag going out with this shipment, in whch is a bunch of stuff which Lillie recognized as that which she and Tish worked on last year, also some checks... You will recognize it when you open it. Howe ver, it is all old. Nothing for 1977 th at I could see.

Jean Brown will be sending over anything on Lynetta.

(correction, there may be 2 duffel bags after Lillie gets through weighing it -)

B 4 c (14)

Rec'd June 4, 1978

1. Washington Sanders: Attached is a write-up by Andy of a meeting that took place at Garry's office between Washington, his nephew, A.J., Andy, and Garry, which was scheduled at the nephew's request. Originally, the nephew called Garry and made the appointment and did not mention bringing any of us; Garry said when I asked him about it that he didnt care whether we came but why not wait and see if Stiggers the nephew mentioned it, otherwise it was not necessary for us to be there. Well, Stiggers insisted that Andy go, and Andy brought A.J. for support, and judging from Garry's statements, it was a good thing Andy and A.J. did go.

The nephew signed the attached statement, which he requested and which Garry insisted we prepare; I cleared it over the radio before doing it, and I did not do it on P.T. stationary as was requested by Garry cause we didnt think that was necessary.

Chaikin signature

The nephews attorney called Garry last week, telling him that Chaikin had never filed an accounting with the court of Washington's estate. Well that is true, but we never knew quite how to approach it since the money was untouched and unused for a great while. Anyway, Garry told me to prepare the accounting, and here it is, for Chaikin to sign and return in the mail immediately. Garry proposed at the above conference that the nephew take the conservatorship back; the nephew said he didn t want it.

PUSH

It was suggested over the radio that we get Chaikin out of the record and pass the case back to Gross, the nephews attorney, to simplify things. Well, once Washington is overseas and still receiving his SS which is all the estate consists of, how will the accountings be done -- send thefigures to Gross??? We already have a signed substitution of attorneys form signed by Chaikin making Garrison his own attorney in the case, but it has not been filed; perhaps we could file it once the accounting is done and over with in the court. But what happens then, a year from now when another accounting is due??? I suppose we could keep accurate records of the estate regularly over there once Washington does go over, and keep them at hand, so when Garrison contacts us or gets an attorney to contact us next year when he is requested by the court to file an accounting, we would be able to show that the estate was handled in order....
What remains to be done at this point is get a signed consent from Garrison.

Tonight in service I asked Garrison to sign a consent, and explained about the meeting between the nephew and Garry and that it was okay with the nephew for Washington to go. Garrison would not sign the consent, even after I got Leona to help ask. He had already made a phone call to the nephew's attorney, but had not reached him yet. His concern he says is to be sure he has no further legal hassle from the nephew; he wanted a copy of the consent that the nephew had already signed; we did not want to give it to him, and he walked away mad. I reported this over radio; Jim said to tell Garison to talk to Garry; we had James tell Garrison, who said he would do th at and said further to Ames that he didnt like Leona telling him what to do. Leona said later Garrison doesnt like to be told anything by a woman; she is worried about him coming to service because he comes rarely and this episode shows how cautious he is nowadays

B4c(15)

2. Melvin Lowery - now he's started disappearing at night, and has been frequenting a gay bar in Oakland, where he's trying to get a job. A.J. wanted us to tell his probation officer that he was trying to get this job and that we didnt approve, but Leona and Maxine and I disagreed, because we figured that would be squealing on the guy and it would get him in troupbe with his p.o. However, the longer we wait on this guy, the closer he gets to trouble. A letter is being sent to his probation officer, explaining that he has been working here voluntarily and that the p.o. might consider terminating his probation early. That is as far as Leona and Maxine want to go, and myself included; we'd rather not mention Guyana at this stage to the p.o.---his probation is due to be up in October anyway. Also, his attitude is rotten, he's been saying the Temple has not helped him enough; he's not consistent in showing up for work with A.J., and he has a real problem sexually, acting out homosexual desires, and making it known loudly ... A.J. has been pushing to gethim sent to Guyana, but this weekend when Leona, Andy, Vera, A.J., Maxine and I talked about the case, A.J. agreed that he would tell Melvin not to take the job at the gay bar; later it turned out A.J. did not tell him anything and changed his mind, and recommended that we tell the p.o. instead and have the p.o. tell Melvin not to take the job. I think that A.J. just didn't want to deal with disciplining Melvin at this point. The letter I am sending to the p.o. is very vague and does not commit us to anything other than recommending that his probation be terminated early. See attached.

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B4 c (16)

Calif. Highway Patrol for drunk driving, and that he knocked the officer down... was taken in, out on bail... He never did ask for our help, he doesn't now ... both of them complain a lot about being down and out and that if they could only get a message to Jim... but Leona was quick to point out to Berneda in the counseling session that they did not follow the advice that was originally given to them, which was to file bankruptcy and get out of the business. There is nothing further to be done on this that we can see; this is for your information...

4. Jack Barron pension - tell Jack I have not forgotten about him; I have written to the West Coast office of the union to get an application form for him, the same kind I did for Richmond Stahl, and when it comes, I will send it over for signature, etc. In all the rush on the taxes and stuff, his file got overlooked...

5. Willits Fuel Storage - tonight rummaging through the stuff left behind by Tish which we have been packing and sending over, Tom found the original signed lease between Bob Peters of Willits and Danny Kutulas. See attached. Nothing new on this item other than the guy still wont let us on the property to take a tap to check the condition of the fuel stored there, and we have made no payments.

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B4c(11)

7. We have received the attached notice from IRS re Carebbean-American Friendship Association--I think Jean B sent a previous one down but we've had no response on it and neither of us have any idea what to do with this. Is this an active corporation? Do we have to respond to this? Before we take it into Bentzman or Garry, or if we do, we'll need more facts. Please let us know.

8. Anthony Lopez - attached is the citation that's come in the mail for Chaikin to appear and explain why an accounting has not been filed. I've received instructions to have Dr. Iverson tend to this; will talk to him in next couple of day; have not til now because of press conferences, etc. He is in LA today (June 2).

9. Have received the attached bill from Stockton treasurer for property which is in our name there, formerly Loren Roberts' property. Delinquent taxes. $32.20. Shall we let this slide by? Looks like it's being sold for nonpayment of taxes.
(Leona and myself and others think Loren Roberts may be working with Concerned Relatives--he comes to service once in awhile, his daughter told Robin before she went over that he would not let his children come to service anymore. He was counselled last month when he came to service by himself after a long absence; Jean may have already written it up and sent over. He was hostile and resentful of Leona because she had made a general statement about informers in service and he said she meant him. Alice was there and can give more particulars about the meeting with him. He still comes, but rarely, and none of his family does; his sister Lorine Davis also has been acting strangely, questioning who handles the money and talking a lot with David Smith. Robin can fill you in on this. SHOULD WE PAY THIS TAX BILL or ignore? Our name is on the title. The property is rundown; may have been demolished. I think Jack Beam might know about it.

B4 c (18)

written up by Andy and checked by

May 25, Thurs 11:40- 1:00

Present: Charles Garry, Pat Richards, Arcnie, Andy, Washington Sanders, Charles ..

CG: It is a paradise, I was there. How long ago was it? November? PR No, October. few
Ok, October. I was there for 4 days in J nestown, and 2 in Georgetown. I have after these people to do a film doctumentary, but they are " dragging their feet." They had 4000 acres, with 1000 acres cleared. There were 120 or 150 there in the beginning, 950 when I was there, and over 1500 there now.
It has the best enterntainment. I arrived on a Wednesday night and was seeing the radio room; a small room , Jim was showing me the radio room, and it was raining, and I heard all this noise and music. I asked Him was was happening and asked to join this event. Now let me see... Monday is the talent show night where everyone who feel xxxx they have some talent get up and do something...
(So far Garry has received one or two phone calls and is still holding the file and write up Jean delivered at 9:15 this morning.)

CG: I am looking over the file, (he says peering over the top of it) and I can't figure out why there was a conservatorship in the firrst place. There aren't any finances, are there? Did the conservatorship used to be on your name?
CS No, there aren't and I have my own work so I dont need the finances, but I started to file the proceeding for a conservaotship (implying that he never held claim to the actual original conservaotrship) when it was suggested that the owner of the conservatorshp be someone in the church. You see, when Washington's wife died, I wanted to know (either who was going to take care of him, receive his checks, etc etc).
CG Well [redacted] We don't care if you keep the conservaotrship and Henry Gross as the attorney.
CS I don't want to be the conservator[redacted]. I just want to be sure that Washington is de

Back to Jonestown

CG let metell you about this medical aspect, the clinic. .. a brilliant young doctor, Temple educated. (talks about the senior citizens sense of security, knock on the door at 8 am each morning, blood pressure check 3 x a day if pressure too high). mentioned governmemt air lifet when he was there of appendectomy, broken leg cases to go to Georgetown 1½ hours away, first class care in Georgetwon, blanket health insureance policy that the Temple has created.

now let me tell you about the education there. Th e finest in the world. 50 PhD's. 50 I said. Her daughter, (pointing to Pat Richard's) wanted to go so bad, it is the finest place for youth, just perfect, but her father (they are separated) wouldn't allow it. (mimics his voice). that son of a bitch.

Talks about the walls (in his office - pictures - faces of only Black revoltionaries. I wouldn't defend anyone I didn't believe in. I have been there. I have seen it."I am a tough hard boiled trial case lawyer. And if you know anything about trial lawyers," (something like you know that if I hadn't seen it, I wouldn't say I believed it.) Has a laugh ober Shakespeare quote, about kill all the lawyers

Back to Jonestown.

There is no sexism, no ageism, .. the young and old .. all are treated the same, no elitism.. do yop know what elitism is.. CS shaaes his head " No, I am not familiar with the word " CG everybody has the same, everybody eats the same. Jim xxxxxxxx is the pastor or leader, but refuses to be called Mr or Rev Jones. He is Jim, he is available, anybody can talk to him. You don't have to go around Red Robin's barn to get to him. He is " as common as an old shoe."
There is no racism there. None. It is a community based on socialism, communism,

B4 c (19)

pure communism.

Archie spoke up: about Acts 2: 38

CG: Jim Jones work goes back 30 years when in a Midwestern hospital, wheeled in for a surgery operation, wouldn't proceed when saw segregation. Archie: I was there. Andy Jim was Mayor's Director of Human Rights, and could have made the newspapers but refused to even call in the press. "

CG: A champion of Black America. There are 60% Black there now.
CS: Why 60% (implying such a high number)
CG: Only black and poor American is interested in him. Ghetto constituency. When I spoke there the only two times I was at Peoples Temple, there were 3000 pople there and 70-80% were Black.

Back to Washington

CS: Will I be notified if Washington is sick or dies?
CG There have been tow who have died.
Mrs. Lynetta J nes, emphsema.. Was in Oxygen tent in SF, but no need of one there. Before I left I asked here if she was glad to have come to Jonestown and She said " Oh yes, I feel much better here than I did in SF ")
An older man, who died of old age. Mrs Jones was buried in Jonestown after special permission was requested. The wife of this older man took her husband's body into Georgetown for the funeral and then she returned to Jonesotwn
CG added: I don't know what they'll do (implying Jonestown residents about notifying CS if Washington got sick or died.? I don't know. But I understnd what you're feeling and I sympathise. It's only right that you know.
CG to Archie and Andy: All the relatives should know these things.
Archie and Andy assured CS about ham radio phone patch.
CS talked about grievances, coldness (treated coldly when he came to SF Temple), the time and expense in coming to SF to inquire unsucessfully about his uncle. Then he really blasted Chaiken who had threatened CS if CS didn't leave his uncle (or really PT alone), that CS could take uncle back toLA. CS called them"threatning letters ." laughed
CG asked Can we plead guilty?(CG/, and a moment later CS laughed) CG asked, can we throw outselves on the mercy of the court.? more laughter.
Archie: Cahiken had brilliant talents, but no diploamtic skill.
CG: Cahiken gets up at 4:30 am to work in the citrus. Has nothing to do with the law

Pat: I think CS wants a certain list of things signed.
Archie to CG: You'll direct our office to take care of this?
CG yes, I will.
moments later to Archie and me, CG says: Please type this up and sign it on Temple stationary. Also give CS a tour of the building including the " wireless."
Pat to CG: What year were you born anyway, 1802? The wireless? You mean the ham radio.

CG: ok, the ham radio.

(added by Flo: Andy also said that Pat and CG carried on their usual banter in front of Stiggers, Pat saying something to CG about "you might lose an assistant" meaning she wanted to go to Guyana, and he said something about how he wasnt going over there -- then he stopped and said, you'd mean you'd go there without me, what about me? and she answered what would I need you for if it's paradise?)

84 c (20)

On May 25, 1978 Washington Sanders and his nephew, Charles Stiggers, met with Charles Garry, attorney for Peoples Temple, and Mr. Sanders told Mr. Stiggers and Mr. Garry that he wants to travel to Guyana, South America, to stay in the Mission Village agricultural project of Peoples Temple. Mr. Stiggers asked for the following to be put in written form, summarizing the meeting.

As it is with anyone who stays in the agricultural project in Guyana, if Mr. Sanders were to go there and then at a later date decide he wanted to return to the United States, he could certainly return. Mr. Stiggers would like to receive mail from Mr. Sanders every month when he goes to Guyana.

Mr. Sanders is 84 years old, and appears to be in good health, but if the time should come when he is staying in Guyana that he might die, Mr. Stiggers, his next of kin here in the States asked to be notified of such death. If Mr. Sanders wished, his body would be returned to the United States. Mr. Sanders also has 2 sisters living in Texas:

Mr. Sanders said he didn't want to visit them in Texas before he goes to Guyana, but he would talk to them on the phone instead.

Official Seal
James R. Randolph
Notary Public - Calif.
Principal Office in
Mendocino County
My commission expires Oct. 7, 1978

Washington Sanders

Subscribed and sworn to before me, Notary Public in and for the State of California.

Andrew Silver, Peoples Temple

Charles Stiggers

WITNESS:

B4C(2)

To Carolyn Jay Tom

1. Washington Sanders: Attached is a write-up by Andy of a meeting that took place at Garry's office between Washington, his nephew, A.J., Andy, and Garry, which was scheduled at the nephew's request. Originally, the nephew called Garry and made the appointment and did not mention bringing any of us; Garry said when I asked him about it that he didnt care whether we came but why not wait and see if Stiggers the nephew mentioned it, otherwise it was not necessary for us to be there. Well, Stiggers insisted that Andy go, and Andy brought A.J. for support, and judging from Garry's statements, it was a good thing Andy and A.J. did go.

The nephew signed the attached statement, which he requested and which Garry insisted we prepare; I cleared it over the radio before doing it, and I did not do it on P.T. stationary as was requested by Garry cause we didnt think that was necessary.

The nephews attorney called Garry last week, telling him that Chaikin had never filed an accounting with the court of Washington's estate. Well that is true, but we never knew quite how to approach it since the money was untouched and unused for a great while. Anyway, Garry told me to prepare the accounting, and here it is, for Chaikin to sign and return in the mail immediately. Garry proposed at the above conference that the nephew take the conservatorship back; the nephew said he didn t want it.

PUSH

It was suggested over the radio that we get Chaikin out of the record and pass the case back to Gross, the nephews attorney, to simplify things. Well, once Washington is overseas and still receiving his SS which is all the estate consists of, how will the accountings be done -- send thefigures to Gross??? sure
We already have a signed substitution of attorneys form signed by Chaikin making Garrison his own attorney in the case, but it has not been filed; perhaps we could file it once the accounting is done and over with in the court. But what happens then, a year from now when another accounting is due??? I suppose we could keep accurate records of the estate regularly over there once Washington does go over, and keep them at hand, so when Garrison contacts us or gets an attorney to contact us next year when he is requested by the court to file an accounting, we would be able to show that the estate was handled in order....
What remains to be done at this point is get a signed consent from Garrison.

should have been done

Garrison files his own

Tonight in service I asked Garrison to sign a consent, and explained about the meeting between the nephew and Garry and that it was okay with the nephew for Washington to go. Garrison would not sign the consent, even after I got Leona to help ask. He had already made a phone call to the nephew's attorney, but had not reached him yet. His concern he says is to be sure he has no further legal hassle from the nephew; he wanted a copy of the consent that the nephew had already signed; we did not want to give it to him, and he walked away mad. I reported this over radio; Jim said to tell Garison to talk to Garry; we had James tell Garrison, who said he would do th at and said further to James that he didnt like Leona telling him what to do. Leona said later Garrison doesnt like to be told anything by a woman; she is worried about him coming to service because he comes rarely and this episode shows how cautious he is nowadays

B4 [redacted] C(22)

2. Melvin Lowery - now he's started disappearing at night, and has been frequenting a gay bar in Oakland, where he's trying to get a job. A.J. wanted us to tell his probation officer that he was trying to get this job and that we didnt approve, but Leona and Maxine and I disagreed, because we figured that would be squealing on the guy and it would get him in troupbe with his p.o. However, the longer we wait on this guy, the closer he gets to trouble.
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B 4 c(23)

Calif. Highway Patrol for drunk driving, and that he knocked the officer down... was taken in, out on bail... He never did ask for our help, he doesnt now ... both of them complain a lot about being down and out and that if they could only get a message to Jim... but Leona was quick to point out to Berneda in the counseling session that they did not follow the advice that was originally given to them, which was to file bankruptcy and get out of the business. There is nothing further to be done on this that we can see; this is for your information...

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B4c(24)

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B4 c (25)

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Back to Jonestown

CG let metell you about this medical aspect, the clinic. .. a brilliat young doctor, Temple educated. (talks about the senior citizens sense of security, knock on the door at 8 am each morning, blood pressure check 3 x a day if pressure too high). mentioned government air lifet when he was there of appendectomy, broken leg cases to go to Georgetown 1½ hours away, first class care in Georgetwon, blanket health insureance policy that the Temple has created.

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There is no sexism, no ageism, .. the young and old .. all are treated the same, no elitism.. do yop know what elitism is.. CS shaees his head " No, I am not familiar with the word " CG everybody has the same, everybody eats the same. Jim xxxxxxxx is the pastor or leader, but refuses to be called Mr or Rev Jones. He is Jim, he is available, anybody can talk to him. You don't have to go around Red Robin's barn to get to him. He is " as common as an old shoe."
There is no racism there. None. It is a community based on socialism, communism,

B 4 c (26)

To Carolyn Layton

Law Office Report #33 — June 9, 1978 — from June — page 1

1. Vincent Lopez - Garry did not want to get involved in this case, becauuse of the notoriety which follows him into court: he thinks that this is a case which should be played low, and if he took it on, everyone in the courtroom, the newspaper reporters, etc. would be alerted. They follow him into the courtrooms and ask about his cases. He would prefer that his firm not even get into the case, because sooner or later ~~thex~~ if Baker et al pick up on this case and get the media onto it, his firms involvement would make it even more notorious. However, I suggested that I didnt think any outside attorney would have the understanding of our situation as do the attorneys in his firm, and he agreed, and said for me to talk to Jim Herndon about it, the attorney who represented Bjara in his bus accident settlement case.

I talked to Herndon, and Herndon's main reaction was also to play it lowkey, and he stressed that it's not the attorney (Chaikin)'s responsibility to file an accounting, it's the guardian. He suggests that we try to backpedal aut of the whole thing by asking the court's permission for Chaikin to withdraw as attorney. He asked me to call the Probate Commissioner and explain that Chaikin out of the country indefinitely and that I had noticed the citation in the file for him to appear and explain why an accounting had not been filed. I should explain that the file shows how over the past several months Chaikin made several attempts to withdraw from the case, and even sent the guardian a substitution of attorneys to sign but there was no response. I should suggest having Chaikin submit an affidavit explaining how he tried to withdraw, and that there is no known estate, that Chaikin never had any control of any estate at all of the child and would not be able to account for any. If the court would allow it, ask for a withdrawal just on the basis of the affidavit. If the court requires a formal appearance, Herndon is willing to help prepare the motion to withdraw and supporting declaration; he says that Chaikin would have to sign it in front of a notary public and most likely have it certified also at the American Consulate in Georgetown, to satisfy California Courts.

Herndon looking at the case in longrange suggests you check out over there the possibility of Vincent filing for emancipation in Guyana; he's been away from his guardian and family for 2 years and he's independent, working, etc. Or, consider the possibility of someone there filing for guardianship in the Guyana court for Vincent. (I didnot mention what I was thinking — that the current pressure in the courts with the TOS case may cause us to not consider other court cases being pursued by us in Guyana.)

******

I called the Probate Commissioner today (6/9) and spoke to his research assistant, who checked personally with him - decision is: absolutely no continuance, there will be a bench warrant out for Chaikin's arrest if he or someone for him does not appear June 19 and explain why no accounting or present an accounting. I talked with Jim Herndon afterwards; he took the file and will do an appearance for Chaikin June 19. He will call me and have more to say next week.

B4c(87)

2. Barbara Hoyer - Last year it was determined that due to her sizeable income and her dependents overseas that she would open a checking account and make deposits and send support payments over for her dependents, and reflect th is on her tax return at the end of the year. She never got clear directions last year and so nothing was done--same thing is happening thise year. A checking account exists; however, neither she nor James know how to proceed on doing the support part. Please give some specific feedback on how to handle this. She has been working heavey overtime to get more income; however, if she ends up having to pay a greater tax on it because of no itemization of support and no documentation to back up such support when she files her 1978 taxes, why bother to work overtime?

Also, I sent over her 1977 W-2 twice, the first time it was sent back to me, I do not know why since she is married to Tim Carter and requires a joint return be filed with his signature. We have not received that tax return back from Tish yet and would appreciate your checking into it - Barbara would be a 50% contribution, I'm sure...

3. Marshall Farris divorce - I must have a psychological block against marriage/divorce becasse as Chaikin well-knows, I have always managed to ignore needed work on cases involving that kind of legal problem. Marshall's wife sued him for divorce in January, her attorney served him by mail in Guyana, and you sent his reply letter here to be mailed to her attorney with notes from Jan Gurvich directing me to find him an attorney. I mailed his letter to her attorney but then Jan's notes got buried in thetax stuff and I forgot about it. Discovered her directions last week; had someone go down to the courthouse and get copies of the divorce court papers; the wife has now filed request for default, as of June 1 and the attorney for the wife has mailed Marshall a copy. I called Clarence Wilridge who has taken a lot of referrals from chaikin on personal injury suits, and he said bring the papers in, he will call her attorney and request to put aside the default so he can file a proper response for Marshall Farris. He was quite friendly; I was surprised, considering all themedia flak lately. Enclosed for your files (if you have any... that's a joke folks) are copies of all of the divorce papers. The court did not enter the default that was requested; that may be because of the South America address of Marshall Farris - the court may be allowing him tome to respond to the request for default - anyway, usually in divorce cases if something like this happens, the oth er side usually concedes and allows the responding party to respond.

B4e(28)

4. We got another letter from Marietta Davis, see attached.

5. Following are notes from yesterdays meeting with Garry - these are piecemeal and should be combined with Jean's - am putting them in this report because I just found out when I came home from work that someone going over tonight...

The main theme with Garry right now is that he is studying differeng angles of the case and has made no final decision - today (6/9) he said he doesnt think he'll be able to persuade the court to grant change of venue out of Mendocino County in the libel suit. This does not mean he will not try. But he's worried about it. He is waiting for the written material from Guyana before he makes any final decisions.

Also the big news today was that he sent a letter to the Press Democrat enclosing our letter of specific contradictions in the press on the Kathy Hunter episode, and demanded as our attorney that they print our letter of contradictions. This was in reaction to the full page article in the Press Democrat yesterday on Kathy Hunter's "trek" into Guyana...

Garry spoke to the attorney for the SF Examiner re our demand for retraction; the attorney agreed with Garry about our objection to the mention of terrorism in the headline, and the Examiner will be printing some kind of retraction...

Garry ws worried that they have served the corporation. He says he's got to know how much of the property assets in the name of P.T. exist - that would beproperty (real estate property) recorded inthe name of P.T.

He estimates we are 7 to 10 months away from trial.

He wants to get venue changed and out of Mendocino County. He is aware that Stoen is friends with the court there. At first he wanted to get Stoen out of the case, but the more he thinks about it, he is now considering the possiblity of keeping Stoen in, who is in his eyes emotional and subjective about the case. If Stoen were disbarred or taken off the case, he's liable to get a professional, calculating good attorney who would make it a whole lot more difficult. He says Stoen has not prepared this lawsuit well. He has not asked for punitive damages well, and he has not alleged malice. Garry does not want to bring up the question of why did he not allege malcie, because he would be "educating" the other side, feeding them info.

He's considering taking Katsaris' deposition, needs to see Maria's letter. Wats detailed background on Katsaris, personal info, immediately.

Re Kathy Hunter - he wants to know if Jim was physically on the project or up river like Prokes said he was when Prokes told Kathy Hunter he was not on the project. He wants to know what really happened.

Written that it is no obligation of D.T. but we have forwarded her letter to Mrs. Davis. cc to D.A.

DO NOT PAY

June 7 1978

The People's Temple
Box 15156
San Francisco
Ca 94115

Dear Sir

I have not received a reply to my letter of April 29 1978 regarding the $432.72 suit I have had to pay with respect to Brian Davis.

Regarding child support I now attach a schedule showing the amount of $8625.00 due me as of June 30 1978. Also enclosed again is a copy of the "Stipulation and Settlement Agreemnet".

I have consulted with the District Attorney and he has told me that this non-payment is a very serious matter and one to be pursued with Mr Davis immediately upon his return to the U.S.

I will look forward to hearing from you with regard to your plans for the payment of this child support, and the $432.72 suit.

Truly

Marietta F. Davis

Marietta F Davis
111 Arundel Road
Burlingame Ca 94010

Copy
- Mr Robert Davis, P O Box 893 Georgetown, Guyana, S America
- People's Temple P O Box 214 Ukiah Ca 95470
- District Attorney, Family Support Division, Hall of Justice, Redwood City, Ca Case No D-25698 ONO DP04

B4 c(30)

Child support payments due Marietta P Davis (petitioner) from Robert E Davis (respondent) as of June 30 1978

Cary Davis		
Jan 1 1972 to March 31 1973		
15 months at $75.00 per month	1125.00 (1)	
Apr 1 1973 to June 30 1978		
63 months at $75.00 per month	4725.00	5850.00
Kevin Davis		
Jan 1 1972 to March 31 1973		
15 months at $75.00 per month	1125.00 (1)	
April 1 1973 to Dec 31 1973		
9 months at $75.00 per month	675.00	
1974 - 1975		
Not living with petitioner	--	
Jan 1 1976 to June 30 1977		
18 months at $75.00 per month	1350.00	3150.00
		9000.00
Less approximately 15 payments of about $25.00 each received from Mr Davis between 1973-1978, last payment received on May 31 1978.		375.00
		8625.00

(1) During this period, petitioner only had full care and custody of these two children - this period was prior to formalising of the $75.00 per month per child agreement, per attached "Stipulation and Settlement Agreement"

Marietta Davis

B4c(31)

Marietta F. Davis
311 Arbundel
Burlingame, California 94010
Telephone: 342-5921

In pro per;

(ENDORSED)
FILED
MAR 21 1973
MARVIN CHURCH, County Clerk
By KAZUYO KODAKARI

IN THE SUPERIOR COURT COUNTY OF SAN MATEO, STATE OF CALIFORNIA

In re the marriage of

Petitioner: MARIETTA F. DAVIS

and

Respondent: ROBERT E. DAVIS

No. 168110

Stipulation and Settlement Agreement

Petitioner and respondent individually states their agreement with this stipulation and

IT IS HEREBY AGREED:

Spousal Support

Petitioner and respondent waive any claim for spousal support with the understanding that this waiver is final and not subject to modification.

Community Property and Debts

1. All items of clothing, furniture and personal effects now in the possession of petitioner or respondent are set aside to the party so possessing the same as his or her sole and separate property. Each party hereby conveys, assigns, transfers, and releases all his or her right, title, and interest in and to any property now in the possession of or standing in the name of the other party to that party.

2. Any and all property, real or personal, which may hereafter be acquired by petitioner or respondent shall be and remains the sole and separate property of the party so acquiring the same.

3. Petitioner and respondent shall assume responsibility for any and all debts incurred in his or her name respectively since the date of their separation. Neither petitioner nor respondent shall, at any time hereafter, contract any indebtedness whatsoever in the name of the other nor cause the same to be charged against the other party.

Custody of Children

Petitioner and respondent agree to joint legal custody of the

84 c (32)

Stipulation and Settlement Agreement
Dissolution of Marriage
Davis and Davis
San Mateo County Superior Court No. 168110

children from this marriage, namely Robert, Brian, and Cary with the physical custody of Robert and Cary remaining with petitioner and Brian remaining with respondent.

Support of Children

Respondent agrees to provide support for the children remaining with the petitioner in the amount of seventy five dollars ($75.00) per month per child, until the age of eighteen.

Respondent has carefully read this agreement, fully understands its terms, and willingly signs it.

The foregoing is agreed to by

Marietta F. Davis
MARIETTA F. DAVIS, Petitioner

Robert E. Davis
ROBERT E. DAVIS, Respondent

Dated: March 22

B4c (33)

COOPER

Name, Address and Telephone Number of Attorney(s)
GLADSTEIN, LEONARD, PATSEY and ANDERSEN
JOHN A. TOKER
1182 Market Street, Suite 320
San Francisco, California 94102
Tel: (415) 626-3077

Attorney(s) for. Petitioner

Space Below for Use of Court Clerk Only

FILED
San Francisco County Superior Court
JUN - 1 1978
CARL M. OLSEN, Clerk
BY. D. [illegible] Deputy Clerk

SUPERIOR COURT OF CALIFORNIA, COUNTY OF SAN FRANCISCO

In re the marriage of

Petitioner: ARGUSTER FARRIS

and

Respondent: MARSHALL FARRIS

Default entered as requested, on.....
By .....
☒ Default NOT entered as requested (state reason on reverse
[illegible]

CASE NUMBER 733-087

REQUEST AND DECLARATIONS
RE DEFAULT (MARRIAGE)

PART I. REQUEST TO ENTER DEFAULT

TO THE CLERK: Please enter the default of the respondent who has failed to respond to the petition within the time allowed by law. A completed FINANCIAL DECLARATION in the form prescribed by Rule 1285.50 is attached.

Dated May 24, 1978

John A. Toker
Attorney for Petitioner

PART II. DECLARATION OF MAILING

On the date stated below, a copy of this REQUEST AND DECLARATIONS RE DEFAULT, including any attachments, was mailed (by first-class mail or airmail, postage prepaid) to the respondent's attorney of record or, if none, to respondent at his last known address, addressed as follows:

MARSHALL FARRIS
P.O. BOX 893
GEORGETOWN, GUYANA,
SOUTH AMERICA

I declare under penalty of perjury that the foregoing is true and correct and that this declaration was executed on May 24, 1978 at San Francisco, California.

John A. Toker
(Signature of Petitioner or Attorney)

John A. Toker
(Type/print name)

A declaration under penalty of perjury must be executed within California. An affidavit is required if executed outside California

PART III. MEMORANDUM OF COSTS

Clerk's Filing Fees	$	46.50
Process Server's Fees	$	
air Service by registered/mail to Guyana, South America	$	2.54
	$	
	$	
	$	
	$	
	$	
TOTAL	$	49.04

I am the attorney for the party who claims these costs. To the best of my knowledge and belief the foregoing items of cost are correct and have been necessarily incurred in this action.
(attorney for the/etc.)

I declare under penalty of perjury that the foregoing is true and correct and that this declaration was executed on May 24, 1978 at San Francisco, California.

John A. Toker (Signature)

John A. Toker (Type/print name)

PART IV. DECLARATION OF NON-MILITARY STATUS

Respondent is not in the military service or in the military service of the United States as defined in Section 101 of the Soldiers' and Sailors' Relief Act of 1940, as amended, and not entitled to the benefits of such act.

I declare under penalty of perjury that the foregoing is true and correct and that this declaration was executed on May 24, 1978 at San Francisco, California.

John A. Toker (Signature)

John A. Toker (Type/print name)

A declaration under penalty of perjury must be executed within California. An affidavit is required if executed outside California

B4c (35)

P.O. Box 893
Georgetown, Guyana, S.A.
21 February, 1978

Mr. John Toker
1182 Market St, Suite 320
San Francisco, Ca. 94102

Mr. Toker:

Thank you for your letter of 26 January, 1978. I am presently arranging for a San Francisco attorney to represent me in the matter of Farris v. Farris. You should be hearing from whoever is retained shortly. I appreciate your keeping in touch with me regarding the divorce.

Thank you again.

Very truly yours,

Marshall Farris

MARSHALL FARRIS

B4 c (36)

January 26, 1978.

REGISTERED MAIL

Mr. Marshall Farris
P.O. Box 893
Georgetown
Guyana, South America

Re: Farris and Farris

Dear Mr. Farris:

Your wife, Arguster, came to me in December, 1977, concerning the very difficult problems she has had since you left in July for South America.

She explains to me that, even though she is working, she has had a hard time managing without the approximately $200.00 per month that you were contributing to household expenses. Included is the mortgage payment, taxes, insurance and maintenance on the house.

Mrs. Farris feels, and I agree with her, that there should be divorce proceedings and a division of your property if you do not intend to return.

Accordingly, a divorce proceeding has been started in the Superior Court of San Francisco.

I am enclosing the following papers:

1. Summons (Marriage).

2. Petition by which divorce proceedings have been started.

3. Petitioner's Financial Declaration. This has been filled in by your wife to give the Court basic financial information as to her income and expenses.

B 4 c (37)

4. Respondent's Financial Declaration. This is to be filled in by you to show your own income and expenses. It is then to be filed with the Court.

5. Confidential Counseling Statement. This is also to be filled in by you and returned to the Court.

6. Response. This is the response to the Petition and is the primary document to be filed by you in answer to the Petition.

It should be filed within 30 days.

7. Notice and Acknowledgment of Receipt. This should be sent to me within 20 days showing that you have received the Petition, Confidential Counseling Statement, Response and Financial Declaration.

Please note that in her petition, your wife has asked for spousal support and attorney's fees and costs. I would suggest spousal support of $200.00 equal to the amount that you were contributing to the household.

I ask that you discuss this matter with a legal adviser or other adviser where you are living. While you may not agree with our specific proposals, something should be arranged for the welfare of your wife of 37 years. This would include a reasonable figure for spousal support, plus agreement for the division of your property. This would seem to consist mostly of your home.

I would like you, therefore, to send me the acknowledgment of receipt form along with an indication of your intention on support and property settlement. You should include a list of your understanding of what the property consists of, as well as of any common debts. When I receive this information I will draft a property settlement agreement for your inspection and that of your adviser.

B4c(38)

I am enclosing an envelope addressed to this firm for the return of the acknowledgment of receipt.

I suggest that you might want to contact an attorney in the San Francisco Bay Area to handle this matter for you.

Very truly yours,
GLADSTEIN, LEONARD, PATSEY
and ANDERSEN

By

John A. Toker

JAT:ig
Encls.

B 4c (39)

Name, Address and Telephone Number of Attorney(s)

GLADSTEIN, LEONARD, PATSEY and ANDERSEN
JOHN A. TOKER
1182 Market Street, Suite 320
San Francisco, California 94102
Tel: (415) 626-3077

Attorney(s) for Petitioner

Space Below for Use of Court Clerk Only

FILED
JAN 19 1978
CARL M. OLSEN, Clerk
By ..... Deputy Clerk

SUPERIOR COURT OF CALIFORNIA, COUNTY OF SAN FRANCISCO

In re the marriage of

Petitioner: ARGUSTER FARRIS

and

Respondent: MARSHALL FARRIS

CASE NUMBER 83 [illegible]

☒ PETITIONER'S ☐ RESPONDENT'S

FINANCIAL DECLARATION

Dated: December 28, 1977

Husband: MARSHALL FARRIS
Age: 70 Social Security No.: 429-05-3245
Occupation: retired warehouseman

Wife: ARGUSTER FARRIS
Age: 65 Social Security No.: 106-20-6214
Occupation: maid

PART A: INCOME AND EXPENSE STATEMENT	Husband	Wife
(a) Gross monthly income from:		
Salary and wages (including commissions, bonuses and overtime) payable (weekly/monthly/etc.)	$	$ 656.61
Pensions and retirement		
Social security		
Disability and unemployment insurance		
Public assistance (welfare, AFDC payments, etc.)		
Child/spousal support re prior marriage		
Dividends and interest		
Rents		
All other sources: (Specify)		
Total monthly income	$	$ 656.61
(b) Itemize deductions from gross income:		
Income taxes (state and federal)	$	$ 176.37
Social security		76.83
Unemployment insurance		13.13
Medical or other insurance		20.58
Union or other dues		
Retirement or pension fund		
Savings plan		
Other: (Specify)		
Total deductions	$	$ 286.91
(c) Net monthly income	$	$ 369.70

(d) Total monthly expenses: (Specify which party is the custodial parent and list name and relationship of all members of the household whose expenses are included)

	Husband	Wife
Rent or mortgage payments (residence) mortgage	$	$ 111.00
Real property taxes (residence)		40.00
Real property insurance (residence)		15.00
Maintenance (residence)		30.00
Food and household supplies		75.00
Utilities		20.00
Telephone		20.00
Laundry and cleaning		10.00
Clothing		30.00
Medical		10.00
Dental		---
Insurance (life, health, accident, etc.)		---
Child care		---
Payment of child/spousal support re prior marriage		---
School		---
Entertainment		25.00
Incidentals		25.00
Transportation		15.00
Auto expenses (insurance, gas, oil, repair)		---
Auto payments		---
Installment payment(s) (insert total and itemize below)		30.00

Creditor's Name	For	Monthly Payment	Balance
Sears Roebuck	Furniture	$ 30.00	$ 100.00

Other: (Specify)		
Total expenses	$	$ 456.00

(e) Other debts and obligations:

Creditor's Name	For	Date Payable	Balance
			$

(f) All property of the parties known to me includes the following:

Cash on hand	$ ---	Retirement or pension fund	$ Unknown
Money in checking accounts	---	Life insurance cash value	---
Money in savings accounts	677.00	Value of any stocks & bonds	---
Money in credit union accounts	---	Value of real estate	15,000.00
Money in any other accounts or deposits	---	Value of all other property	200.00
		Total property	$15,877.00

B4c(4)

PART B. PROPERTY STATEMENT

☐ There is no property subject to disposition by the court in this proceeding.

☐ All property otherwise subject to disposition by the court in this proceeding has been disposed of by written agreement of the parties or oral stipulation made in open court.

☒ The following described property is subject to disposition by the court in this proceeding:

Asset/Obligation	Value of asset $	Amount of obligation $
Real property, 1271 Egbert Avenue, San Francisco, Ca.	15,000.00	
Husband's pension fund through International Longshoremen's and Warehousemen's Union	Unknown	
Husband's veteran's benefits	Unknown	
Dodge automobile	-0-	
Household furnishings	200.00	300.00
Wife's savings accounts	677.00	
Other property not as yet ascertained		

☐ The following described separate property is subject to confirmation by the court in this proceeding:

Asset/Obligation	Value of asset $	Amount of obligation $

B4c(42)

Name, Address and Telephone Number of Attorney(s)

GLADSTEIN, LEONARD, PATSEY and ANDERSEN
JOHN A. TOKER
1182 Market Street, Suite 320
San Francisco, California 94102
Tel: (415) 626-3077

Attorney(s) for Petitioner

Space Below for Use of Court Clerk Only

FILED
JAN 19 1978
CARL M. OLSEN, Clerk
BY

SUPERIOR COURT OF CALIFORNIA, COUNTY OF SAN FRANCISCO

In re the marriage of

Petitioner: ARGUSTER FARRIS

and

Respondent: MARSHALL FARRIS

CASE NUMBER
733-087

PETITION (MARRIAGE)

INDEXED PLTF	
INDEXED DEFT	
RECIST	
ASSIGNED TO DEPT. No.	
PRESIDING JUDGE	

1. This petition is for:

☐ Legal separation of the parties pursuant to
☐ Civil Code Section 4506(1)
☐ Civil Code Section 4506(2)

☒ Dissolution of the marriage pursuant to:
☒ Civil Code Section 4506(1)
☐ Civil Code Section 4506(2)

Petitioner has been a resident of this state for at least six months and of this county for at least
(Petitioner/Respondent)
three months immediately preceding the filing of this petition.

☐ Nullity of the marriage pursuant to:
☐ Civil Code Section 4400
☐ Civil Code Section 4401
☐ Civil Code Section 4425( )

2. Statistical information:

a. Husband's social security number: 429-05-3245 Wife's social security number: 106-20-6214

b. Date and place of marriage: 5-25-40, Camden, Arkansas.

c. Date of separation: 7-28-77 The number of years from date of marriage to date of separation is: 37 years, 2 months, 3 days.

d. There are No (Number) children of this marriage including the following minor children:

Name	Birthdate	Age	Sex

3. Property statement:

☐ There is no property subject to disposition by the court in this proceeding.

☐ All property otherwise subject to disposition by the court in this proceeding has been disposed of by written agreement of the parties.

☒ The following described property is subject to disposition by the court in this proceeding:

Real property, 1271 Egbert Avenue, San Francisco, California.
Husband's pension fund through International Longshoremen's and Warehousemen's Union
Husband's veteran's benefits.
Dodge automobile
Household furnishings.
Wife's savings accounts
Other property not as yet ascertained.

4. Petitioner requests that the following described property be confirmed as petitioner's separate property:

5. Petitioner requests that:

a. ☐ Custody of children be awarded: ..... (Petitioner/Respondent/Other [Specify])

b. ☐ Support of children be awarded

c. ☒ Spousal support ..... (not) be awarded ... petitioner ... (Petitioner/Respondent)

d. ☒ Property rights be determined as provided by law

e. ☒ Attorney's fees and costs ..... (not) be awarded ... petitioner ... (Petitioner/Respondent)

and that the court inquire into the status of the marriage and render such judgments and make such injunctive or other orders as are appropriate.

Petitioner declares under penalty of perjury that the foregoing, including any attachments, is true and correct and that this declaration was executed on January 6, 1978 at San Francisco, California.

John A. Toker
(Attorney for Petitioner)

ARGUSTER FARRIS
Arguster Farris
(Signature) (Type/print name)

A declaration under penalty of perjury must be executed within California. An affidavit is required if executed outside California.

B4c(44)

Name, Address and Telephone No. of Attorney(s)

GLADSTEIN, LEONARD, PATSEY and ANDERSEN
JOHN A. TOKER
1182 Market Street, Suite 320
San Francisco, California 94102
Tel: (415) 626-3077

ATTORNEY FOR: Petitioner

Space Below for Use of Court Clerk Only

COOPER

FILED
San Francisco County Superior Court
JUN - 1 1978
CARL M. OLSEN, Clerk
BY: Deputy Clerk

SUPERIOR COURT OF CALIFORNIA, COUNTY OF SAN FRANCISCO

(Insert post office and street address of court or branch court)

In re the marriage of

Petitioner: ARGUSTER FARRIS

and

Respondent: MARSHALL FARRIS

CASE NUMBER
783-087

SUMMONS (MARRIAGE)

NOTICE! You have been sued. The court may decide against you without your being heard unless you respond within 30 days. Read the information below.

¡AVISO! Usted ha sido demandado. El tribunal puede decidir contra Ud. sin audiencia a menos que Ud. responda dentro de 30 días. Lea la información que sigue.

1. To the Respondent (See footnote*):

   a. The petitioner has filed a petition concerning your marriage. You may file a written response within 30 days of the date that this summons is served on you.

   b. If you fail to file a written response within such time, your default may be entered and the court may enter a judgment containing injunctive or other orders concerning division of property, spousal support, child custody, child support, attorney's fees, costs, and such other relief as may be granted by the court, which could result in the garnishment of wages, taking of money or property, or other relief.

   c. If you wish to seek the advice of an attorney in this matter, you should do so promptly so that your written response, if any, may be filed on time.

Dated: ~~JAN 16 1978~~ JAN 19 1978

CARL M. OLSEN, Clerk

By: P. W. MURPHY, Deputy

(SEAL)

SUPERIOR COURT CALIFORNIA COUNTY OF SAN FRANCISCO

* The response and other permitted papers must be in writing and in the form prescribed by the California Rules of Court. They must be filed in this court with the proper filing fee and proof of service of a copy of each on petitioner. The time when a summons is deemed served on a party may vary depending on the method of service. For example, see CCP 413.10 through 415.40.

Form Adopted by Rule 1283 of The Judicial Council of California

(See reverse side for Proof of Service)

SUMMONS (MARRIAGE)

1283

384c(45)

PROOF OF SERVICE

(See Instruction Sheet and use separate proof of service for each person served)

I served the summons and ☒ Petition (Marriage) ☒ Blank Confidential Counseling Statement (Marriage), ☐ Order to Show Cause (Marriage), ☐ Blank Responsive Declaration, ☒ Blank Financial Declaration, as follows:

1. Name: Marshall Farris

2. Person served and title: Marshall Farris

3. Person with whom left and title or relationship to person served:

4. Date and time of delivery:

5. Mailing date, type of mail and place of mailing: January 26 1978, registered airmail

6. Address, city and state (when required, indicate whether address is home or business): P.O. Box 893, Georgetown, Guyana, South America

7. Manner of service: (Check proper box):

☐ (Personal service) By personally delivering copies to the person served. (CCP 415.10.)

☐ (Substituted service on corporation, unincorporated association (including partnership), or public entity) By leaving, during usual office hours, copies in the office of the person served with the person who apparently was in charge and thereafter mailing (by first-class mail, postage prepaid) copies to the person served at the place where the copies were left. (CCP 415.20(a).)

☐ (Substituted service on natural person, minor, incompetent, or candidate) By leaving copies at the dwelling house, usual place of abode, or usual place of business of the person served in the presence of a competent member of the household or a person apparently in charge of his office or place of business, at least 18 years of age, who was informed of the general nature of the papers, and thereafter mailing (by first-class mail, postage prepaid) copies to the person served at the place where the copies were left (CCP 415.20(b). Attach separate declaration or affidavit stating acts relied on to establish reasonable diligence in first attempting personal service.)

☐ (Mail and acknowledgment service) By mailing (by first-class mail or airmail) copies to the person served, together with two copies of the form of notice and acknowledgment and a return envelope, postage prepaid, addressed to the sender. (CCP 415 30 Attach written acknowledgment of receipt.)

☒ (Certified or registered mail service) By mailing to address outside California (by registered or certified airmail with return receipt requested) copies to the person served. (CCP 415 40. Attach signed return receipt or other evidence of actual delivery to the person served.)

☐ (Other—CCP 413.10, 413.30, 417.10–417.30—Attach separate page if necessary): ☐ Additional page is attached

8. At the time of service I was at least 18 years of age and not a party to this action.

9. Fee for service $. . . . ., Mileage $. . . . ., Notary $. . . . ., Total $. . . . . .

(To be completed in California by process server, other than a sheriff, marshal or constable*)

☒ Not a registered California process server (CCP 417 40)

☐ Registered . . . . . County, Number . . . . . .

I declare under penalty of perjury that the foregoing is true and correct and that this declaration was executed on (Insert date) . . May 24, 1978 . . . . . at (Insert place). San. Francisco . . California

(Type or print name, address, and telephone no.)

John A. Toker, Esq.,
Gladstein,Leonard,Patsey
and Andersen,
1182 Market Street
San Francisco, Ca. 94102
Tel: (415) 626-3077

Signature J. A. Toker

(To be completed in California by sheriff, marshal or constable*)

I certify that the foregoing is true and correct and that this certificate was executed on (Insert date) . . . . . at (Insert place) . . . . . California

(Type or print name, title, county and, when applicable, Municipal or Justice Court District)

Signature: _____

* This declaration or certificate of service must be executed within California (CCP 2015.5) A proof of service executed outside California must be made by affidavit

To Carolyn Layton

Law Office Report #33 June 9, 1978 from June page 1

1. Vincent Lopez - Garry did not want to get involved in this case, becauuse of the notoriety which follows him into court: he thinks that this is a case which should be played low, and if he took it on, everyone in the courtroom, the newspaper reporters, etc. would be alerted. They follow him into the courtrooms and ask about his cases. He would prefer that his firm not even get into the case, because sooner or later ~~they~~ If Baker et al pick up on this case and get the media onto it, his firms involvement would make it even more notorious. However, I suggested that I didnt think any outside attorney would have the understanding of our situation as do the attorneys in his firm, and he agreed, and said for me to talk to Jim Herndon about it, the attorney who represented Ujara in his bus accident settlement case.

I talked to Herndon, and Herndon's main reaction was also to play it lowkey, and he stressed that it's not the attorney (Chaikin)'s responsibility to file an accounting, it's the guardian. He suggests that we try to backpedal out of the whole thing by asking the court's permission for Chaikin to withdraw as attorney. He asked me to call the Probate Commissioner and explain that Chaikin out of the country indefinitely and that I had noticed the citation in the file for him to appear and explain why an accounting had not been filed. I should explain that the file shows how over the past several months Chaikin made several attempts to withdraw from the case, and even sent the guardian a substitution of attorneys to sign but there was no response. I should suggest having Chaikin submit an affidavit explaining how he tried to withdraw, and that there is no known estate, that Chaikin never had any control of any estate at all of the child and would not be able to account for any. If the court would allow it, ask for a withdrawal just on the basis of the affidavit. If the court requires a formal appearance, Herndon is willing to help prepare the motion to withdraw and supporting declaration; he says that Chaikin would have to sign it in front of a notary public and most likely have it certified also at the American Consulate in Georgetown, to satisfy California Courts.

Herndon looking at the case in longrange suggests you check out over there the possibility of Vincent filing for emancipation in Guyana; he's been away from his guardian and family for 2 years and he's independent, working, etc. Or, consider the possibility of someone there filing for guardianship in the Guyana court for Vincent. (I didnot mention what I was thinking -- that the current pressure in the courts with the Guyana JOS case may cause us to not consider other court cases being pursued by us in Guyana.)

******

I called the Probate Commissioner today (6/9) and spoke to his research assistant, who checked personally with him - decision is: absolutely no continuance, there will be a bench warrant out for Chaikin's arrest if he or someone for him does not appear June 19 and explain why no accounting or present an accounting. I talked with Jim Herndon afterwards; he took the file and will do an appearance for Chaikin June 19. He will call me and have more to say next week.

B4C(47)

2. Barbara Hoyer - Last year it was determined that due to her sizeable income and her dependents overseas that she would open a checking account and make deposits and send support payments over for her dependents, and reflect th is on her tax return at the end of the year. She never got clear directions last year and so nothing was done--same thing is happening thise year. A checking account exists; however, neither she nor James know how to proceed on doing the support part. Please give some specific feedback on how to handle this. She has been working heavey overtime to get more income; however, if she ends up having to pay a greater tax on it because of no itemization of support and no documentation to back up such support when she files her 1978 taxes, why bother to work overtime?

   Also, I sent over her 1977 W-2 twice, the first time it was sent back to me, I do not know why since she is married to Tim Carter and requires a joint return be filed with his signature. We have not received that tax return back from Tish yet and would appreciate your checking into it - Barbara would be a 50% contribution, I'm sure...

3. Marshall Farris divorce - I must have a psychological block against marriage/divorce becasse as Chaikin well knows, I have always managed to ignore needed work on cases involving that kind of legal problem. Marshall's wife sued him for divorce in January, her attorney served him by mail in Guyana, and you sent his reply letter here to be mailed to her attorney with notes from Jan Gurvich directing me to find him an attorney. I mailed his letter to her attorney but then Jan's notes got buried in thetax stuff and I forgot about it. Discovered her directions last week; had someone go down to the courthouse and get copies of the divorce court papers; the wife has now filed request for default, as of June 1 and the attorney for the wife has mailed Marshall a copy. I called Clarence Wilridge who has taken a lot of referrals from chaikin on personal injury suits, and he said bring the papers in, he will call her attorney and request to put aside the default so he can file a proper response for Marshall Farris. He was quite friendly; I was surprised, considering all themedia flak lately. Enclosed for your files (if you have any... that's a joke folks) are copies of all of the divorce papers. The court did not enter the default that was requested; that may be because of the South America address of Marshall Farris - the court may be allowing him tome to respond to the request for default - anyway, usually in divorce cases if something like this happens, the oth er side usually concedes and allows the responding party to respond.

B4c(48)

89 - 4286 - 2018

4. We got another letter from Marietta Davis, see attached.

5. Following are notes from yesterdays meeting with Garry - these are piecemeal and should be combined with Jean's - I'm putting them in this report because I just found out when I came home from work that someone going over tonight...

The main theme with Garry right now is that he is studying differeng angles of the case and has made no final decision - today (6/9) he said he doesnt think he'll be able to persuade the court to grant change of venue out of Mendocino County in the libel suit. This does not mean he will not try. But he's worried about it. He is waiting for the written material from Guyana before he makes any final decisions.

Also the big news today was that he sent a letter to the Press Democrat enclosing our letter of specific contradictions in the press on the Kathy Hunter episode, and demanded as our attorney that they print our letter of contradictions. This was in reaction to the full page article in the Press Democrat yesterday on Kathy Hunter's "trek" into Guyana...

Garry spoke to the attorney for the SF Examiner re our demand for retraction; the attorney agreed with Garry about our objection to the mention of terrorism in the headline, and the Examiner will be printing some kind of retraction...

Garry is worried that they have served the corporation. He says he's got to know how much of the property assets in the name of P.T. exist - that would beproperty (real estate property) recorded inthe name of P.T.

He estimates we are 7 to 10 months away from trial.

He wants to get venue changed and out of Mendocino County. He is aware that Stoen is friends with the court there. At first he wanted to get Stoen out of the case, but the more he thinks about it, he is now considering the possiblity of keeping Stoen in, who is in his eyes emotional and subjective about the case. If Stoen were disbarred or taken off the case, he's liable to get a professional, calculating good attorney who would make it a whole lot more difficult. He says Stoen has not prepared this lawsuit well. He has not asked for punitive damages well, and he has not alleged malice.

Garry does not want to bring up the question of why did he not allege malcie, because he would be "educating" the other side, feeding them info.

He's considering taking Katsaris' deposition, needs to see Maria's letter. Wats detailed background on Katsaris, personal info, immediately.

Re Kathy Hunter - he wants to know if Jim was physically on the project or up river like Prokes said he was when Prokes told Kathy Hunter he was not on the project. He wants to know what really happened.

NOT from 6/8

June 7 1978

The People's Temple
Box 15156
San Francisco
Ca 94115

Dear Sir

I have not received a reply to my letter of April 29 1978 regarding the $432.72 suit I have had to pay with respect to Brian Davis.

Regarding child support I now attach a schedule showing the amount of $8625.00 due me as of June 30 1978. Also enclosed again is a copy of the "Stipulation and Settlement Agreemnet".

I have consulted with the District Attorney and he has told me that this non-payment is a very serious matter and one to be pursued with Mr Davis immediately upon his return to the U.S.

I will look forward to hearing from you with regard to your plans for the payment of this child support, and the $432.72 suit.

Truly

Marietta F Davis
111 Arundel Road
Burlingame Ca 94010

Copy
- Mr Robert Davis, P O Box 893 Georgetown, Guyana, S America
- People's Temple P O Box 214 Ukiah Ca 95470
- District Attorney, Family Support Division, Hall of Justice, Redwood City, Ca Case No D-25698 ONO DP04

B46(50)

Child support payments due Marietta F Davis (petitioner) from Robert E Davis (respondent) as of June 30 1978

Cary Davis		
Jan 1 1972 to March 31 1973		
15 months at $75.00 per month	1125.00 (1)	
Apr 1 1973 to June 30 1978		
63 months at $75.00 per month	4725.00	5850.00
Kevin Davis		
Jan 1 1972 to March 31 1973		
15 months at $75.00 per month	1125.00 (1)	
April 1 1973 to Dec 31 1973		
9 months at $75.00 per month	675.00	
1974 - 1975		
Not living with petitioner	--	
Jan 1 1976 to June 30 1977		
18 months at $75.00 per month	1350.00	3150.00
		9000.00
Less approximately 15 payments of about $25.00 each received from Mr Davis between 1973-1978, last payment received on May 31 1978.		375.00
		8625.00

(1) During this period, petitioner only had full care and custody of these two children - this period was prior to formalising of the $75.00 per month per child agreement, per attached "Stipulation and Settlement Agreement"

Marietta Davis

B4C(51)

(ENDORSED)
FILED
MAR 21 1973
MARVIN CHURCH, County Clerk
By KAZUYO KODAKARI

Marietta P. Davis
111 Arbundel
Burlingame, California 94010
Telephone: 342-5921

In pro per;

IN THE SUPERIOR COURT COUNTY OF SAN MATEO, STATE OF CALIFORNIA

In re the marriage of

Petitioner: MARIETTA P. DAVIS

and

Respondent: ROBERT E. DAVIS

No. 16110

Stipulation and Settlement Agreement

Petitioner and respondent individually state their agreement with this stipulation and

IT IS HEREBY AGREED:

Spousal Support

Petitioner and respondent waive any claim for spousal support with the understanding that this waiver is final and not subject to modification.

Community Property and Debts

1. All items of clothing, furniture and personal effects now in the possession of petitioner or respondent are set aside to the party so possessing the same as his or her sole and separate property. Each party hereby conveys, assigns, transfers, and releases all his or her right, title, and interest in and to any property now in the possession of or standing in the name of the other party to that party.

2. Any and all property, real or personal, which may hereafter be acquired by petitioner or respondent shall be and remains the sole and separate property of the party so acquiring the same.

3. Petitioner and respondent shall assume responsibility for any and all debts incurred in his or her name respectively since the date of their separation. Neither petitioner nor respondent shall, at any time hereafter, contract any indebtedness whatsoever in the name of the other nor cause the same to be charged against the other party.

Custody of Children

Petitioner and respondent agree to joint legal custody of the

B4c(52)

Stipulation and Settlement Agreement
Dissolution of Marriage
Davis and Davis
San Mateo County Superior Court No. 168110

children from this marriage, namely Robert, Brian, and Cary with the physical custody of Robert and Cary remaining with petitioner and Brian remaining with respondent.

Support of Children

Respondent agrees to provide support for the children remaining with the petitioner in the amount of seventy five dollars ($75.00) per month per child, until the age of eighteen.

Respondent has carefully read this agreement, fully understands its terms, and willingly signs it.

The foregoing is agreed to by

Marietta F. Davis
MARIETTA F. DAVIS, Petitioner

Robert E. Davis
ROBERT E. DAVIS, Respondent

Dated: March 12

B-4c(33)

COOPER

Name, Address and Telephone Number of Attorney(s)
GLADSTEIN, LEONARD, PATSEY and ANDERSEN
JOHN A. TOKER
1182 Market Street, Suite 320
San Francisco, California 94102
Tel: (415) 626-3077

Attorney(s) for. Petitioner

Space Below for Use of Court Clerk Only

FILED
San Francisco County Superior Court
JUN - 1 1978
CARL M. OLSEN, Clerk
BY. D. [illegible] Deputy Clerk

SUPERIOR COURT OF CALIFORNIA, COUNTY OF SAN FRANCISCO

In re the marriage of

Petitioner: ARGUSTER FARRIS

and

Respondent: MARSHALL FARRIS

Default entered as requested, on.....
By .....
☒ Default NOT entered as requested (state reason on reverse side)

CASE NUMBER 733-087

REQUEST AND DECLARATIONS
RE DEFAULT (MARRIAGE)

PART I. REQUEST TO ENTER DEFAULT

TO THE CLERK: Please enter the default of the respondent who has failed to respond to the petition within the time allowed by law. A completed FINANCIAL DECLARATION in the form prescribed by Rule 1285.50 is attached.

Dated May 24, 1978

John A. Toker
Attorney for Petitioner

PART II. DECLARATION OF MAILING

On the date stated below, a copy of this REQUEST AND DECLARATIONS RE DEFAULT, including any attachments, was mailed (by first-class mail or airmail, postage prepaid) to the respondent's attorney of record or, if none, to respondent at his last known address, addressed as follows:

MARSHALL FARRIS
P.O. BOX 893
GEORGETOWN, GUYANA,
SOUTH AMERICA

I declare under penalty of perjury that the foregoing is true and correct and that this declaration was executed on May 24, 1978 at San Francisco, California.

John A. Toker
(Signature of Petitioner or Attorney)

John A. Toker
(Type/print name)

A declaration under penalty of perjury must be executed within California. An affidavit is required if executed outside California.

PART III. MEMORANDUM OF COSTS

Clerk's Filing Fees	$ 46.50
Process Server's Fees	$
air Service by registered mail to Guyana, South America	$ 2.54
	$
	$
	$
	$
	$
TOTAL	$ 49.04

I am the attorney for the party who claims these costs. To the best of my knowledge and belief the foregoing items of cost are correct and have been necessarily incurred in this action.

(attorney for the/etc.)

I declare under penalty of perjury that the foregoing is true and correct and that this declaration was executed on May 24, 1978 at San Francisco, California.

John A. Toker (Signature)

John A. Toker (Type/print name)

PART IV. DECLARATION OF NON-MILITARY STATUS

Respondent is not in the military service or in the military service of the United States as defined in Section 101 of the Soldiers' and Sailors' Relief Act of 1940, as amended, and not entitled to the benefits of such act.

I declare under penalty of perjury that the foregoing is true and correct and that this declaration was executed on May 24, 1978 at San Francisco, California.

John A. Toker (Signature)

John A. Toker (Type/print name)

A declaration under penalty of perjury must be executed within California. An affidavit is required if executed outside California.

P.O. Box 893
Georgetown, Guyana, S.A.
21 February, 1978

Mr. John Token
1182 Market St, Suite 320
San Francisco, Ca. 94102

Mr. Token:

Thank you for your letter of 26 January, 1978. I am presently arranging for a San Francisco attorney to represent me in the matter of Farris v. Farris. You should be hearing from whoever is retained shortly. I appreciate your keeping in touch with me regarding the divorce.

Thank you again.

Very truly yours,

Marshall Farris

MARSHALL FARRIS

B4c(56)

January 26, 1978.

REGISTERED MAIL

Mr. Marshall Farris
P.O. Box 893
Georgetown
Guyana, South America

Re: Farris and Farris

Dear Mr. Farris:

Your wife, Arguster, came to me in December, 1977, concerning the very difficult problems she has had since you left in July for South America.

She explains to me that, even though she is working, she has had a hard time managing without the approximately $200.00 per month that you were contributing to household expenses. Included is the mortgage payment, taxes, insurance and maintenance on the house.

Mrs. Farris feels, and I agree with her, that there should be divorce proceedings and a division of your property if you do not intend to return.

Accordingly, a divorce proceeding has been started in the Superior Court of San Francisco.

I am enclosing the following papers:

1. Summons (Marriage).

2. Petition by which divorce proceedings have been started.

3. Petitioner's Financial Declaration. This has been filled in by your wife to give the Court basic financial information as to her income and expenses.

B4c(57)

4. Respondent's Financial Declaration. This is to be filled in by you to show your own income and expenses. It is then to be filed with the Court.

5. Confidential Counseling Statement. This is also to be filled in by you and returned to the Court.

6. Response. This is the response to the Petition and is the primary document to be filed by you in answer to the Petition.

It should be filed within 30 days.

7. Notice and Acknowledgment of Receipt. This should be sent to me within 20 days showing that you have received the Petition, Confidential Counseling Statement, Response and Financial Declaration.

Please note that in her petition, your wife has asked for spousal support and attorney's fees and costs. I would suggest spousal support of $200.00 equal to the amount that you were contributing to the household.

I ask that you discuss this matter with a legal adviser or other adviser where you are living. While you may not agree with our specific proposals, something should be arranged for the welfare of your wife of 37 years. This would include a reasonable figure for spousal support, plus agreement for the division of your property. This would seem to consist mostly of your home.

I would like you, therefore, to send me the acknowledgment of receipt form along with an indication of your intention on support and property settlement. You should include a list of your understanding of what the property consists of, as well as of any common debts. When I receive this information I will draft a property settlement agreement for your inspection and that of your adviser.

B4c(58)

I am enclosing an envelope addressed to this firm for the return of the acknowledgment of receipt.

I suggest that you might want to contact an attorney in the San Francisco Bay Area to handle this matter for you.

Very truly yours,
GLADSTEIN, LEONARD, PATSEY
and ANDERSEN

By

John A. Toker

JAT:ig
Encls.

B4c(59)

Name, Address and Telephone Number of Attorney(s)

GLADSTEIN, LEONARD, PATSEY and ANDERSEN
JOHN A. TOKER
1182 Market Street, Suite 320
San Francisco, California 94102
Tel: (415) 626-3077

Attorney(s) for Petitioner

Space Below for Use of County Clerk Only

FILED
JAN 19 1978
CARL M. OLSEN, Clerk
BY ..... Deputy Clerk

SUPERIOR COURT OF CALIFORNIA, COUNTY OF SAN FRANCISCO

In re the marriage of

Petitioner: ARGUSTER FARRIS

and

Respondent: MARSHALL FARRIS

CASE NUMBER [illegible]

☒ PETITIONER'S ☐ RESPONDENT'S

FINANCIAL DECLARATION

Dated: December 28, 1977

Husband: MARSHALL FARRIS
Age: 70 Social Security No.: 429-05-3245
Occupation: retired warehouseman

Wife: ARGUSTER FARRIS
Age: 65 Social Security No.: 106-20-6214
Occupation: maid

PART A: INCOME AND EXPENSE STATEMENT	Husband	Wife
(a) Gross monthly income from:		
Salary and wages (including commissions, bonuses and overtime) payable (weekly/monthly/etc.)	$	$ 656.61
Pensions and retirement		
Social security		
Disability and unemployment insurance		
Public assistance (welfare, AFDC payments, etc.)		
Child/spousal support re prior marriage		
Dividends and interest		
Rents		
All other sources: (Specify)		
Total monthly income	$	$ 656.61
(b) Itemize deductions from gross income:		
Income taxes (state and federal)	$	$ 176.37
Social security		76.83
Unemployment insurance		13.13
Medical or other insurance		20.58
Union or other dues		
Retirement or pension fund		
Savings plan		
Other: (Specify)		
Total deductions	$	$ 286.91
(c) Net monthly income	$	$ 369.70

Form Adopted by Rule 1285.50 of Judicial Council of California
Effective January 1, 1972

FINANCIAL DECLARATION

84C(60)

(d) Total monthly expenses: (Specify which party is the custodial parent and list name and relationship of all members of the household whose expenses are included)

	Husband	Wife
Rent or mortgage payments (residence) mortgage	$	$ 111.00
Real property taxes (residence)		40.00
Real property insurance (residence)		15.00
Maintenance (residence)		30.00
Food and household supplies		75.00
Utilities		20.00
Telephone		20.00
Laundry and cleaning		10.00
Clothing		30.00
Medical		10.00
Dental		---
Insurance (life, health, accident, etc.)		---
Child care		---
Payment of child/spousal support re prior marriage		---
School		---
Entertainment		25.00
Incidentals		25.00
Transportation		15.00
Auto expenses (insurance, gas, oil, repair)		---
Auto payments		---
Installment payment(s) (Insert total and itemize below)		30.00

Creditor's Name	For	Monthly Payment	Balance
Sears Roebuck	Furniture	$ 30.00	$ 100.00

Other: (Specify)		
Total expenses	$	$ 456.00

(e) Other debts and obligations:

Creditor's Name	For	Date Payable	Balance
			$

(f) All property of the parties known to me includes the following:

Cash on hand	$ ---	Retirement or pension fund	$ Unknown
Money in checking accounts	---	Life insurance cash value	---
Money in savings accounts	677.00	Value of any stocks & bonds	---
Money in credit union accounts	---	Value of real estate	15,000.00
Money in any other accounts or deposits	---	Value of all other property	200.00
		Total property	$15,877.00

B4c (61)

PART B. PROPERTY STATEMENT

☐ There is no property subject to disposition by the court in this proceeding.

☐ All property otherwise subject to disposition by the court in this proceeding has been disposed of by written agreement of the parties or oral stipulation made in open court.

☒ The following described property is subject to disposition by the court in this proceeding:

Asset/Obligation	Value of asset $	Amount of obligation $
Real property, 1271 Egbert Avenue, San Francisco, Ca.	15,000.00	
Husband's pension fund through International Longshoremen's and Warehousemen's Union	Unknown	
Husband's veteran's benefits	Unknown	
Dodge automobile	-0-	
Household furnishings	200.00	300.00
Wife's savings accounts	677.00	
Other property not as yet ascertained		

☐ The following described separate property is subject to confirmation by the court in this proceeding:

Asset/Obligation	Value of asset $	Amount of obligation $

134c (62)

Name, Address and Telephone Number of Attorney(s)

GLADSTEIN, LEONARD, PATSEY and ANDERSEN
JOHN A. TOKER
1182 Market Street, Suite 320
San Francisco, California 94102
Tel: (415) 626-3077

Attorney(s) for Petitioner

Space Below for Use of Court Clerk Only

FILED
JAN 19 1978
CARL M. OLSEN, Clerk
BY

SUPERIOR COURT OF CALIFORNIA, COUNTY OF SAN FRANCISCO

In re the marriage of

Petitioner: ARGUSTER FARRIS

and

Respondent: MARSHALL FARRIS

CASE NUMBER 733-087

PETITION (MARRIAGE)

INDEXED PLFF
INDEXED DEFT
REGIST
ASSIGNED TO DEPT. No.
PRESIDING JUDGE

1. This petition is for:

☐ Legal separation of the parties pursuant to
☐ Civil Code Section 4506(1)
☐ Civil Code Section 4506(2)

☒ Dissolution of the marriage pursuant to:
☒ Civil Code Section 4506(1)
☐ Civil Code Section 4506(2)

Petitioner (Petitioner/Respondent) has been a resident of this state for at least six months and of this county for at least three months immediately preceding the filing of this petition.

☐ Nullity of the marriage pursuant to:
☐ Civil Code Section 4400
☐ Civil Code Section 4401
☐ Civil Code Section 4425( )

2. Statistical information:

a. Husband's social security number: 429-05-3245 Wife's social security number: 106-20-6214

b. Date and place of marriage: 5-25-40, Camden, Arkansas.

c. Date of separation: 7-28-77 The number of years from date of marriage to date of separation is: 37 years, 2 months, 3 days.

d. There are No (Number) children of this marriage including the following minor children:

Name	Birthdate	Age	Sex

3. Property statement:

☐ There is no property subject to disposition by the court in this proceeding.

☐ All property otherwise subject to disposition by the court in this proceeding has been disposed of by written agreement of the parties.

☒ The following described property is subject to disposition by the court in this proceeding:

Real property, 1271 Egbert Avenue, San Francisco, California.
Husband's pension fund through International Longshoremen's and Warehousemen's Union
Husband's veteran's benefits.
Dodge automobile
Household furnishings.
Wife's savings accounts
Other property not as yet ascertained.

4. Petitioner requests that the following described property be confirmed as petitioner's separate property:

5. Petitioner requests that:

a. ☐ Custody of children be awarded: ..... (Petitioner/Respondent/Other [Specify])

b. ☐ Support of children be awarded

c. ☒ Spousal support.....(not)be awarded...petitioner.....(Petitioner/Respondent)

d. ☒ Property rights be determined as provided by law

e. ☒ Attorney's fees and costs.....(not)be awarded.....petitioner.....(Petitioner/Respondent)

and that the court inquire into the status of the marriage and render such judgments and make such injunctive or other orders as are appropriate.

Petitioner declares under penalty of perjury that the foregoing, including any attachments, is true and correct and that this declaration was executed on January 6, 1978 at San Francisco, California.

John L. Toker
(Attorney for Petitioner)
John A. Toker

ARGUSTER FARRIS
(Signature)
Arguster Farris
(Type/print name)

A declaration under penalty of perjury must be executed within California. An affidavit is required if executed outside California.

( ) B4C(64) ( )

Name, Address and Telephone No. of Attorney(s)

GLADSTEIN,LEONARD,PATSEY and ANDERSEN
JOHN A. TOKER
1182 Market Street, Suite 320
San Francisco, California 94102
Tel: (415) 626-3077

ATTORNEY FOR: Petitioner

Space Below for Use of Court Clerk Only

COOPER

FILED
San Francisco County Superior Court
JUN - 1 1978
CARL M. OLSEN, Clerk
BY: Deputy Clerk

SUPERIOR COURT OF CALIFORNIA, COUNTY OF SAN FRANCISCO

(Insert post office and street address of court or branch court)

In re the marriage of

Petitioner: ARGUSTER FARRIS

and

Respondent: MARSHALL FARRIS

CASE NUMBER
783-087

SUMMONS (MARRIAGE)

NOTICE! You have been sued. The court may decide against you without your being heard unless you respond within 30 days. Read the information below.

¡AVISO! Usted ha sido demandado. El tribunal puede decidir contra Ud. sin audiencia a menos que Ud. responda dentro de 30 días. Lea la información que sigue.

1. To the Respondent (See footnote*):

   a. The petitioner has filed a petition concerning your marriage. You may file a written response within 30 days of the date that this summons is served on you.

   b. If you fail to file a written response within such time, your default may be entered and the court may enter a judgment containing injunctive or other orders concerning division of property, spousal support, child custody, child support, attorney's fees, costs, and such other relief as may be granted by the court, which could result in the garnishment of wages, taking of money or property, or other relief.

   c. If you wish to seek the advice of an attorney in this matter, you should do so promptly so that your written response, if any, may be filed on time.

Dated ~~JAN 18 1978~~ JAN 19 1978

CARL M. OLSEN, Clerk

By P. W. MURPHY, Deputy

(SEAL)

SUPERIOR COURT
CITY AND COUNTY OF SAN FRANCISCO CAL.

* The response and other permitted papers must be in writing and in the form prescribed by the California Rules of Court. They must be filed in this court with the proper filing fee and proof of service of a copy of each on petitioner. The time when a summons is deemed served on a party may vary depending on the method of service. For example, see CCP 413.10 through 415.40.

Form Adopted by Rule 1283 of
The Judicial Council of California

(See reverse side for Proof of Service)

B4c (65)

SUMMONS (MARRIAGE)

1283

PROOF OF SERVICE

(See Instruction Sheet and use separate proof of service for each person served)

I served the summons and ☒ Petition (Marriage) ☒ Blank Confidential Counseling Statement (Marriage), ☐ Order to Show Cause (Marriage), ☐ Blank Responsive Declaration, ☒ Blank Financial Declaration, as follows:

1. Name: Marshall Farris
2. Person served and title: Marshall Farris
3. Person with whom left and title or relationship to person served:
4. Date and time of delivery:
5. Mailing date, type of mail and place of mailing: January 26 1978, registered airmail
6. Address, city and state (when required, indicate whether address is home or business): P.O. Box 893, Georgetown, Guyana, South America

7. Manner of service: (Check proper box):

☐ (Personal service) By personally delivering copies to the person served. (CCP 415.10.)

☐ (Substituted service on corporation, unincorporated association (including partnership), or public entity) By leaving, during usual office hours, copies in the office of the person served with the person who apparently was in charge and thereafter mailing (by first-class mail, postage prepaid) copies to the person served at the place where the copies were left. (CCP 415.20(a).)

☐ (Substituted service on natural person, minor, incompetent, or candidate) By leaving copies at the dwelling house, usual place of abode, or usual place of business of the person served in the presence of a competent member of the household or a person apparently in charge of his office or place of business, at least 18 years of age, who was informed of the general nature of the papers, and thereafter mailing (by first-class mail, postage prepaid) copies to the person served at the place where the copies were left. (CCP 415.20(b). Attach separate declaration or affidavit stating acts relied on to establish reasonable diligence in first attempting personal service.)

☐ (Mail and acknowledgment service) By mailing (by first-class mail or airmail) copies to the person served, together with two copies of the form of notice and acknowledgment and a return envelope, postage prepaid, addressed to the sender. (CCP 415.30. Attach written acknowledgment of receipt.)

☒ (Certified or registered mail service) By mailing to address outside California (by registered or certified airmail with return receipt requested) copies to the person served. (CCP 415 40. Attach signed return receipt or other evidence of actual delivery to the person served.)

☐ (Other—CCP 413.10, 413.30, 417.10–417.30—Attach separate page if necessary): ☐ Additional page is attached.

8. At the time of service I was at least 18 years of age and not a party to this action.

9. Fee for service $. . . . ., Mileage $. . . . ., Notary $. . . . ., Total $. . . . . .

(To be completed in California by process server, other than a sheriff, marshal or constable*)

☒ Not a registered California process server (CCP 417.40).

☐ Registered: . . . . . County. Number. . . . . .

I declare under penalty of perjury that the foregoing is true and correct and that this declaration was executed on (Insert date) . . May. 24., 1978. . . . . at (Insert place). San. Francisco. . . California.

(Type or print name, address, and telephone no.)

John A. Toker, Esq.,
Gladstein,Leonard,Patsey
and Andersen,
1182 Market Street
San Francisco, Ca. 94102
Tel: (415) 626-3077

Signature: J. A. Toker

(To be completed in California by sheriff, marshal or constable*)

I certify that the foregoing is true and correct and that this certificate was executed on (Insert date) . . . . . at (Insert place) . . . . . California (Type or print name, title, county and, when applicable, Municipal or Justice Court District)

Signature: _____

* This declaration or certificate of service must be executed within California (CCP 2015.5) A proof of service executed outside California must be made by affidavit

To Carolyn Layton 2nd copy

LAW OFFICE REPORT #34 from June page 1 June 21, 1978

1. Papers on the Marcelline - attached in the manila envelope are the original bill of sale and other papers on the Cudjoe-Marcelline, which I was asked to send over with the next people out: These turned up from 3 sources: the law office Guyana file, Tish's papers in the 8 file cabinets spread out all over, and Harold's papers he left behind. ~~If~~ Hope they are complete.

2. Marshall Farris divorce - Clarence Wilridge, SF attorney, called Mrs. Farris's attorney and arranged for her default judgment to be set aside so that Marshall could filehis response. (THIS IS FOR CHAIKIN/HARRIET or WHOEVER IS WORKING ON THIS CASE - MAYBE JAN G). The wife's attorney realizes the slowness of the mails and that it will be several weeks before a response is received back signed from Marshall. Attached to this report are forms for Marshall to file out. Please have him fill out one set in pencil, being as specific as possible, and have him sign a blank set in ink. His answers on the pencilled sheets will be typed onto the blank set after we receive it here, then forwarded onto attorney Wilridge.

   Wilridge notes it was a 37 year marriage and anticipates the Court will likely award Mrs. Farris some support to be paid by Farris. As he understands it, there is just the home and Marshall's pension. He figured the preferable route would be to sell the home and split the proceeds. However, of cour se he wants to know exactly how Marshall feels about the situation and what he wants to demand on the response. IT IS IMPORTANT THAT YOU HAVE THESE PAPERS FILLED OUT AS SOON AS POSSIBLE AND ROUTED BACK TO GEORGETOWN FOR MAILING. I would attache a separate note explaining that there is no notary within 300 miles, have him sign it, and have 2 witnesses sign the note also, so that Mr. Wilridge can produce this to the Court should Farris's signature not be acceptable,being out ofthe State of California.

3. Cynthia Pursley - there's been some question about covering Cynthia legally when she goes over and her mom returns after a visit. I asked JimHerndon at Garry's office about it because he does a lot of custody stuff; the parents are divorced and there's a question of consent for a mentally incompetent adult. Herndon recommends doing a conservatorship because of the possibility of parents changing their minds once Mrs. Pursley returns, and the father not having been friendly to us at all. But first he suggests we examine the divorce papers to see what are the rights of the father as to Cynthia. Conservatorship would require notice to California relatives up tothe third degree. We might be stirring up more waves than necessary. If the divorce pap[illegible], I should think having 2 adult sisters there would be enough. JL

4. Vincent Lopez case; Jim Herndon went into court today (June 19) and got the hearing continued until September 2[illegible]. He will need an affidavit from Chaikin re what he has done to try to withdraw himself fromthe case, how long he has been out of the country, that there were no assets of the minor that came into his hands and insofar as he knows the minor has no assets, that he lost contact with the guardian on (date) and that he did make an effort to withdraw as counsel. Herndon will write a letter requesting this formally from Chaikin and he will give it time to be hand delivered on the next shipment out. The good part about this is that the thing has been delayed; the bad part is that [illegible] will receive a bill for Herndon's court appearance, but I dont see [illegible] we had any choice under the circumstances. HERNDON'S LETTER MAY BE [illegible] TO THIS REPORT-DEPENDS [illegible] IT IN TIME.

84 Cl(7)

5. Air Compressor at the Office Complex: See law office report #29, item 7 for background. I think everyone over there is pretty well acquainted with this problem by now; well this weekend was the time when our monthly lease of the garage ran out, on the 19th and we would remove the balance of our materials left in the garage and be done with it. The balance included the air compressor; we had cleared it overseas and both Charles Garry and Marshall Bentzman agreed, upon examining the inventory and the lease, that we were in our rights to keep the air compressor. ~~Sunday~~ Saturday Irvin and James removed the air compressor and put it back on the church parsonage lot on East Rd. Sunday when ~~xx~~ they went to get the rest of the stuff out of the garage, they found that the owner, Snyder, had locked the gate to the driveway and had filed a criminal complaint witht he Sheriff's Office against us, saying we had stolen his air compressor.
Bonnie called here; we (Jean B and I) called Charles Garry, telling Bonnie to hold on til we could get back to her; Garry advised we break the lock and go in and get what was ours to take and not turn over the air compressor. The ~~Sheriff~~ Deputy Sheriff told them he would have to take the air compressor and holditin neutral territory, though he said ~~he~~ it sounded like we had a good case of ownership. By the time we got back on the phone to Bonnie, which was about 10 minutes, she told us that the air compressor had already been turned over to the Deputy Sheriff and taken to the County Garage. Later it turned out that they ran a make on Irvin and found he had outstanding traffic warrant on his record (this was an error as he had receipt of fine paid and traffic school attended) and told him they could have taken him in. So he played it low key and turned over the air compressor to them.
Doxie told me that the day they removed the air compressor, Snyder was there and watched themdo it. But he told the Deputy Sheriff that we had snuck in at night and removed the compressor without his knowledge.

6/20/78: Today Tim C, Jean and I went to see Bentzman and hadhim call Ukiah Sheriff's ofice to track down present status of compressor. The trail led to the D.A.'s office and Bentzman ended up talking with one of the assistant D.A.'s, a close friend of TOS and a rightwinger. The guy said he had not made a determination yet whether they were going to file a criminal complaint, none had been filed as yet, but that he figured if it wasnt he would return the compressor to Snyder Bentzman pointd out that he was making an arbitrary decision when he had no authority, and if anything, the compressor should be returned to the person to whom the Deputy Sheriff had given a receipt when he had confiscated it, which was Irvin. The D.A. said he didnt want to do that, that when it came down to it, it looked like Peoples Temple was leaving and going to Guyana and he'd rather give the compressor to Snyder. Bentzman laid a heavy on him and said he'd keep in touch; tomorow we will meet with Charles and Bentzman together to see what further can be done.
In the Ukiah Daily Journal today there was an item about Snyder's air compressor having been stolen, no mention by whom or any of the extenuating circumstances.
6/21/78: We will be meeting today with Charles & Bentzman about this, but will not get back in time to add to this report so this is all I can write about this case right now.

B 4 c (68)

Law Office Report #35 . ~~July~~ JUNE 30 , 1978 . . page 1 from June

1. Roosevelt Turner - escrow instructions on sale of his property. Attached to this report are original escrow instructions which are to be read and explained to Roosevelt Turner concerning the sale of his property. Also attached is Individual Grant Deed which grants title of the property to the new owners. PLEASE NOTE: The Grant Deed MUST be notarized. I realize this is difficult; but it is required for the sale. The last batch of mail I received contained some documents which had been notarized in Georgetown; it would be very helpful if you could somehow manage the same with this one. PLEASE RETURN TO ME IN THE MAIL AS SOON AS POSSIBLE the signed escrow instructions and the signed and notarized Grant Deed. The sale cannot be closed until we received these papers back completed.

2. Vincent Lopez - see report #34. Attached is letter from Jim Herndon specifying what he wants in Chet's affidavit. He wants this back from Chet as soon as possible.

3. Cynthia Pursley - we have talked to her mom, who tells us that her divorce order includes the stipulation that the minor is not to be taken out of the state of California without the husband's permission. The order was obtained when Cynthia was still a child; there is the fact now that Cynthia is no longer a child but is regarded as mentally incompetent. We have yet to obtain a copy of the divorce order as Marilyn became quite upset and threw a tantrum when Jenny told her she could not go over for at least 3 weeks more. Before the tantrum happened, Marilyn was in the process of getting a signed consent from the husband. I talked with her on the phone before she was told by Jenny about not going, and she said that the husband had never actually enforced those terms of the order; in the beginning when she used to go on trips to Mexico she would tell him ahead of time but after awhile he told her not to bother, just go ahead. She seemed to feel that the same would apply here, that he would agree and not worry about Cynthia going over. The case is different obviously since Cynthia would remain and she would not. This case will require some more work: I want to get a copy of the divorce order and show it to Jim Herndon and find out if there is any problem with the sisters over there taking over for Marily in re custody of Cynthia, and if it can be done without court process here, and if there is anything in the divorce order which because of the question of mental incompetence extends the interest of the natural dad past the age of 21 of Cynthia.

4. Serena Hunt - see law office report #20, dated 2/28/78, item 1. Attached is a copy of that report in case you dont have it. The current status is that the convalescent hospital in which she was placed no longer will accept Medi-Cal papients. That issue is being fought in the courts in a class action by Public Advocates, and we have received the attached letter re the case from PA. We have this week received the attached letter from Serena's worker at Social Services. The problem with this case is that Serena's property is now in Tony's name. All of it. Jack Beam is the attorney in fact. The deeds are recorded. This could be a very touchy siguation and should probably be a property to get rid of soon. A long time ago when Baker was still with us he did a title check in Mendocino County on all properties in Tony's name and he knows how to do that again. If he is gathering together his facts in the miniscule meticulous way he used to, being obsess d with details as he always was, he's likely to bring this one to light. This property still being in Tony's name worries me. We can always tell the worker Rheavina is no longer around, or just mail the

B4c (69)

11. Childrens Concession Stand bank account - Harold discovered before he went over there had been no activity in this Ukiah account since 1972, but that there was a balance in it of $354.41; no one here knows the signators on this account. We ~~dnx~~ cant withdraw til we know who signs the checks. We have the checkbook; ~~nexhavexkhe~~ the bank wont tell us who is the signatorx ...any suggestions?

12. Eugenia Gernandt - letter received re her car accident - should we go ahead with this?

13. Medlock suit - copy of complaint. Jean may have already sent you this.

14. Corporate Bylaws - for several weeks we called and talked with Dr. South, who asked for copies of our articles & bylaws - that was when we were worried about Dr. Hargrave being honorary chairman, and attachment of assets, and extent of powers of voting members, etc. Dr. South and assistants examined our papers and produced the attached opinion - giving suggestions to put the bylaws in order, etc. This letter should be read by Cheryl and Chet to see if they think we should authorize Dr. South to go ahead with what he wants to do. He supplied the opinion at our request; the natural order of things would be that he would wait for our request or direction before going into changing the bylaws, etc. I expect we will get another bill now that the work has been put into a final product. NOTE: have found original typed minutes, with handwritten notes added by Dr. Hargrave, which describe how he prepared the original bylaws. We did not know on this end for sure if he had; now we do. Copies go to Pete tomorrow.

15. Attached is copy of letter from our attorney directed to the FCC in re the problems ~~&~~ 8R3 had with net coordinator, which is self explanatory. Also see attached article Tom found re amatuer radio licens

16. Please have Gloria Walker write a letter to her bank requesting closing of her account. See attached bank statement. She is being billed for service charges; balance now is $3.50...

17. We have received attached letter from a Dr. Bonham regarding dental work performed for Selika B. Attached letters to it explain the whole situation in detail. Dr. Bonham appears to be sympathetic to Selika's problem. The awkward part for us is that of course we do not want to pay.

18. Carolyn Thomas left 2 student loan bills: both with Bank of America; one for $834.59; the other $1,141.74. We are not paying. Is this OK?

19. Reta Thomas - See law office report #23, item 11. When I last asked about this one, Mildred told me to get more info re the terms of her probation. She is on probation til May 1979; charge is grand theft, as an accomplice, was reduced to misdemeanor. She mails in monthly info slip to probation officer, has to tell him of address changes, any current arrests, and employment standing. Says she has a good probation record; has no arrest since probation started, worked 3

B 4c (70)

weeks in Dec 77 at Macys; attended Bay City College for 3 months studying to be medical lab assistant; did not complete yet because government grant has not come through yet. Also taking typeing and business machine class. One of the terms of herprobation is that if she is picked up and charged with anything, she will get automatic 6 months to oneyear in County jail. She still does not come too regularly; does not work in church projects; has a fairly friendly attitude when you talk to her but doesnt volunteer for anything. Perhaps someone there might talk to Carolyn and find out how she feels about her sister. Whether it's worth the pressure and trouble on the processing over there to try to get her probation assigned to G. Frankly, right now, our p.r. is so lousy, I am hesitatnt to do that for anyone.

20. Attached is letter from Geraldine Bailey's attorney to her - this should be given to her - and followed through.

B4c(71)

duplicate copy

Law Office Report #36 June 27, 1978 page 1 from June

TAXES - These are a series of problems and work for Tish and Harold, itemized as follows.

1. See law office report #26, April 20, 1978, item 8 (copy attached). I still have not received an answer on this regarding people who were doing attendant care and filing income tax. Any ideas?

2. James Simpson - have received attached notices from Franchise Tax Board re his operating business as Basic Vegetable Products Inc., filing personal income tax for XXXX.- amount due $54.95 for 1974.

3. Please have Don Fitch complete the attached form - attached is copy also of his income tax return which you filled out and which was mailed in.

4. Received several requets for verification of social security #, or spouse's social security #, see attached. These should be completed and mailed back.
Claudia Bouquet; Shanda & Bruce Oliver; Don & Shirley Fields; Joe and Leslie Wilson., Luna Murral.

5. Notice of overpayment on Elihue Dennis's tax return; refund due of $695.29. Attached is copy of his tax return. They deducted 1974 return which he had not paid. (I am sending you copies of the tax returns in cases like this just in case you may have difficulty finding the copies I already sent you when the tax returns were originally mailed off to IRS & FTB.

6. Would you please have each of the people for whom I did requests for extension do the attached powers of attorney, and send back to me to keep to hold, in case IRS requests them - MUST BE NOTARIZED.
Nathaniel Swaney (attorney in fact is Laurie B. Efrein); Burger Lee Dean (attorney in fact is Christine Kice); Esther Dillard (attorney in fact is Timothy Clancy); Velma Najawandriene Darnes (attorney in fact is Kathryn R. Tropp); Carolyn Prokes (attorney in fact is Jean F. Brown); Willie Reed (attorney in fact is Bette McCann); Alvaray Satterwhite (attorney in fact is me); Oliver Morgan Jr. (attorney in fact is me); Ben and Cathy Barrett (attorney in fact is me).

7. Barbara Hoyer/Tim Carter taxes - I asked about this one before; Mildred said this week she would check and get back. Attached is a copy of an old memo about the original idea on the situation - since there was no apos. corp. follow through, this is out of date but I am including it because it may remind someone there about the original intent of the situation - she wants to know now if she should be sending over periodic deposits for the support of her "family" - she was working over time to make more money for this purpose, bu but why should she if the decision is no on the support payments and tax deductions - she'll just end up in a higher tax bracket and have to pay more taxes. Some clarification on this would be appreciated; the year is half over and still no answer - this same thing happened last year.

Burger Lee Dean - notice from IRS re 1975 tax return, $299.69 due.

B4c(72)

8. Another tax problem: For the past 2 years or more, certain people were on attendant care for disabled seniors, including Tenna Turner, Juanita Bogue, Judy Merriam, Andy Silver. Tish and Ed conferred onthe problem of quarterly tax returns for these people, which is required by the State tax; however, no one ever reached a final decision other than not to do anything. Kris K. wrote it up several times, sent it over, never got an answer. Now I have Judy Merriam's records given to me by her; Andy was running around trying to find out from Kris and Jinny Cheek how to file his taxes as attendant care til I stopped him and said wait. Kris has said that it is a loophole situation, where if you dont report, they dont know about you. However, looking at Judy's papers, I wonder. See attached copies. One of the rationales for stalling was that gradually all of the attendants left. But we do have Andy, and we do have Judy, who still takes care of Jewel and Viola. How do we resolve this problem?

B4c(73)

FRANCHISE TAX BOARD

SACRAMENTO, CALIFORNIA 95867

TELEPHONE (916) (800) 852-7050

Notice of Employee's Personal Income Tax Du

GIVE THIS NOTICE TO EMPLOYEE

FOR OFFICIAL USE ONLY

BASIC VEGETABLE PRODUCTS INC
BX 140
VACAVILLE CA 95688

1-5106370-00 Date 05-05-78

FTB Br. 824 N

Taxpayer: JAMES SIMPSON

Account No.: 564-28-2431SIMP SSA: 564-28-2431 Your employee int. Yr. 1977 Qtr. 3 6

Tax years: 1974 7403957190 00-00-00

AMOUNT DUE $54.95

This notice is being sent to you because prior billings to the employee's last known address have either been returned to us or have not resolved the mattter. This is your employee's last chance to voluntarily pay the full amount due or provide us with evidence that the amount has been paid or is not owing. This will avoid the necessity of issuing an order to withhold the amount due from the employee's earnings.

If currently employed please give this notice to your employee. Your employee must send the full amount due immediately or contact our office. This notice must be returned with the payment. Part payment will not stop collection action.

If the taxpayer is not currently employed, please give us the information requested below and return this notice in the enclosed envelope.

Layoff

FULL NAME OF TAXPAYER	PHONE NO.	DATE
James Simpson		10/29/77
LATEST RESIDENCE ADDRESS	DO YOU PLAN TO REHIRE	IF SO, WHEN?
1859 Geary Street	Yes	June or July '78
CITY, TOWN OR POST OFFICE. STATE AND ZIP CODE	UNION AFFILIATION - OCCUPATION	
San Francisco, Ca. 94109		

OTHER INFORMATION (E.G. REASON FOR TERMINATION, NEXT OF KIN OR OTHER CONTACT, ETC.)
James Simpson is presently on a seasonal lay-off.

If you have no record of the above named employee, please show the full name of the employee using the above listed social security number for correction of our files.

EMPLOYEE NAME AND ADDRESS IF DIFFERENT THAN ABOVE

TB 4760-M-OCR (11-77)

B4c(74)

FRESNO, CA 93888

43249 32

DATE OF THIS NOTICE
JUNE 19, 1978

ZO 551606251 30 7712 7823 261.10

SOCIAL SECURITY NUMBER:
551-60-6251 ZO

DONALD K FITCH
% E B CHAIKIN
ESQ PO BOX 15156
SAN FRANCISCO CA 94115

DOCUMENT LOCATOR NUMBER:
94209-133-05957-8

FORM NUMBER: 1040A
YEAR ENDED: DEC. 31, 1977

4

EARNED INCOME CREDIT

Your tax return indicates you may be eligible for an Earned Income Credit (up to $400), although you did not claim it. If you have already determined that you are not eligible for the credit, or have filed an amended return to claim it, please disregard this notice. If you did not consider the credit, please answer the questions below.

1. Did you pay more than half the cost of keeping up a home (owned or rented) in the U.S. (50 States and the District of Columbia) for the entire year for both yourself and your child who was under 19 or a full-time student? (This child does not have to qualify as your dependent.)

   Yes ☐ No ☐

2. Did you pay more than half the cost of keeping up a home (owned or rented) in the U.S. (50 States and the District of Columbia) for the entire year for both yourself and your child who is 19 or over and is mentally or physically disabled? (This individual must qualify as your dependent.)

   Yes ☐ No ☐

On the back of this form there is a list of the kinds of costs that may be included in the cost of keeping up a home. There is also a definition of child, for Earned Income Credit purposes.

If you answered yes to either of the above questions, please print or type, in the space below, the name and relationship of the child who qualifies you for the credit. Then sign and return this notice promptly in the envelope enclosed for your convenience.

Child's name_____ Relationship _____

Under penalties of perjury, I declare that the above answers are true and correct to the best of my knowledge.

I.E.22-1832268

Your Signature _____ Spouse's Signature (if a joint return was filed) _____ Date _____

B4 c (75)

FORM 5740 (REV. 11-77)

Wage and Tax Statement

Miller Equipment Co
1609 S State
Ukiah, Ca. 95482

Copy B To be filed with employee's FEDERAL tax return

← Type or print EMPLOYER'S name, address, ZIP code and identifying number

94-1567584 219-6613-0

Form W-2 Department of the Treasury - Internal Revenue Service

Employee's social security number	1 Federal income tax withheld	2 Wages, tips, and other compensation	3 FICA employee tax withheld	4 Total FICA wages
551-60-6251	$411.00	$2611.25	$152.74	$2611.25
		5 Was employee covered by a qualified pension plan, etc.?	6	7
		8 State or local tax withheld	9 State or local wages	10 State or locality
		$73.30	$2611.25	Ca.
		11 State or local tax withheld SDI $26.14	12 State or local wages	13

Donald K Fitch
PO Box 37
Redwood Valley, Ca. 95470

B 4 c (76)

Form **1040A** Department of the Treasury—Internal Revenue Service **U.S. Individual Income Tax Return** **1977**

Use IRS label. Otherwise, print or type.

First name and initial (If joint return, give first names and initials of both)	Last name	Your social security number
DONALD K.	FITCH	551 60 6251
Present home address (Number and street, including apartment number, or rural route)	For Privacy Act Notice, see page 9 of Instructions.	Spouse's social security no.
P.O. Box 15156		
City, town or post office, State and ZIP code	Occupations: Yours ▶	MECHANIC
SAN FRANCISCO CA. 94115	Spouse's ▶	

Presidential Election Campaign Fund

Do you want $1 to go to this fund? Yes ☐ No ☑

If joint return, does your spouse want $1 to go to this fund? Yes ☐ No ☐

Note: Checking "Yes" will not increase your tax or reduce your refund.

Filing Status — Check Only One Box

1 ☐ Single

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

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

4 ☑ Unmarried Head of Household. Enter qualifying name ▶ DAWNYELLE .See page 6 of Instructions.

Exemptions

Always check the "Yourself" box. Check other boxes if they apply.

5a ☑ Yourself ☐ 65 or over ☐ Blind

b ☐ Spouse ☐ 65 or over ☐ Blind

Enter number of boxes checked on 5a and b ▶ 1

c First names of your dependent children who lived with you ▶ DAWNYELLE

Enter number of children listed ▶ 1

d Other dependents: (1) Name	(2) Relationship	(3) Number of months lived in your home.	(4) Did dependent have income of $750 or more?	(5) Did you provide more than one-half of dependent's support?

Enter number of other dependents ▶

6 Total number of exemptions claimed . . . . . Add numbers entered in boxes above ▶ 2

Please Attach Copy B of Forms W-2 Here

7	Wages, salaries, tips, and other employee compensation. (Attach Forms W-2. If unavailable, see page 11 of Instructions)	7	2611 –
8	Interest income (see page 4 of Instructions)	8	
9a	Dividends ____ 9b Less exclusion ____ Balance ▶ (See pages 4 and 11 of Instructions)	9c	
10	Adjusted gross income (add lines 7, 8, and 9c). If under $8,000, see page 2 of Instructions on "Earned Income Credit." If eligible, enter child's name ▶	10	2611 –
11a	Credit for contributions to candidates for public office. Enter one-half of amount paid but do not enter more than $25 ($50 if joint return) 11a		

IF YOU WANT IRS TO FIGURE YOUR TAX, PLEASE STOP HERE AND SIGN BELOW.

b	Total Federal income tax withheld (if line 7 is larger than $16,500, see page 12 of Instructions) 11b	411 –	
c	Earned income credit (from page 2 of Instructions) 11c		
12	Total (add lines 11a, b, and c)	12	411 –
13	Tax on the amount on line 10. (See Instructions for line 13 on page 12, then find your tax in Tax Tables on pages 14–25.)	13	–0 –
14	If line 12 is larger than line 13, enter amount to be REFUNDED TO YOU ▶	14	411 –
15	If line 13 is larger than line 12, enter BALANCE DUE. Attach check or money order for full amount payable to "Internal Revenue Service." Write social security number on check or money order ▶	15	

Please Attach Check or Money Order Here

Please Sign

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.

▶ Donald K. Fitch 30/apr/78
Your signature Date

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

▶ Paid preparer's signature and identifying number (see Instructions)

▶ Paid preparer's address (or employer's name, address, and identifying number)

☆ U.S. GOVERNMENT PRINTING OFFICE : 1977—O-233-235 80-0220-906

B42(77)

Department of the Treasury
Internal Revenue Service Center
FRESNO, CA 93888

141549 54

Date of This Notice
JUNE 5, 1978

7821

Social Security Number on Return
561-11-8924*

CLAUDIA J BOUQUET
PO BOX 62
REDWOOD VALLEY CA 95470

Document Locator Number
94209-112-20557-8

◀ If you inquire about your account, please refer to these numbers.

Form Number 1040A

Year Ended DEC. 31, 1977

VERIFICATION OF YOUR SOCIAL SECURITY NUMBER OR NAME

We are unable to complete the processing of your income tax return for the above year because the social security number or last name on it is different from our records. Please supply the information requested below. If you filed a joint return, give information for the first person named above. Please reply soon, as it will take several weeks to make corrections, to issue any refund to you, or to credit your account. An addressed envelope is enclosed for your convenience. Thank you for your cooperation.

3 561118924* 94 BOUQ R 77

Please print in dark ink or use typewriter.

PLEASE DO NOT DETACH AT FOLD

1	FULL NAME (First) (Middle, or initial—if none, draw line—) (Last)	SOCIAL SECURITY NUMBER
2	NAME AS SHOWN ON YOUR LAST SOCIAL SECURITY CARD, IF UNKNOWN, YOUR NAME AT BIRTH (First) (Middle, or initial—if none, draw line—) (Last)	
3	DATE OF BIRTH (Month) (Day) (Year)	4 BIRTH DATE PREVIOUSLY REPORTED (If different from item 3)
5	PLACE OF BIRTH (City) (County) (State)	6 SEX MALE ☐ FEMALE ☐
7	MOTHER'S FULL NAME AT HER BIRTH (Her maiden name)	8 FATHER'S FULL NAME (Regardless of whether living or dead)
9	WHERE AND WHEN DID YOU GET YOUR FIRST SOCIAL SECURITY CARD? (State) (Year)	
10	YOUR PRESENT MAILING ADDRESS (Number and Street, Apt. No., P.O. Box, or Rural Route) (City) (State) (ZIP Code)	
11	TODAY'S DATE	13 NOTICE: Whoever, with intent to falsify his or someone else's true identity, willfully furnishes or causes to be furnished false information in applying for a social security number is subject to a fine of not more than $1,000 or imprisonment for up to 1 year, or both.
12	TELEPHONE NUMBER	Sign YOUR NAME HERE (Do not print)

T561118924 77 3

Form 3912 (Rev. 10-76)

B4c (78)

Department of the Treasury
Internal Revenue Service Center
FRESNO, CA 93888

39865 54

Date of This Notice
JUNE 19, 1978

7823

Social Security Number on Return
555-92-2939*

Document Locator Number
94209-126-36271-8

◀ If you inquire about your account, please refer to these numbers.

SHANDA M & BRUCE OLIVER
PO BOX 15156
SAN FRANCISCO CA 94115

Form Number 1040A

Year Ended DEC. 31, 1977

VERIFICATION OF YOUR SOCIAL SECURITY NUMBER OR NAME

2 R

We are unable to complete the processing of your income tax return for the above year because the social security number or last name on it is different from our records. Please supply the information requested below. If you filed a joint return, give information for the first person named above. Please reply soon, as it will take several weeks to make corrections, to issue any refund to you, or to credit your account. An addressed envelope is enclosed for your convenience. Thank you for your cooperation.

2 555922939* 94 OLIV R 77

SOCIAL SECURITY NUMBER

Please print in dark ink or use typewriter.

PLEASE DO NOT DETACH AT FOLD

1 FULL NAME (First) (Middle, or initial—if none, draw line—) (Last)

2 NAME AS SHOWN ON YOUR LAST SOCIAL SECURITY CARD IF UNKNOWN, YOUR NAME AT BIRTH (First) (Middle, or initial—if none, draw line—) (Last)

3 DATE OF BIRTH (Month) (Day) (Year)

4 BIRTH DATE PREVIOUSLY REPORTED (If different from item 3)

5 PLACE OF BIRTH (City) (County) (State)

6 SEX. MALE ☐ FEMALE ☐

7 MOTHER'S FULL NAME AT HER BIRTH (Her maiden name)

8 FATHER'S FULL NAME (Regardless of whether living or dead)

9 WHERE AND WHEN DID YOU GET YOUR FIRST SOCIAL SECURITY CARD? (State) (Year)

10 YOUR PRESENT MAILING ADDRESS (Number and Street, Apt. No., P.O. Box, or Rural Route) (City) (State) (ZIP Code)

11 TODAY'S DATE

12 TELEPHONE NUMBER

13 NOTICE. Whoever, with intent to falsify his or someone else's true identity, willfully furnishes or causes to be furnished false information in applying for a social security number is subject to a fine of not more than $1,000 or imprisonment for up to 1 year, or both.

Sign YOUR NAME HERE (Do not print)

T555922939 77 2

Form 3912 (Rev. 10-76)

B4o (79)

Department of the Treasury
Internal Revenue
Service Center

FRESNO, CA 93888

30926 59

DATE
JUNE 19, 1978

SOCIAL SECURITY NUMBER
051-24-4784

DOCUMENT LOCATOR NUMBER
94211-126-00229-8

◄ IF YOU INQUIRE ABOUT YOUR ACCOUNT, PLEASE REFER TO THESE NUMBERS

FORM NUMBER
1040

TAX YEAR ENDED
DEC. 31, 1977

SPOUSE'S QUESTIONABLE SOCIAL SECURITY NUMBER
052-52-4901 ←

7823

DONALD J & SHIRLEY A FIELDS
% CHAIKIN
PO BOX 15156
SAN FRANCISCO CA 94115

VERIFICATION OF SPOUSE'S SOCIAL SECURITY NUMBER

When we processed your return for the above tax year, we found that your spouse's (wife or husband's) name and number did not match the information in our files. The discrepancy may have been caused by an error by IRS or SSA, by use of a married name or maiden or professional name not on record with IRS or SSA, or by delays in updating our files. Because of this discrepancy, we need to verify both name and social security number so that we can process your future returns better.

THE FORM AT THE BOTTOM SHOULD BE COMPLETED BY THE PERSON WHOSE NUMBER APPEARS ABOVE FOR VERIFICATION. PLEASE READ THE INSTRUCTIONS WHICH FOLLOW BEFORE FILLING IN THE FORM.

1. If you have a social security card, or you know your number, please be sure to enter that number in the box on the form that is captioned "Social Security Number" when you complete the form.

2. If you cannot locate your social security card or you are not sure what your social security number is or if you have never obtained a number, please leave blank the box on the form that is captioned "Social Security Number."

After the form is completed, please return this notice in the envelope provided. The Social Security Administration will issue you a correct social security card if one is required, without further action on your part. (See the back of this notice for Privacy Act information.)

Thank you for your cooperation.

Please print in dark ink or use typewriter.

TO BE COMPLETED BY SPOUSE

2 051244784 94 FIEL 77 052524901

SOCIAL SECURITY NUMBER

PLEASE DO NOT DETACH AT FOLD

1 Please Print Your Full Name (First Name) (Middle Name or Initial - if none, draw line —) (Last Name)

2 Print YOUR NAME AS SHOWN ON YOUR LAST CARD (First Name) (Middle Name or Initial - if none, draw line —) (Last Name)

3 DATE OF BIRTH (Month) (Day) (Year)

4 BIRTH DATE PREVIOUSLY REPORTED (if different from item 3)

5 PLACE OF BIRTH (City) (County) (State)

6 SEX: MALE ☐ FEMALE ☐

7 MOTHER'S FULL NAME AT HER BIRTH (Her maiden name)

8 FATHER'S FULL NAME (Regardless of whether living or dead)

9 WHERE AND WHEN DID YOU GET YOUR FIRST CARD? (State) (Year)

10 YOUR MAILING ADDRESS (Number and Street, Apt. No., P.O. Box, or Rural Route) (City) (State) (ZIP Code)

11 TODAY'S DATE

12 TELEPHONE NO.

13 NOTICE: Whoever, with intent to falsify his or someone else's true identity, willfully furnishes or causes to be furnished false information in applying for a social security number, is subject to a fine of not more than $1,000 or imprisonment for up to 1 year, or both.

Sign YOUR NAME HERE (Do Not Print)

FORM 5263 (REV. 1-77)

TU512-47-4 77 2 R4C(80)

Department of the Treasury
Internal Revenue
Service Center

FRESNO, CA 93888

30903 59

DATE
JUNE 19, 1978
SOCIAL SECURITY NUMBER
138-50-5695
DOCUMENT LOCATOR NUMBER
94209-126-36388-8
FORM NUMBER
1040A
TAX YEAR ENDED
DEC. 31, 1977
SPOUSE'S QUESTIONABLE SOCIAL SECURITY NUMBER
560-13-2149

◄ IF YOU INQUIRE ABOUT YOUR ACCOUNT, PLEASE REFER TO THESE NUMBERS

7823

JOSEPH L & LESLIE M WILSON
% EUGENE CHAIKIN ESQ PO BOX 15156
SAN FRANCISCO CA 94115

VERIFICATION OF SPOUSE'S SOCIAL SECURITY NUMBER

When we processed your return for the above tax year, we found that your spouse's (wife or husband's) name and number did not match the information in our files. The discrepancy may have been caused by an error by IRS or SSA, by use of a married name or maiden or professional name not on record with IRS or SSA, or by delays in updating our files. Because of this discrepancy, we need to verify both name and social security number so that we can process your future returns better.

THE FORM AT THE BOTTOM SHOULD BE COMPLETED BY THE PERSON WHOSE NUMBER APPEARS ABOVE FOR VERIFICATION. PLEASE READ THE INSTRUCTIONS WHICH FOLLOW BEFORE FILLING IN THE FORM.

1. If you have a social security card, or you know your number, please be sure to enter that number in the box on the form that is captioned "Social Security Number" when you complete the form.

2. If you cannot locate your social security card or you are not sure what your social security number is or if you have never obtained a number, please leave blank the box on the form that is captioned "Social Security Number."

After the form is completed, please return this notice in the envelope provided. The Social Security Administration will issue you a correct social security card if one is required, without further action on your part. (See the back of this notice for Privacy Act information.)

Thank you for your cooperation.

Please print in dark ink or use typewriter.

TO BE COMPLETED BY SPOUSE

2 138505695 94 WILS 77 560132149

SOCIAL SECURITY NUMBER

PLEASE DO NOT DETACH AT FOLD

1 Please Print Your Full Name (First Name) (Middle Name or Initial - if none, draw line —) (Last Name)

2 Print YOUR NAME AS SHOWN ON YOUR LAST CARD (First Name) (Middle Name or Initial - if none, draw line —) (Last Name)

3 DATE OF BIRTH (Month) (Day) (Year)

4 BIRTH DATE PREVIOUSLY REPORTED (If different from Item 3)

5 PLACE OF BIRTH (City) (County) (State)

6 SEX: MALE ☐ FEMALE ☐

7 MOTHER'S FULL NAME AT HER BIRTH (Her maiden name)

8 FATHER'S FULL NAME (Regardless of whether living or dead)

9 WHERE AND WHEN DID YOU GET YOUR FIRST CARD? (State) (Year)

10 YOUR MAILING ADDRESS (Number and Street, Apt. No., P.O. Box, or Rural Route) (City) (State) (ZIP Code)

11 TODAY'S DATE

12 TELEPHONE NO.

13 NOTICE: Whoever, with intent to falsify his or someone else's true identity, willfully furnishes or causes to be furnished false information in applying for a social security number, is subject to a fine of not more than $1,000 or imprisonment for up to 1 year, or both.

Sign YOUR NAME HERE (Do Not Print)

FORM 5263 (REV. 1-77)

7138505695 77 2 B4 C(81)

Department of the Treasury
Internal Revenue Service Center

FRESNO, CA 93888

63589 54

Date of This Notice
JUNE 26, 1978

Social Security Number on Return
475-82-3136*

Document Locator Number
94209-140-02123-8

◀ If you inquire about your account, please refer to these numbers.

Form Number 1040A

Year Ended DEC. 31, 1976

7824

LUNA M MURRALL
PO BOX 15156
SAN FRANCISCO CA 94115

VERIFICATION OF YOUR SOCIAL SECURITY NUMBER OR NAME

We are unable to complete the processing of your income tax return for the above year because the social security number or last name on it is different from our records. Please supply the information requested below. If you filed a joint return, give information for the first person named above. Please reply soon, as it will take several weeks to make corrections, to issue any refund to you, or to credit your account. An addressed envelope is enclosed for your convenience. Thank you for your cooperation.

4 475823136* 94 MURR R 76

Please print in dark ink or use typewriter.

SOCIAL SECURITY NUMBER

PLEASE DO NOT DETACH AT FOLD

1 FULL NAME (First) (Middle, or initial—if none, draw line—) (Last)

2 NAME AS SHOWN ON YOUR LAST SOCIAL SECURITY CARD. IF UNKNOWN, YOUR NAME AT BIRTH (First) (Middle, or initial—if none, draw line—) (Last)

3 DATE OF BIRTH (Month) (Day) (Year)

4 BIRTH DATE PREVIOUSLY REPORTED (If different from item 3)

5 PLACE OF BIRTH (City) (County) (State)

6 SEX MALE ☐ FEMALE ☐

7 MOTHER'S FULL NAME AT HER BIRTH (Her maiden name)

8 FATHER'S FULL NAME (Regardless of whether living or dead)

9 WHERE AND WHEN DID YOU GET YOUR FIRST SOCIAL SECURITY CARD? (State) (Year)

10 YOUR PRESENT MAILING ADDRESS (Number and Street, Apt. No., P.O. Box, or Rural Route) (City) (State) (ZIP Code)

11 TODAY'S DATE

12 TELEPHONE NUMBER

13 NOTICE. Whoever, with intent to falsify his or someone else's true identity, willfully furnishes or causes to be furnished false information in applying for a social security number is subject to a fine of not more than $1,000 or imprisonment for up to 1 year, or both.

Sign YOUR NAME HERE (Do not print)

T475823136 76 4

Form 3912 (Rev. 10 76)

B4c (82)

Department of the Treasury
Internal Revenue
Service Center

FRESNO, CA 93888

33797 49

Date of This Notice
JUNE 19, 1978

Taxpayer Identifying Number
562-76-7806 TN

Document Locator Number
94211-140-03171-8

Form Number | Tax Period Ended
1040 | DEC. 31, 1976

◀ If you inquire about your account, please refer to these numbers

TN 7823

ELLIHUE DENNIS
PO BOX 15156
SAN FRANCISCO CA 94115

Overpayment Applied to Other Taxes

You overpaid the tax reported on the form identified above, and we applied part or all of the overpayment against other taxes you owe. All or part of any interest owed on the overpayment may also have been applied against those other taxes. The total amount applied is shown at right; shown below is a list of your unpaid accounts and the amount we applied to each.

If there is a balance due you of $1 or more, a refund will be sent to you.

This notice is for your information. It requires no reply.

Your Overpayment to IRS ...		$864.00
Portion of your overpayment applied to unpaid accounts.	$168.71	
Interest applied to unpaid accounts.	.00	
Total amount applied		168.71
Amount to be refunded to you ... (Any interest due you will be added)		695.29

YOUR NET OVERPAYMENT WILL BE REFUNDED IF YOU OWE NO OTHER TAXES.

Overpayment was applied to these accounts

Amount applied	Form	Tax period ended	Amount applied	Form	Tax period ended
$168.71	1040	DEC. 31, 1974			

Form 4356A (Rev. 6-76)

B4c (83)

Form **1040** Department of the Treasury—Internal Revenue Service **U.S. Individual Income Tax Return** **1976** This space for IRS use only

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

Please print or type

Name (If joint return, give first names and initials of both)	Last name	Your social security number
Ellihue	Dennis	562 76 7806
Present home address (Number and street, including apartment number, or rural route)	For Privacy Act Notification, see page 5 of Instructions.	Spouse's social security no.
P.O Box 15156		
City, town or post office, State and ZIP code	Occupation: Yours ▶ Custodian	Spouse's ▶
SAN FRANCISCO CA 94115		

Filing Status (Check only ONE box)

1 ☐ Single

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

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

4 ☒ Unmarried Head of Household. See page 7 of Instructions to see if you qualify ▶ Fabian

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

Exemptions

6a Regular ☒ Yourself ☐ Spouse Enter number of boxes checked ▶ 1

b First names of your dependent children who lived with you Fabian — Enter number ▶ 1

c Number of other dependents (from line 7) ▶

d Total (add lines 6a, b, and c) ▶ 2

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

f TOTAL (add lines 6d and e) ▶ 2

7 Other dependents:

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

8 Presidential Election Campaign Fund . . ▶ Do you wish to designate $1 of your taxes for this fund? . . ☐ Yes ☒ No

If joint return, does your spouse wish to designate $1? . . ☐ Yes ☐ No

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

Please attach Copy B of Forms W-2 here

Income

9	Wages, salaries, tips, and other employee compensation (Attach Forms W-2. If unavailable, see page 6 of Instructions.)	9	3336 —
10a	Dividends (See pages 9 and 16 of Instructions) ..., 10b less exclusion ..., Balance ▶ (If gross dividends and other distributions are over $400, list in Part I of Schedule B.)	10c	
11	Interest income. (If $400 or less, enter total without listing in Schedule B) (If over $400, enter total and list in Part II of Schedule B)	11	
12	Income other than wages, dividends, and interest (from line 37)	12	
13	Total (add lines 9, 10c, 11 and 12)	13	
14	Adjustments to income (such as moving expense, etc. from line 42)	14	
15a	Subtract line 14 from line 13	15a	
b	Disability income exclusion (sick pay) (attach Form 2440)	15b	
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	3336 —

Tax, Payments and Credits

16 Tax, check if from: ☒ Tax Table ☐ Tax Rate Schedule X, Y or Z ☐ Schedule D ☐ Schedule G ☐ Form 2555 OR ☐ Form 4726 — 16 [redacted]

17a	Multiply $35.00 by the number of exemptions on line 6d	17a	70 —	Enter largest of a or b	17c 70 —
b	Enter 2% of line 47 but not more than $180 ($90 if box 3 is checked)	17b	3 —		(If box on line 3 is checked see page 10 of Instructions)
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
22	Total (add lines 20 and 21)				22 — 0 —
23a	Total Federal income tax withheld. (Attach Forms W-2, W-2P to front)	23a	530 —		
b	1976 estimated tax payments (Include amount allowed as credit from 1975 return)	23b			
c	Earned income credit. (from page 2 of Instructions)	23c	334 —		
d	Amount paid with Form 4868	23d			
e	Other payments (from line 66)	23e			
24	TOTAL (add lines 23a through e) ▶				24 864 —

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

Please attach Check or Money Order here

Due or Refund

25	If line 22 is larger than line 24, enter BALANCE DUE IRS ▶ (Check here ▶ ☐, if Form 2210 or Form 2210F is attached. See page 10 of Instructions.)	25	
26	If line 24 is larger than line 22, enter amount OVERPAID ▶	26	864 —
27	Amount of line 26 to be REFUNDED TO YOU ▶	27	864 —
28	Amount of line 26 to be credited on 1977 estimated tax ▶ 28		

Sign here

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

Ellihue Dennis 4/8/77

Your signature Date — Preparer's signature (and employer's name, if any) Date

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

R4 (84)

Part I Income other than Wages, Dividends and Interest

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

Part II Adjustments to Income

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

Part III Tax Computation

43	Adjusted gross income (from line 15c). If you have unearned income and can be claimed as a dependent on your parent's return, check here ▶ ☐ and see page 9 of Instructions	43	3336	—
44a	If you itemize deductions, check here ▶ ☐, and enter total from Schedule A, line 40, and attach Schedule A			
b	Standard deduction—If you do not itemize deductions, check here ▶ ☐, and:			
	If you checked the box on line ... 2 or 5, enter the greater of $2,100 OR 16% of line 43—but not more than $2,800			
	1 or 4, enter the greater of $1,700 OR 16% of line 43—but not more than $2,400			
	3, enter the greater of $1,050 OR 16% of line 43—but not more than $1,400	44	1700	—
45	Subtract line 44 from line 43 and enter difference (but not less than zero)	45	1636	—
46	Multiply total number of exemptions claimed on line 6f by $750	46	1500	—
47	Taxable Income. Subtract line 46 from line 45 and enter difference (but not less than zero)	47	136	—

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

Part IV Credits

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

Part V Other Taxes

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

Part VI Other Payments

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

☆ U.S. GOVERNMENT PRINTING OFFICE : 1976—O-216-201 94-0743730

B4C(85)

Wage and Tax Statement 1976

95-6000927 W
COUNTY OF LOS ANGELES - AUDITOR -
CONTROLLER - HALL OF ADMINISTRATION
LOS ANGELES, CALIF. 90012

Type or print EMPLOYER'S name, address, ZIP code and Federal identifying number.

Copy B To be filed with employee's FEDERAL tax return

Employer's State identifying number
800-9593

Employee's social security number	1 Federal income tax withheld	2 Wages, tips, and other compensation	3 FICA employee tax withheld	4 Total FICA wages
562-76-7626	559.79	3,335.89	195.15	3,335.89

Type or print Employee's name, address, and ZIP code below.

461 69-0733187 022131
CENNIS,ELLIHUE
1415 NADEAU ST
LOS ANGELES CALIF

5 Was employee covered by a qualified pension plan, etc.?	6	7 Deferred Compensation
YES		
8 State or local tax withheld	**9 State or local wages**	**10 State or locality**
89.04	3,335.89	CA
11 State or local tax withheld	**12 State or local wages**	**13 State or locality**

Form W-2

B4 c(86)

RESIDENT **540**

INDIVIDUAL CALIFORNIA INCOME TAX

TAXABLE YEAR **1976**

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

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

NAME (If joint return, give first names and initials of both): Ellihue — LAST NAME: Dennis

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

CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE

FOR PRIVACY NOTIFICATION SEE PAGE 2 OF INSTRUCTIONS
Your Social Security Number: 562 : 76 : 7806
Spouse's Social Security Number

OCCUPATION: Yours: Custodian — Spouse's:

FILING STATUS (Check Only One)

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

EXEMPTIONS CREDITS

6 Personal { If line 1 or 3 checked, enter $25 / If line 2, 4 or 5 checked, enter $50 } 6 50 00
7 Dependents—Do not list the person who qualifies you as head of household.
Total Number ■ _____ × $8 ● 7 00
8 Blind (see instructions) Number of blind exemptions _____ × $8 8 00
9 Total exemption credits (add lines 6, 7 and 8) Enter here and on line 20 9 50 00

ATTACH COPY 2 OF FORM W-2 HERE

10	Wages, salaries, tips and other employee compensation { Attach copy 2 of Form(s) W-2 to face of this return. If unavailable, see instructions, Page 10 }	10	3336 —
11	Dividends—before federal exclusion. Enter total (if over $400, complete and attach Schedule B(540))	11	
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	
14	Total (add lines 10, 11, 12 and 13)	14	
15	Adjustments to Income (from line 55)	15	
16	Adjusted gross income (subtract line 15 from line 14)	16	3336 —

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

17	Deductions: Itemized (from line 63) OR STANDARD ($1,000 if line 1 or 3 checked—$2,000 if line 2, 4 or 5 checked)	17	
18	Taxable income (subtract line 17 from line 16) Compute tax from Tax Rate Schedule—Enter tax on line 19	18	
19	Tax from (check one) ☒ Tax Table ☐ Tax Rate Schedule ☐ Income Averaging Schedule (G or G-1)	19	— 0 —
20	Total exemption credits (from line 9, above)	20	50 —
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	80 —
23	Net tax liability (subtract line 22 from line 21—if line 22 is greater than line 21, enter zero)	23	— 0 —
24	Other taxes (from line 71)	24	
25	Total tax liability (add lines 23 and 24)	25	— 0 —
26	Total California income tax withheld (attach W-2 or W-2P to face of this return) 26 89 —		
27	Renter's credit—if you lived in rented property on March 1, 1976, complete Part 1 on page 2 27 37 —		
28	1976 California estimated tax payments 28		
29	Excess California SDI tax withheld (see instructions) 29		
30	Total Credits	30	126 —
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	
32	If line 25 is smaller than line 30, enter amount OVERPAID	32	126 —
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	126 —
34	Amount of line 32 to be credited on your 1977 ESTIMATED TAX 34		

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

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

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

SIGN HERE ▶ Your signature: Ellihue Dennis — Date: 4/18/78

Spouse's signature—If filing a joint return — Date

Preparer's signature (other than taxpayer) — Date

Address (and Zip code)

R4c(87)

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	
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	

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

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.

_____

_____

_____

B4 "C (88)

NOVEMBER 16, 1976 TUESDAY

TO: MARIA KATSARIS

FROM: GENE CHAIKIN

SUBJECT: BARBARA HOYER
FILE 1744

BY THE OFFICE
IT HAS BEEN APPROVED/TO SET UP A SPECIAL ACCOUNT FOR BARBARA HOYER TO PUT HER CHECK IN. THE ACCOUNT SHOULD BE HANDLED BY MARIA KATSARIS. EVERY MONTH, ONE-HALF OF HER NET EARNINGS SHOULD BE PAID BY CHECK TO P. T. AS A DONATION. THE REST CAN BE PAID TO APOSTOLIC CORPORATION AS PAYMENT FOR THE ROOM AND BOARD AND MISCELLANEOUS EXPENSES OF HERSELF, TIM, MIKE, AND TERRY. ALSO PAID FROM THIS ACCOUNT SHOULD BE HER MEDICAL EXPENSES, THE MEDICAL EXPENSES OF THE OTHERS, AND ANY EXPENSES THAT SHE MUST HAVE FOR HER WORK SUCH AS UNIFORMS, SPECIAL WATCH, OR WHATEVER. AS WE WORK WITH THE SITUATION, THERE WILL BE OTHER EXPENSES TO BE PAID FROM THE ACCOUNT SO THAT RATHER PAYING ALL OF THE MONEY AFTER PAYING P.T. TO APOSTOLIC CORPORATION, THERE SHOULD BE SOME RESERVE, SAY $200 or $300 FOR THESE OTHER MISCELLANEOUS EXPENSES. THE ACCOUNT SHOULD BE SET UP AS MARIA KATSARIS MANAGERIAL ACCOUNT FOR TIMOTHY AND BARBARA CARTER.

GENE CHAIKIN

B4(89)

Department of the Treasury
Internal Revenue Service

Date of This Letter
06-23-78

If you inquire about your account, please refer to these numbers or attach this letter ▶

Social Security Number
547-32-6089 IU
Document Locator Number
95211-116-07549-6

BURGER L DEAN
PO BOX 15156
SAN FRANCISCO, CA 94115

502 A89 9505

Dear Taxpayer:

We have previously written to you about the Federal tax shown below. It is overdue and you should pay the total amount due within 10 days from the date of this letter to avoid additional interest and penalties.

Please make your check or money order payable to the Internal Revenue Service and write your social security number on it. Include this letter with your payment so we can quickly identify and credit your account. If you think the amount shown below is incorrect because of a recent payment or for any other reason, please send us the amount you believe is due and explain the difference on the back of this letter. Use the enclosed envelope to mail us your payment. The copy of this letter is for your records.

If you cannot pay this amount in full, please refer to the enclosed copy of Publication 586A, The Collection Process (Income Tax Accounts), which provides information about our collection procedures and your rights in relation to them. If you have other questions about this bill, or want to discuss payment, please contact any Internal Revenue Service office within 10 days from the date of this letter. The telephone number is on the enclosed notice.

Sincerely yours,

Director, Service Center

E.I. #75-0696577

Enclosures:
Envelope
Copy of this letter
Publication 586A
Telephone Number Notice

Tax Form Number 1040
Tax Period Ended 12-31-75

Balance of Prior Assessments	$	237.09
Late Payment Penalty		29.12
Interest		33.48
Total Amount Due	$	299.69

Reply to:
INTERNAL REVENUE SERVICE
P.O. BOX 12586
FRESNO, CA 93778

30-7512

B 4 c (90)

D3967 (Part 1) (Rev. 12-76)

3rd copy

Law Office Report #36 June 27, 1978 page 1 from June

TAXES - These are a series of problems and work for Tish and Harold, itemized as follows.

1. See law office report #26, April 20, 1978, item 8 (copy attached). I still have not received an answer on this regarding people who were doing attendant care and filing income tax. Any ideas?

2. James Simpson - have received attached notices from Franchise Tax Board re his operating business as Basic Vegetable Products Inc., filing personal income tax for XXXX.- amount due $54.95 for 1974.

3. Please have Don Fitch complete the attached form - attached is copy also of his income tax return which you filled out and which was mailed in.

4. Received several requets for verification of social security #, or spouse's social security #, see attached. These should be completed and mailed back.
Claudia Bouquet; Shanda & Bruce Oliver; Don & Shirley Fields; Joe and Leslie Wilson., Luna Murral.

5. Notice of overpayment on Elihue Dennis's tax return; refund due of $695.29. Attached is copy of his tax return. They deducted 1974 return which (I am sending you copies of the tax returns in cases like this he had not just in case you may have difficulty finding the copies I already paid. sent you when the tax returns were originally mailed off to IRS & FTB.

6. Would you please have each of the people for whom I did requests for extension do the attached powers of attorney, and send back to me to keep to hold, in case IRS requests them -
Nathaniel Swaney (attorney in fact is Laurie B. Efrein); Burger Lee Dean (attorney in fact is Christine Kice); Esther Dillard (attorney in fact is Timothy Clancy); Velma Najawandriene Darnes (attorney in fact is Kathryn R. Tropp); Carolyn Prokes (attorney in fact is Jean F. Brown); Willie Reed (attorney in fact is Bette McCann); Alvaray Satterwhite (attorney in fact is me); Oliver Morgan Jr. (attorney in fact is me); Ben and Cathy Barrett (attorney in fact is me).

7. Barbara Hoyer/Tim Carter taxes - I asked about this one before; Mildred said this week she would check and get back. Attached is a copy of an old memo about the original idea on the situation - since there was no apos. corp. follow through, this is out of date but I am including it because it may remind someone there about the original intent of the situation - she wants to know now if she should be sending over periodic deposits for the support of her "family" - she was working over time to make more money for this purpose, bu but why should she if the decision is no on the support payments and tax deductions - she'll just end up in a higher tax bracket and have to pay more taxes. Some clarification on this would be appreciated; the year is half over and still no answer - this same thing happened last year.

8. Burger Lee Dean - notice from IRS re 1975 tax return, $299.69 due.

B4c(91)

8. Another tax problem: For the past 2 years or more, certain people were on attendant care for disabled seniors, including Tenna Turner, Juanita Bogue, Judy Merriam, Andy Silver. Tish and Ed conferred onthe problem of quarterly tax returns for these people, which is required by the State tax; however, no one ever reached a final decision other than not to do anything. Kris K. wrote it up several times, sent it over, never got an answer. Now I have Judy Merriam's records given to me by her; Andy was running around trying to find out from Kris and Jinny Cheek how to file his taxes as attendant care til I stopped him and said wait. Kris has said that it is a loophole situation, where if you dont report, they dont know about you. However, looking at Judy's papers, I wonder. See attached copies. One of the rationales for stalling was that gradually all of the attendants left. But we do have Andy, and we do have Judy, who still takes care of Jewel and Viola. How do we resolve this problem?

B4 c(9)

FRANCHISE TAX BOARD

SACRAMENTO, CALIFORNIA 95867

TELEPHONE (916) (800) 852-7050

Notice of Employee's Personal Income Tax Due

GIVE THIS NOTICE TO EMPLOYEE

FOR OFFICIAL USE ONLY

1-5106370-00 Date 05-05-78

FTB Br: 824 N

BASIC VEGETABLE PRODUCTS INC
BX 140
VACAVILLE CA 95688

Taxpayer: JAMES SIMPSON

Account No.: 564-28-2431SIMP SSA: 564-28-2431 Your employee in: Yr. 1977 Qtr. 3 6

Tax years: 1974 7403957190 00-00-00

AMOUNT DUE $54.95

This notice is being sent to you because prior billings to the employee's last known address have either been returned to us or have not resolved the mattter. This is your employee's last chance to voluntarily pay the full amount due or provide us with evidence that the amount has been paid or is not owing. This will avoid the necessity of issuing an order to withhold the amount due from the employee's earnings.

If currently employed please give this notice to your employee. Your employee must send the full amount due immediately or contact our office. This notice must be returned with the payment. Part payment will not stop collection action.

If the taxpayer is not currently employed, please give us the information requested below and return this notice in the enclosed envelope.

Layoff

FULL NAME OF TAXPAYER	PHONE NO.	DATE TERMINATED
James Simpson		10/29/77
LATEST RESIDENCE ADDRESS	DO YOU PLAN TO REHIRE	IF SO, WHEN?
1859 Geary Street	Yes	June or July '78
CITY, TOWN OR POST OFFICE. STATE AND ZIP CODE	UNION AFFILIATION - OCCUPATION	
San Francisco, Ca. 94109		

OTHER INFORMATION (E.G. REASON FOR TERMINATION, NEXT OF KIN OR OTHER CONTACT, ETC.)
James Simpson is presently on a seasonal lay-off.

If you have no record of the above named employee, please show the full name of the employee using the above listed social security number for correction of our files.

EMPLOYEE NAME AND ADDRESS IF DIFFERENT THAN ABOVE

TB 4760-M-OCR (11-77)

B4c(93)

/C

FRESNO, CA 93888

43249 32

DATE OF THIS NOTICE
JUNE 19, 1978

SOCIAL SECURITY NUMBER:
551-60-6251 ZO

DOCUMENT LOCATOR NUMBER:
94209-133-05957-8

FORM NUMBER: 1040A
YEAR ENDED: DEC. 31, 1977

ZO 551606251 30 7712 7823 261.10

DONALD K FITCH
% E B CHAIKIN
ESQ PO BOX 15156
SAN FRANCISCO CA 94115

4

EARNED INCOME CREDIT

Your tax return indicates you may be eligible for an Earned Income Credit (up to $400), although you did not claim it. If you have already determined that you are not eligible for the credit, or have filed an amended return to claim it, please disregard this notice. If you did not consider the credit, please answer the questions below.

1. Did you pay more than half the cost of keeping up a home (owned or rented) in the U.S. (50 States and the District of Columbia) for the entire year for both yourself and your child who was under 19 or a full-time student? (This child does not have to qualify as your dependent.)

   Yes ☐ No ☐

2. Did you pay more than half the cost of keeping up a home (owned or rented) in the U.S. (50 States and the District of Columbia) for the entire year for both yourself and your child who is 19 or over and is mentally or physically disabled? (This individual must qualify as your dependent.)

   Yes ☐ No ☐

On the back of this form there is a list of the kinds of costs that may be included in the cost of keeping up a home. There is also a definition of child, for Earned Income Credit purposes.

If you answered yes to either of the above questions, please print or type, in the space below, the name and relationship of the child who qualifies you for the credit. Then sign and return this notice promptly in the envelope enclosed for your convenience.

Child's name_____ Relationship _____

Under penalties of perjury, I declare that the above answers are true and correct to the best of my knowledge.

I.E.22-1832268

Your Signature _____ Spouse's Signature (if a joint return was filed) _____ Date _____

B4c (94)

FORM 5740 (REV. 11-77)

Wage and Tax Statement 19 11

Copy B To be filed with employee's FEDERAL tax return

Miller Equipment Co
1609 S State
Ukiah, Ca. 95482

← Type or print EMPLOYER'S name, address, ZIP code and identifying number

94-1567584 219-6613-0

Form W-2 Department of the Treasury - Internal Revenue Service

Employee's social security number	1 Federal income tax withheld	2 Wages, tips, and other compensation	3 FICA employee tax withheld	4 Total FICA wages
551-60-6251	$411.00	$2611.25	$152.74	$2611.25
		5 Was employee covered by a qualified pension plan, etc.?	6	7
		8 State or local tax withheld	9 State or local wages	10 State or locality
		$73.30	$2611.25	Ca.
		11 State or local tax withheld SDI $26.14	12 State or local wages	13

Donald K Fitch
PO Box 37
Redwood Valley, Ca. 95470

B4c (95)

Form **1040A** Department of the Treasury—Internal Revenue Service **U.S. Individual Income Tax Return** **1977**

Use IRS label. Otherwise, print or type.

First name and initial (If joint return, give first names and initials of both)	Last name	Your social security number
DONALD K.	FITCH	551 60 6251
Present home address (Number and street, including apartment number, or rural route)	For Privacy Act Notice, see page 9 of Instructions.	Spouse's social security no.
P.O. BOX 15156		
City, town or post office, State and ZIP code	Occupations	Yours ▶ MECHANIC
SAN FRANCISCO CA. 94115		Spouse's ▶

Presidential Election Campaign Fund — Do you want $1 to go to this fund? ☐ Yes ☑ No
If joint return, does your spouse want $1 to go to this fund? ☐ Yes ☐ No
Note: *Checking "Yes" will not increase your tax or reduce your refund.*

Filing Status — Check Only One Box

1 ☐ Single
2 ☐ Married filing joint return (even if only one had income)
3 ☐ Married filing separately. If spouse is also filing, give spouse's social security number in the space above and enter full name here ▶
4 ☑ Unmarried Head of Household. Enter qualifying name ▶ DAWNYELLE ..See page 6 of Instructions.

Exemptions

Always check the "Yourself" box. Check other boxes if they apply.

5a ☑ Yourself ☐ 65 or over ☐ Blind
b ☐ Spouse ☐ 65 or over ☐ Blind
c First names of your dependent children who lived with you ▶ DAWNYELLE

Enter number of boxes checked on 5a and b ▶ 1

d Other dependents: (1) Name	(2) Relationship	(3) Number of months lived in your home.	(4) Did dependent have income of $750 or more?	(5) Did you provide more than one-half of dependent's support?

Enter number of children listed ▶ 1
Enter number of other dependents ▶
Add numbers entered in boxes above ▶ 2

6 Total number of exemptions claimed 2

Please Attach Copy B of Forms W-2 Here

7	Wages, salaries, tips, and other employee compensation. (Attach Forms W-2. If unavailable, see page 11 of Instructions)	7	2611 -
8	Interest income (see page 4 of Instructions)	8	
9a	Dividends ____ 9b Less exclusion ____ Balance ▶ (See pages 4 and 11 of Instructions)	9c	
10	Adjusted gross income (add lines 7, 8, and 9c). If under $8,000, see page 2 of Instructions on "Earned Income Credit." If eligible, enter child's name ▶	10	2611 -
11a	Credit for contributions to candidates for public office. Enter one-half of amount paid but do not enter more than $25 ($50 if joint return) 11a		
	IF YOU WANT IRS TO FIGURE YOUR TAX, PLEASE STOP HERE AND SIGN BELOW.		
b	Total Federal income tax withheld (if line 7 is larger than $16,500, see page 12 of Instructions) 11b 411 -		
c	Earned income credit (from page 2 of Instructions) 11c		
12	Total (add lines 11a, b, and c)	12	411 -
13	Tax on the amount on line 10. (See Instructions for line 13 on page 12, then find your tax in Tax Tables on pages 14–25.)	13	-0 -
14	If line 12 is larger than line 13, enter amount to be REFUNDED TO YOU ▶	14	411 -
15	If line 13 is larger than line 12, enter BALANCE DUE. Attach check or money order for full amount payable to "Internal Revenue Service." Write social security number on check or money order ▶	15	

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

Please Sign

▶ Donald K. Fitch 3/Apr/78
Your signature Date

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

▶ Paid preparer's signature and identifying number (see instructions)

▶ Paid preparer's address (or employer's name, address, and identifying number)

☆ U.S. GOVERNMENT PRINTING OFFICE: 1977—O-235-933, 80-0220-906

B4C1961

Department of the Treasury
Internal Revenue Service Center
FRESNO, CA 93888

141549 54

Date of This Notice
JUNE 5, 1978

Social Security Number on Return
561-11-8924*

Document Locator Number
94209-112-20557-8

◀ If you inquire about your account, please refer to these numbers.

7821

CLAUDIA J BOUQUET
PO BOX 62
REDWOOD VALLEY CA 95470

Form Number 1040A
Year Ended DEC. 31, 1977

VERIFICATION OF YOUR SOCIAL SECURITY NUMBER OR NAME

3 R

We are unable to complete the processing of your income tax return for the above year because the social security number or last name on it is different from our records. Please supply the information requested below. If you filed a joint return, give information for the first person named above. Please reply soon, as it will take several weeks to make corrections, to issue any refund to you, or to credit your account. An addressed envelope is enclosed for your convenience. Thank you for your cooperation.

3 561118924* 94 BOUQ R 77

SOCIAL SECURITY NUMBER

Please print in dark ink or use typewriter.

PLEASE DO NOT DETACH AT FOLD

1 FULL NAME (First) (Middle, or initial—if none, draw line—) (Last)

2 NAME AS SHOWN ON YOUR LAST SOCIAL SECURITY CARD. IF UNKNOWN, YOUR NAME AT BIRTH (First) (Middle, or initial—if none, draw line—) (Last)

3 DATE OF BIRTH (Month) (Day) (Year)

4 BIRTH DATE PREVIOUSLY REPORTED (If different from item 3)

5 PLACE OF BIRTH (City) (County) (State)

6 SEX. MALE ☐ FEMALE ☐

7 MOTHER'S FULL NAME AT HER BIRTH (Her maiden name)

8 FATHER'S FULL NAME (Regardless of whether living or dead)

9 WHERE AND WHEN DID YOU GET YOUR FIRST SOCIAL SECURITY CARD? (State) (Year)

10 YOUR PRESENT MAILING ADDRESS (Number and Street, Apt. No., P.O. Box, or Rural Route) (City) (State) (ZIP Code)

11 TODAY'S DATE

NOTICE: Whoever, with intent to falsify his or someone else's true identity, willfully furnishes or causes to be furnished false information in applying for a social security number is subject to a fine of not more than $1,000 or imprisonment for up to 1 year, or both.

12 TELEPHONE NUMBER

13 Sign YOUR NAME HERE (Do not print)

T561118924 77 3

Form 3912 (Rev. 10-76)

B4C(97)

Department of the Treasury
Internal Revenue Service Center
FRESNO, CA 93888

39865 54

Date of This Notice
JUNE 19, 1978

7823

Social Security Number on Return
555-92-2939

Document Locator Number
94209-126-36271-8

If you inquire about your account, please refer to these numbers.

SHANDA M & BRUCE OLIVER
PO BOX 15156
SAN FRANCISCO CA 94115

Form Number 1040A

Year Ended DEC. 31, 1977

VERIFICATION OF YOUR SOCIAL SECURITY NUMBER OR NAME

2 R

We are unable to complete the processing of your income tax return for the above year because the social security number or last name on it is different from our records. Please supply the information requested below. If you filed a joint return, give information for the first person named above. Please reply soon, as it will take several weeks to make corrections, to issue any refund to you, or to credit your account. An addressed envelope is enclosed for your convenience. Thank you for your cooperation.

2 555922939* 94 OLIV R 77

SOCIAL SECURITY NUMBER

Please print in dark ink or use typewriter.

PLEASE DO NOT DETACH AT FOLD

1 FULL NAME (First) (Middle, or initial—if none, draw line—) (Last)

2 NAME AS SHOWN ON YOUR LAST SOCIAL SECURITY CARD, IF UNKNOWN, YOUR NAME AT BIRTH (First) (Middle, or initial—if none, draw line—) (Last)

3 DATE OF BIRTH (Month) (Day) (Year)

4 BIRTH DATE PREVIOUSLY REPORTED (If different from item 3)

5 PLACE OF BIRTH (City) (County) (State)

6 SEX: MALE ☐ FEMALE ☐

7 MOTHER'S FULL NAME AT HER BIRTH (Her maiden name)

8 FATHER'S FULL NAME (Regardless of whether living or dead)

9 WHERE AND WHEN DID YOU GET YOUR FIRST SOCIAL SECURITY CARD? (State) (Year)

10 YOUR PRESENT MAILING ADDRESS (Number and Street, Apt. No., P.O. Box, or Rural Route) (City) (State) (ZIP Code)

11 TODAY'S DATE

12 TELEPHONE NUMBER

13 NOTICE. Whoever, with intent to falsify his or someone else's true identity, willfully furnishes or causes to be furnished false information in applying for a social security number is subject to a fine of not more than $1,000 or imprisonment for up to 1 year, or both.

Sign YOUR NAME HERE (Do not print)

Form 3912 (Rev. 10-76)

T555922939 77 2

B4c(98)

Department of the Treasury
Internal Revenue
Service Center

FRESNO, CA 93888

30926 59

DATE
JUNE 19, 1978

SOCIAL SECURITY NUMBER
051-24-4784

DOCUMENT LOCATOR NUMBER
94211-126-00229-8

◄ IF YOU INQUIRE ABOUT YOUR ACCOUNT, PLEASE REFER TO THESE NUMBERS

FORM NUMBER
1040

TAX YEAR ENDED
DEC. 31, 1977

SPOUSE'S QUESTIONABLE SOCIAL SECURITY NUMBER
052-52-4901

7823

DONALD J & SHIRLEY A FIELDS
% CHAIKIN
PO BOX 15156
SAN FRANCISCO CA 94115

VERIFICATION OF SPOUSE'S SOCIAL SECURITY NUMBER

When we processed your return for the above tax year, we found that your spouse's (wife or husband's) name and number did not match the information in our files. The discrepancy may have been caused by an error by IRS or SSA, by use of a married name or maiden or professional name not on record with IRS or SSA, or by delays in updating our files. Because of this discrepancy, we need to verify both name and social security number so that we can process your future returns better.

THE FORM AT THE BOTTOM SHOULD BE COMPLETED BY THE PERSON WHOSE NUMBER APPEARS ABOVE FOR VERIFICATION. PLEASE READ THE INSTRUCTIONS WHICH FOLLOW BEFORE FILLING IN THE FORM.

1. If you have a social security card, or you know your number, please be sure to enter that number in the box on the form that is captioned "Social Security Number" when you complete the form.

2. If you cannot locate your social security card or you are not sure what your social security number is or if you have never obtained a number, please leave blank the box on the form that is captioned "Social Security Number."

After the form is completed, please return this notice in the envelope provided. The Social Security Administration will issue you a correct social security card if one is required, without further action on your part. (See the back of this notice for Privacy Act information.)

Thank you for your cooperation.

Please print in dark ink or use typewriter.

TO BE COMPLETED BY SPOUSE

2 051244784 94 FIEL 77 052524901

SOCIAL SECURITY NUMBER

PLEASE DO NOT DETACH AT FOLD

1 Please Print Your Full Name (First Name) (Middle Name or Initial - if none, draw line —) (Last Name)

2 Print YOUR NAME AS SHOWN ON YOUR LAST CARD (First Name) (Middle Name or Initial - if none, draw line —) (Last Name)

3 DATE OF BIRTH (Month) (Day) (Year)

4 BIRTH DATE PREVIOUSLY REPORTED (If different from Item 3)

5 PLACE OF BIRTH (City) (County) (State)

6 SEX: MALE ☐ FEMALE ☐

7 MOTHER'S FULL NAME AT HER BIRTH (Her maiden name)

8 FATHER'S FULL NAME (Regardless of whether living or dead)

9 WHERE AND WHEN DID YOU GET YOUR FIRST CARD? (State) (Year)

10 YOUR MAILING ADDRESS (Number and Street, Apt. No., P.O. Box, or Rural Route) (City) (State) (ZIP Code)

11 TODAY'S DATE

12 TELEPHONE NO.

13 NOTICE: Whoever, with intent to falsify his or someone else's true identity, willfully furnishes or causes to be furnished false information in applying for a social security number, is subject to a fine of not more than $1,000 or imprisonment for up to 1 year, or both.

Sign YOUR NAME HERE (Do Not Print)

FORM 3263 (REV. 1-77)

T0512447-4 77 2 B4c(99)

Department of the Treasury
Internal Revenue Service Center

FRESNO, CA 93888

30903 59

DATE
JUNE 19, 1978

SOCIAL SECURITY NUMBER
138-50-5695

DOCUMENT LOCATOR NUMBER
94209-126-36388-8

◄ IF YOU INQUIRE ABOUT YOUR ACCOUNT, PLEASE REFER TO THESE NUMBERS

FORM NUMBER
1040A

TAX YEAR ENDED
DEC. 31, 1977

SPOUSE'S QUESTIONABLE SOCIAL SECURITY NUMBER
560-13-2149

7823

JOSEPH L & LESLIE M WILSON
% EUGENE CHAIKIN ESQ PO BOX 15156
SAN FRANCISCO CA 94115

VERIFICATION OF SPOUSE'S SOCIAL SECURITY NUMBER

When we processed your return for the above tax year, we found that your spouse's (wife or husband's) name and number did.not match the information in our files. The discrepancy may have been caused by an error by IRS or SSA, by use of a married name or maiden or professional name not on record with IRS or SSA, or by delays in updating our files. Because of this discrepancy, we need to verify both name and social security number so that we can process your future returns better.

THE FORM AT THE BOTTOM SHOULD BE COMPLETED BY THE PERSON WHOSE NUMBER APPEARS ABOVE FOR VERIFICATION. PLEASE READ THE INSTRUCTIONS WHICH FOLLOW BEFORE FILLING IN THE FORM.

1. If you have a social security card, or you know your number, please be sure to enter that number in the box on the form that is captioned "Social Security Number" when you complete the form.

2. If you cannot locate your social security card or you are not sure what your social security number is or if you have never obtained a number, please leave blank the box on the form that is captioned "Social Security Number."

After the form is completed, please return this notice in the envelope provided. The Social Security Administration will issue you a correct social security card if one is required, without further action on your part. (See the back of this notice for Privacy Act information.)

Thank you for your cooperation.

Please print in dark ink or use typewriter.

TO BE COMPLETED BY SPOUSE

2 138505695 94 WILS 77 560132149

SOCIAL SECURITY NUMBER

PLEASE DO NOT DETACH AT FOLD

1 Please Print Your Full Name (First Name) (Middle Name or Initial - if none, draw line —) (Last Name)

2 Print YOUR NAME AS SHOWN ON YOUR LAST CARD (First Name) (Middle Name or Initial - if none, draw line —) (Last Name)

3 DATE OF BIRTH (Month) (Day) (Year)

4 BIRTH DATE PREVIOUSLY REPORTED (If different from Item 3)

5 PLACE OF BIRTH (City) (County) (State)

6 SEX: MALE ☐ FEMALE ☐

7 MOTHER'S FULL NAME AT HER BIRTH (Her maiden name)

8 FATHER'S FULL NAME (Regardless of whether living or dead)

9 WHERE AND WHEN DID YOU GET YOUR FIRST CARD? (State) (Year)

10 YOUR MAILING ADDRESS (Number and Street, Apt. No., P.O. Box, or Rural Route) (City) (State) (ZIP Code)

11 TODAY'S DATE

12 TELEPHONE NO.

13 NOTICE: Whoever, with intent to falsify his or someone else's true identity, willfully furnishes or causes to be furnished false information in applying for a social security number, is subject to a fine of not more than $1,000 or imprisonment for up to 1 year, or both.

Sign YOUR NAME HERE (Do Not Print)

FORM 5263 (REV. 1-77)

T13*505695 77 2

84 c (700)

Department of the Treasury
Internal Revenue Service Center

FRESNO, CA 93888

63589 54

7824

LUNA M MURRALL
PO BOX 15156
SAN FRANCISCO CA 94115

Date of This Notice
JUNE 26, 1978

Social Security Number on Return
475-82-3136*

Document Locator Number
94209-140-02123-8

◀ If you inquire about your account, please refer to these numbers.

Form Number: 1040A
Year Ended: DEC. 31, 1976

VERIFICATION OF YOUR SOCIAL SECURITY NUMBER OR NAME

4 R

We are unable to complete the processing of your income tax return for the above year because the social security number or last name on it is different from our records. Please supply the information requested below. If you filed a joint return, give information for the first person named above. Please reply soon, as it will take several weeks to make corrections, to issue any refund to you, or to credit your account. An addressed envelope is enclosed for your convenience. Thank you for your cooperation.

4 475823136* 94 MURR R 76

Please print in dark ink or use typewriter.

PLEASE DO NOT DETACH AT FOLD

1	FULL NAME (First) (Middle, or initial—if none, draw line—) (Last)	SOCIAL SECURITY NUMBER
2	NAME AS SHOWN ON YOUR LAST SOCIAL SECURITY CARD, IF UNKNOWN, YOUR NAME AT BIRTH (First) (Middle, or initial—if none, draw line—) (Last)	
3	DATE OF BIRTH (Month) (Day) (Year)	4 BIRTH DATE PREVIOUSLY REPORTED (If different from item 3)
5	PLACE OF BIRTH (City) (County) (State)	6 SEX: MALE ☐ FEMALE ☐
7	MOTHER'S FULL NAME AT HER BIRTH (Her maiden name)	8 FATHER'S FULL NAME (Regardless of whether living or dead)
9	WHERE AND WHEN DID YOU GET YOUR FIRST SOCIAL SECURITY CARD? (State) (Year)	
10	YOUR PRESENT MAILING ADDRESS (Number and Street, Apt. No., P.O. Box, or Rural Route) (City) (State) (ZIP Code)	
11	TODAY'S DATE	NOTICE: Whoever, with intent to falsify his or someone else's true identity, willfully furnishes or causes to be furnished false information in applying for a social security number is subject to a fine of not more than $1,000 or imprisonment for up to 1 year, or both.
12	TELEPHONE NUMBER	13 Sign YOUR NAME HERE (Do not print)

T475823136 76 4

Form 3912 (Rev. 10-76)

B 4c (101)

Department of the Treasury
Internal Revenue
Service Center

FRESNO, CA 93888

33797 49

Date of This Notice
JUNE 19, 1978

Taxpayer Identifying Number
562-76-7806 TN

Document Locator Number
94211-140-03171-8

Form Number | Tax Period Ended
1040 | DEC. 31, 1976

◀ If you inquire about your account, please refer to these numbers

TN 7823

ELLIHUE DENNIS
PO BOX 15156
SAN FRANCISCO CA 94115

Overpayment Applied to Other Taxes

You overpaid the tax reported on the form identified above, and we applied part or all of the overpayment against other taxes you owe. All or part of any interest owed on the overpayment may also have been applied against those other taxes. The total amount applied is shown at right; shown below is a list of your unpaid accounts and the amount we applied to each.

If there is a balance due you of $1 or more, a refund will be sent to you.

This notice is for your information. It requires no reply.

Your Overpayment to IRS ...	$864.00
Portion of your overpayment applied to unpaid accounts. $168.71	
Interest applied to unpaid accounts. .00	
Total amount applied	168.71
Amount to be refunded to you ... (Any interest due you will be added)	695.29

YOUR NET OVERPAYMENT WILL BE REFUNDED IF YOU OWE NO OTHER TAXES.

Overpayment was applied to these accounts

Amount applied	Form	Tax period ended	Amount applied	Form	Tax period ended
$168.71	1040	DEC. 31, 1974			

Form 4350A (Rev. 6-78)

B 4c (102)

Form **1040** Department of the Treasury—Internal Revenue Service **U.S. Individual Income Tax Return** **1976** This space for IRS use only

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

Please print or type

Name (If joint return, give first names and initials of both): Ellihue — Last name: Dennis — Your social security number: 562 76 7806

Present home address (Number and street, including apartment number, or rural route): P.O Box 15156 — For Privacy Act Notification, see page 5 of Instructions. — Spouse's social security no.

City, town or post office, State and ZIP code: SAN FRANCISCO, CA 94115 — Occupation: Yours ▶ Custodian; Spouse's ▶

Filing Status (Check only ONE box)

1 ☐ Single
2 ☐ Married filing joint return (even if only one had income)
3 ☐ Married filing separately. If spouse is also filing give spouse's social security number in designated space above and enter full name here ▶
4 ☒ Unmarried Head of Household. See page 7 of Instructions to see if you qualify ▶ Fabian
5 ☐ Qualifying widow(er) with dependent child (Year spouse died ▶ 19). See page 7 of Instructions.

Exemptions

6a Regular ☒ Yourself ☐ Spouse — Enter number of boxes checked ▶ 1
b First names of your dependent children who lived with you Fabian — Enter number ▶ 1
c Number of other dependents (from line 7) ▶
d Total (add lines 6a, b, and c) ▶ 2
e Age 65 or older. ☐ Yourself ☐ Spouse — Enter number of boxes checked ▶
Blind. ☐ Yourself ☐ Spouse
f TOTAL (add lines 6d and e) ▶ 2

7 Other dependents:

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

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

Income — Please attach Copy B of Forms W-2 here

9	Wages, salaries, tips, and other employee compensation (Attach Forms W-2. If unavailable, see page 6 of Instructions.)	9	3336 —
10a	Dividends (See pages 9 and 15 of Instructions) ____, 10b less exclusion ____ Balance ▶ (If gross dividends and other distributions are over $400, list in Part I of Schedule B.)	10c	
11	Interest Income. (If $400 or less, enter total without listing in Schedule B. If over $400, enter total and list in Part II of Schedule B.)	11	
12	Income other than wages, dividends, and interest (from line 37)	12	
13	Total (add lines 9, 10c, 11 and 12)	13	
14	Adjustments to income (such as moving expense, etc. from line 42)	14	
15a	Subtract line 14 from line 13	15a	
b	Disability income exclusion (sick pay) (attach Form 2440)	15b	
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	3336 —

Tax, Payments and Credits

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

17a	Multiply $35.00 by the number of exemptions on line 6d	17a	70 —	(If box on line 3 is checked see page 10 of Instructions)
b	Enter 2% of line 47 but not more than $180 ($90 if box 3 is checked)	17b	3 —	Enter larger of a or b
18	Balance. Subtract line 17c from line 16 and enter difference (but not less than zero)	17c	70 —	
19	Credits (from line 54)	18	−0 —	
20	Balance. Subtract line 19 from line 18 and enter difference (but not less than zero)	19		
21	Other taxes (from line 62)	20	−0 —	
22	Total (add lines 20 and 21)	21		
23a	Total Federal income tax withheld. (attach Forms W-2, or W-2P to front)	22	−0 —	
b	1976 estimated tax payments (include amount allowed as credit from 1975 return)	23a	$30 —	
c	Earned income credit. (from page 2 of Instructions)	23b		
d	Amount paid with Form 4868	23c	334 —	
e	Other payments (from line 66)	23d		
24	TOTAL (add lines 23a through e)	23e		

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

Due or Refund — Please attach Check or Money Order here

24		24	864 —
25	If line 22 is larger than line 24, enter BALANCE DUE IRS (Check here ▶ ☐, if Form 2210 or Form 2210F is attached. See page 10 of Instructions.)	25	
26	If line 24 is larger than line 22, enter amount OVERPAID	26	864 —
27	Amount of line 26 to be REFUNDED TO YOU	27	864 —
28	Amount of line 26 to be credited on 1977 estimated tax ▶ 28		

Sign Here

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

Your signature: Ellihue Dennis — Date: 4/8/77

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

Preparer's signature (and employer's name, if any) — Date

Identifying number (see Instructions) — Address (and ZIP code)

B4C(103)

Part I Income other than Wages, Dividends and Interest

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

Part II Adjustments to Income

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

Part III Tax Computation

43	Adjusted gross income (from line 15c). If you have unearned income and can be claimed as a dependent on your parent's return, check here ▶ ☐ and see page 9 of Instructions	43	3336 —
44a	If you itemize deductions, check here ▶ ☐, and enter total from Schedule A, line 40, and attach Schedule A		
b	Standard deduction—If you do not itemize deductions, check here ▶ ☐, and:		
	If you checked the box on line: 2 or 5, enter the greater of $2,100 OR 16% of line 43—but not more than $2,800; 1 or 4, enter the greater of $1,700 OR 16% of line 43—but not more than $2,400; 3, enter the greater of $1,050 OR 16% of line 43—but not more than $1,400	44	1700 —
45	Subtract line 44 from line 43 and enter difference (but not less than zero)	45	1636 —
46	Multiply total number of exemptions claimed on line 6f by $750	46	1500 —
47	Taxable income. Subtract line 46 from line 45 and enter difference (but not less than zero)	47	136 —

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

Part IV Credits

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

Part V Other Taxes

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

Part VI Other Payments

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

☆ U.S. GOVERNMENT PRINTING OFFICE : 1976—O-218-201 94-0743750

B4 c (104)

Wage and Tax Statement 1976

95-6000927 W
COUNTY OF LOS ANGELES - AUDITOR -
CONTROLLER - HALL OF ADMINISTRATION
LOS ANGELES, CALIF. 90012

Type or print EMPLOYER'S name, address, ZIP code and Federal identifying number.

Copy B To be filed with employee's FEDERAL tax return

Employer's State identifying number
800-9593

Employee's social security number	1 Federal income tax withheld	2 Wages, tips, and other compensation	3 FICA employee tax withheld	4 Total FICA wages
562-76-7606	529.73	3,335.89	195.15	3,335.89
Type or print Employee's name, address, and ZIP code below.		5 Was employee covered by a qualified pension plan, etc.?	6	7 Deferred Compensation
461 69-0331187 022131 DENNIS ELLIHUE 1415 NADEAU ST LOS ANGELES CALIF		YES		
		8 State or local tax withheld	9 State or local wages	10 State or locality
		89.04	3,335.89	CA
		11 State or local tax withheld	12 State or local wages	13 State or locality

Form W-2

B4c(105)

RESIDENT **540**

INDIVIDUAL CALIFORNIA INCOME TAX

TAXABLE YEAR **1976**

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

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

NAME (If joint return, give first names and initials of both): Ellihue
LAST NAME: Dennis
PRESENT HOME ADDRESS (Number and street, including apartment number, or rural route):
CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE:

FOR PRIVACY NOTIFICATION SEE PAGE 2 OF INSTRUCTIONS
Your Social Security Number: 562 : 76 : 7806
Spouse's Social Security Number:
OCCUPATION: Years: Custodian; Spouse's:

FILING STATUS (Check Only One)

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

EXEMPTIONS CREDITS

6 Personal { If line 1 or 3 checked, enter $25 / If line 2, 4 or 5 checked, enter $50 } ● — 6: 50 00
7 Dependents—Do not list the person who qualifies you as head of household. Total Number ■ _____ × $8 ● — 7: 00
8 Blind (see instructions) Number of blind exemptions _____ × $8 — 8: 00
9 Total exemption credits (add lines 6, 7 and 8) Enter here and on line 20 — 9: 50 00

ATTACH COPY 2 OF FORM W-2 HERE

10	Wages, salaries, tips and other employee compensation { Attach copy 2 of Form(s) W-2 to face of this return. If unavailable, see instructions, Page 10 } ●	10	3336 —
11	Dividends—before federal exclusion. Enter total (if over $400, complete and attach Schedule B(540)) ●	11	
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	
14	Total (add lines 10, 11, 12 and 13)	14	
15	Adjustments to income (from line 55)	15	
16	Adjusted gross income (subtract line 15 from line 14) ■	16	3336 —

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

17	Deductions: Itemized (from line 63) OR STANDARD ($1,000 If line 1 or 3 checked—$2,000 If line 2, 4 or 5 checked) ●	17	
18	Taxable income (subtract line 17 from line 16) Compute tax from Tax Rate Schedule—Enter tax on line 19 ●	18	
19	Tax from (check one) ☒ Tax Table ☐ Tax Rate Schedule ☐ Income Averaging Schedule (G or G-1) ●	19	-0 —
20	Total exemption credits (from line 9, above)	20	50 —
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	80 —
23	Net tax liability (subtract line 22 from line 21—If line 22 is greater than line 21, enter zero)	23	-0 —
24	Other taxes (from line 71)	24	
25	Total tax liability (add lines 23 and 24) ◉ ■	25	-0 —

ATTACH HERE

26	Total California income tax withheld (attach W-2 or W-2P to face of this return) ■	26	89 —	
27	Renter's credit—if you lived in rented property on March 1, 1976, complete Part 1 on page 2 ■	27	37 —	
28	1976 California estimated tax payments ◆	28		
29	Excess California SDI tax withheld (see instructions) ◆	29		
30	Total Credits			126 —
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		
32	If line 25 is smaller than line 30, enter amount OVERPAID ●	32	126 —	
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	126 —	
34	Amount of line 32 to be credited on your 1977 ESTIMATED TAX ■	34		

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

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

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

SIGN HERE ▶ Ellihue Dennis — Your signature — Date: 4/18/78
Spouse's signature—If filing a joint return — Date
▶ Preparer's signature (other than taxpayer) — Date
Address (and Zip code)

84C(106)

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	
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	

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

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.

B4c(107)

NOVEMBER 16, 1976 TUESDAY

TO: MARIA KATSARIS

FROM: GENE CHAIKIN

SUBJECT: BARBARA HOYER
FILE 1744

BY THE OFFICE
IT HAS BEEN APPROVED/TO SET UP A SPECIAL ACCOUNT FOR BARBARA HOYER TO PUT HER CHECK IN. THE ACCOUNT SHOULD BE HANDLED BY MARIA KATSARIS. EVERY MONTH, ONE-HALF OF HER NET EARNINGS SHOULD BE PAID BY CHECK TO P. T. AS A DONATION. THE REST CAN BE PAID TO APOSTOLIC CORPORATION AS PAYMENT FOR THE ROOM AND BOARD AND MISCELLANEOUS EXPENSES OF HERSELF, TIM, MIKE, AND TERRY. ALSO PAID FROM THIS ACCOUNT SHOULD BE HER MEDICAL EXPENSES, THE MEDICAL EXPENSES OF THE OTHERS, AND ANY EXPENSES THAT SHE MUST HAVE FOR HER WORK SUCH AS UNIFORMS, SPECIAL WATCH, OR WHATEVER. AS WE WORK WITH THE SITUATION, THERE WILL BE OTHER EXPENSES TO BE PAID FROM THE ACCOUNT SO THAT RATHER PAYING ALL OF THE MONEY AFTER PAYING P.T. TO APOSTOLIC CORPORATION, THERE SHOULD BE SOME RESERVE, SAY $200 or $300 FOR THESE OTHER MISCELLANEOUS EXPENSES. THE ACCOUNT SHOULD BE SET UP AS MARIA KATSARIS MANAGERIAL ACCOUNT FOR TIMOTHY AND BARBARA CARTER.

GENE CHAIKIN

B4C(108)

Department of the Treasury
Internal Revenue Service

Date of This Letter
06-23-78
Social Security Number
547-32-6089 IU
Document Locator Number
95211-116-07549-6

If you inquire about your account, please refer to these numbers or attach this letter ▶

BURGER E DEAN
PO BOX 15156
SAN FRANCISCO, CA 94115

502 A89 9505

Dear Taxpayer:

We have previously written to you about the Federal tax shown below. It is overdue and you should pay the total amount due within 10 days from the date of this letter to avoid additional interest and penalties.

Please make your check or money order payable to the Internal Revenue Service and write your social security number on it. Include this letter with your payment so we can quickly identify and credit your account. If you think the amount shown below is incorrect because of a recent payment or for any other reason, please send us the amount you believe is due and explain the difference on the back of this letter. Use the enclosed envelope to mail us your payment. The copy of this letter is for your records.

If you cannot pay this amount in full, please refer to the enclosed copy of Publication 586A, The Collection Process (Income Tax Accounts), which provides information about our collection procedures and your rights in relation to them. If you have other questions about this bill, or want to discuss payment, please contact any Internal Revenue Service office within 10 days from the date of this letter. The telephone number is on the enclosed notice.

Sincerely yours,

Director, Service Center

E.I. #75-0696577

Enclosures:
Envelope
Copy of this letter
Publication 586A
Telephone Number Notice

Tax Form Number 1040
Tax Period Ended 12-31-75

Balance of Prior Assessments	$ 237.09
Late Payment Penalty	29.12
Interest	33.48
Total Amount Due	$ 299.69

Reply to:
INTERNAL REVENUE SERVICE
P.O. BOX 12586
FRESNO, CA 93778

30-7512

B4c(109)

D3967 (Part 1) (Rev. 12-76)

1. Cobb libel suit - attached is a copy of it (3 copies).

2. Katsaris libel suit - attached is a copy of Charles motion for change of venue. Grounds: it's based on the third cause of action of Katsaris complaint, where nothing that is alleged there to have happene happened in Mendocino County. Defendant Sandy B signs a declaration stating she is not a resident of Mendocino County, and begins declaration "I am informed I am a defendant" so as to protect her since she's not been served as a defendant yet. Charles does not want Carol Stahl to go over as she will be needed to sign declarations here in this lawsuit and others.

3. He wants to sue TOS on grounds of conflict of interest, breaching attorney/client confidentiality, preparing suit papers this weekend, wants kplaintiffs to be those people who have been named in lawsuits already filed against us here, who reside here in the States - this is Martha, Dr. Bedford, and Lillie. He is suing for injunction against TOS for violation of attorney/client relationship, chasing cases (champetry = soliciting); he will ask Superior Court to enjoin, has jurisdiction in San Francisco court because of Cobb suit filed in San Francisco Superior Court. Alege TOS has personal vendetta, considering including allegations re TOS and child but not decided on that yet; will have Carol Stahl as corporate presidentsign the complaint, and send a copy of it to the State Bar, hoping for disbarment, though might end up in probation. He doesnt care at this point the ultimate decision by the State Bar; but would hope that if found in our favor, TOS would be stricken from the cases, from participation in either overtly or covertly. He will file similar action in each one of the lawsuits filed against us, against Stoen.

4. Compressor suit - he is going to try to get an attorney in Ukiah(?) to represent us. Sheriff served writ of possession papers at ranch; could not serve complaint because Claire wasnt there. Claire is named the party because she and Harold signedthe lease with Snyder.

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6. Charles will not consolidate the cases - they are unreallated, one is for fraud on property sale; two are for libel, all filed in different locales, and he doesnt want to put all that mess in front of one jury.

7. Truth Enterpreises - written by Tim Clancy: We had been holding off on dissolving Truth as a corporation until we heard from Bentzman just exactly what our liabilities would be with printing various kinds of literature under

B 4 c (110)

the auspices of the church. We showed him various samples of ~~itsex~~ the work we had done, such as Mary Warner's book, some posters for Dennis B's group, and the National Alliance against Racist and Political Oppression. He recommended that we formally dissolve the corporation with the Franchise Tax Board, which will require a resolution from the Board of Directors, which are all overseas. He said that as long as we are not printing anything that would be affecting pending legislation or partisan material in election campaigns, we were all right. He said all the material we showed him would be acceptable for a church to do.

Yesterday (June 30) was the end of the second quarter for taxes. We are going to stop doing business as Truth as of then, and do whatever is required to formally end the corporation unless you have other thoughts on it there.

Note from June: remember, Truth was a tax loophole for Chaikin; does that matter anymore?

B4c (iii)

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B4c (112)

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B4c (113)

B-4-D

Reports

38-41

Jo Mildred

Law Office Report #38 July 8, 1978 from June

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B4d(1)

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B4d (2)

WILLIAM J. O'KEEFFE
ATTORNEY AT LAW
80 STONESTOWN, SUITE 102
SAN FRANCISCO, CALIF. 94132
TELEPHONE 664-6788

June 28, 1978

Mrs. Georgia Lee Lacy
871 Grove Street
San Francisco, California 94117

Dear Mrs. Lacy:

Enclosed please find new Birth Certificate for Donna, which was sent to me by the State Department of Health today.

Yours very truly,

William J. O'Keeffe

WJO'K:ts
Encl.

B4d(3)

OF CALIFORNIA
MENT OF HEALTH

OFFICE OF
ATE REGISTRAR
AL STATISTICS

to certify that
a true copy of
cument filed in
fice

10, 1978

62-333908 — 3801 — 17177

CERTIFICATE OF LIVE BIRTH
STATE OF CALIFORNIA

STATE BIRTH CERTIFICATE NUMBER — LOCAL REGISTRATION DISTRICT AND CERTIFICATE NUMBER

THIS CHILD	1A. NAME OF CHILD—FIRST: Donna	1B. MIDDLE: Louise	1C. LAST: Lacy		
	2. SEX: Female	3A. TWO BIRTH, SINGLE, TWIN, ETC.: Single	3B. IF MULTIPLE, THIS CHILD LIVE, ETC.:	4. BIRTHWEIGHT: 3033	5A. DATE OF BIRTH—MONTH, DAY, YEAR: 11/15/62
	5B. HOUR: 1300				
PLACE OF BIRTH	6A. PLACE OF BIRTH—NAME OF HOSPITAL: San Francisco General	6B. STREET ADDRESS (STREET, NUMBER, OR LOCATION): 22nd & Potrero			
	6C. CITY OR TOWN: San Francisco	6D. COUNTY: San Francisco			
MOTHER OF CHILD	7A. BIRTH NAME OF MOTHER—FIRST: Georgia	7B. MIDDLE: Lee	7C. LAST: Palmer	8. STATE OF BIRTH: TX	9. AGE OF MOTHER: 52
FATHER OF CHILD	10A. NAME OF FATHER—FIRST: Frank	10B. MIDDLE:	10C. LAST: Lacy	11. STATE OF BIRTH: TX	12. AGE OF FATHER:
PARENT'S CERTIFICATION	I CERTIFY THAT I HAVE REVIEWED THE STATE INFORMATION AND THAT IT IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.	13A. PARENT OR OTHER INFORMANT—SIGNATURE: Georgia Lee Lacy	13B. RELATIONSHIP TO CHILD: Mother	13C. DATE REVIEWED AND SIGNED: 11/16/62	
ATTENDANT'S CERTIFICATION	I CERTIFY THAT I ATTENDED THIS BIRTH AND THAT THE CHILD WAS BORN ALIVE AT THE HOUR, DATE AND PLACE STATED.	14A. PHYSICIAN (OR OTHER PERSON WHO ATTENDED THIS BIRTH)—DEGREE OR TITLE AND TYPE NAME, SIGNATURE: F.K. Chapler, M.D.	14B. DATE SIGNED:		
		14C. ADDRESS: San Francisco	14D. ATTENDANT'S TAXONOMY CODE:		
LOCAL REGISTRAR	15. DEATH—ENTER DATE OF DEATH	16. LOCAL REGISTRAR—SIGNATURE: Ellis D. Sox, M.D.	17. DATE RECEIVED FOR REGISTRATION: 11/23/62		

B4d (4)

LAW OFFICES
Dicker & Dicker
A PROFESSIONAL CORPORATION
SUITE 801
1180 SOUTH BEVERLY DRIVE
Los Angeles, California 90035
(213) 553-9700 - 879-4777

June 7, 1978

CLARA JOHNSON
1435 Alvarado Terrace
Los Angeles, CA 90006

Invoice #5968

CHARGES FOR LEGAL SERVICES RE: WILLIAMS vs. TURNER
2829 Wellington Road,

FEE: $100.00

DUPLICATE

ITEMIZED COSTS:

Filing Fee	$15.00
Writ of Execution	
Marshal's Fee	
Abstract of Judgment	
County Recorder	
Process Server	38.00
Wage Garnishment	

TOTAL COSTS: $ 53.00

TOTAL CHARGES FOR CASE: $153.00

B4d(5)

DISTRICT OFFICE
SANTA ROSA CA

DEPARTMENT OF
HEALTH, EDUCATION, AND WELFARE
SOCIAL SECURITY ADMINISTRATION

CLAIM NUMBER
303-10-4049HA

Certificate of Social Insurance Award

PAYMENT CENTER: BALTIMORE MD 21241

DATE: 12/09/65

THIS IS TO CERTIFY THAT THE PERSON(S) NAMED BELOW BECAME ENTITLED TO THE INSURANCE BENEFITS SHOWN, PAYABLE UNDER TITLE II OF THE SOCIAL SECURITY ACT.

TYPE OF BENEFIT	NAME AND ADDRESS OF PAYEE AS THE CLAIMANT OR AS REPRESENTATIVE OF THE CLAIMANT	DATE OF ENTITLEMENT	MONTHLY BENEFIT	AMOUNT OF FIRST CHECK
	CLEAVE L SWINNEY 1201 S DORA ST UKIAH CALIF 95482	10/65	$116.70	$233.40
		TYPE OF BENEFIT--DISABILITY		

Robert M. Ball

ROBERT M. BALL
COMMISSIONER OF SOCIAL SECURITY

880

READ THE OTHER SIDE OF THIS CERTIFICATE AND THE ENCLOSED INSTRUCTIONS FOR IMPORTANT INFORMATION AND CONDITIONS UNDER WHICH THESE BENEFITS ARE NOT PAYABLE.

OA-30 (8-64)

B4d(6)

KEEP AS A PERMANENT RECORD—DO NOT DESTROY

STATE OF CALIFORNIA
FRANCHISE TAX BOARD
SACRAMENTO CA 95857

REQUEST FOR PAST DUE RETURN

Date: 06/30/78

APOSTOLIC CORPORATION

Corporate No.: 7640140 AC5**

P O BX 15156
SN FRANCISCO CA 94115

Income Year Ended: 01/31/78

Due Date of Return: 04/15/78

We have not received your return for the income year ended 01/31/78. As required by law, we are making a formal legal demand that the return be filed.

EVERY CORPORATION, EVEN THOUGH INACTIVE OR OPERATING AT A LOSS, IS REQUIRED TO FILE A RETURN FOR EACH INCOME PERIOD AND PAY THE TAX DUE UNTIL DISSOLVED OR WITHDRAWN.

You should resolve this matter now by filing the return promptly with payment of tax, penalties, and interest.

Please contact us if you have any questions regarding this notice.

PLEASE TYPE OR PRINT

DO NOT USE THIS SPACE
Change year ☐
Change address ☐

Address, if different from that shown:

Number and street _____

City, state, zip code _____

Signature _____ Telephone Number _____

Date _____

TAXPAYER SERVICE
TELEPHONE (800) 852-7050

FTB 5834-M (10-77)

B4d(7)

To Mildred

Law Office Report #38 July 8, 1978 from June page 1

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B 4d (9)

WILLIAM J. O'KEEFFE
ATTORNEY AT LAW
60 STONESTOWN, SUITE 102
SAN FRANCISCO, CALIF. 94132
TELEPHONE 664-6788

June 28, 1978

Mrs. Georgia Lee Lacy
871 Grove Street
San Francisco, California 94117

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Yours very truly,

William J. O'Keeffe

WJO'K:ts
Encl.

B4d(10)

CALIFORNIA
NT OF HEALTH
ICE OF
REGISTRAR
STATISTICS
certify that
line copy of
ent filed in
1978

62-33908 — CERTIFICATE OF LIVE BIRTH — STATE OF CALIFORNIA — 3801 — 17177

CHILD	3. NAME OF CHILD: Donna	Louise	Lacy				
	4. SEX: Female	5. TWIN, TRIPLET, OR OTHER: Single	6. BIRTH NUMBER: 3033	7. DATE OF BIRTH: 11/15/62	8. HOUR: 1300		
PLACE OF BIRTH	9. PLACE OF BIRTH: San Francisco General	10. STREET ADDRESS: 22nd & Potrero					
	11. CITY OR TOWN: San Francisco	12. COUNTY: San Francisco					
MOTHER OF CHILD	13. NAME OF MOTHER: Georgia	Lee	Palmer	15. STATE OF BIRTH: TX	16. AGE OF MOTHER: 32		
FATHER OF CHILD	17. NAME OF FATHER: Frank		Lacy	19. STATE OF BIRTH: TX	20. AGE OF FATHER:		
PARENT'S CERTIFICATION	21. INFORMANT: Georgia Lee Lacy			22. RELATIONSHIP: Mother	23. DATE SIGNED: 11/16/62		
ATTENDANT'S CERTIFICATION	24. I CERTIFY THAT I ATTENDED THE BIRTH OF THIS CHILD: F.K. Chapler, M.D.						
	25. ADDRESS: San Francisco						
LOCAL REGISTRAR	26. DATE RECEIVED BY LOCAL REGISTRAR:	27. LOCAL REGISTRAR: Ellis D. Sox, M.D.					11/23/62

LAW OFFICES
Dicker & Dicker
A PROFESSIONAL CORPORATION
SUITE 801
1180 SOUTH BEVERLY DRIVE
Los Angeles, California 90035
(213) 553-9700 - 879-4777

June 7, 1978

CLARA JOHNSON
1435 Alvarado Terrace
Los Angeles, CA 90006

Invoice #5968

CHARGES FOR LEGAL SERVICES RE: WILLIAMS vs. TURNER
2829 Wellington Road,
FEE: $100.00

DUPLICATE

ITEMIZED COSTS:

Filing Fee	$15.00
Writ of Execution	
Marshal's Fee	
Abstract of Judgment	
County Recorder	
Process Server	38.00
Wage Garnishment	

TOTAL COSTS: $ 53.00

TOTAL CHARGES FOR CASE: $153.00

B4d(12)

DISTRICT OFFICE
SANTA ROSA CA

DEPARTMENT OF
HEALTH, EDUCATION, AND WELFARE
SOCIAL SECURITY ADMINISTRATION

CLAIM NUMBER
303-10-4049HA

Certificate of Social Insurance Award

PAYMENT CENTER: BALTIMORE MD 21241

DATE: 12/09/65

THIS IS TO CERTIFY THAT THE PERSON(S) NAMED BELOW BECAME ENTITLED TO THE INSURANCE BENEFITS SHOWN, PAYABLE UNDER TITLE II OF THE SOCIAL SECURITY ACT.

TYPE OF BENEFIT	NAME AND ADDRESS OF PAYEE AS THE CLAIMANT OR AS REPRESENTATIVE OF THE CLAIMANT	DATE OF ENTITLEMENT	MONTHLY BENEFIT	AMOUNT OF FIRST CHECK
	CLEAVE L SWINNEY 1201 S DORA ST UKIAH CALIF 95482	10/65	$116.70	$233.40
		TYPE OF BENEFIT- DISABILITY		

Robert M. Ball

ROBERT M. BALL
COMMISSIONER OF SOCIAL SECURITY

880 I

READ THE OTHER SIDE OF THIS CERTIFICATE AND THE ENCLOSED INSTRUCTIONS FOR IMPORTANT INFORMATION AND CONDITIONS UNDER WHICH THESE BENEFITS ARE NOT PAYABLE.

SSA-30 (8-64)

B4d (13)

KEEP AS A PERMANENT RECORD—DO NOT DESTROY

STATE OF CALIFORNIA
FRANCHISE TAX BOARD
SACRAMENTO CA 95857

REQUEST FOR PAST DUE RETURN.

Date: 06/30/78

APOSTOLIC CORPORATION

P O BX 15156
SN FRANCISCO CA 94115

Corporate No.: 7640140 AC5**

Income Year Ended: 01/31/78

Due Date of Return: 04/15/78

We have not received your return for the income year ended 01/31/78. As required by law, we are making a formal legal demand that the return be filed.

EVERY CORPORATION, EVEN THOUGH INACTIVE OR OPERATING AT A LOSS, IS REQUIRED TO FILE A RETURN FOR EACH INCOME PERIOD AND PAY THE TAX DUE UNTIL DISSOLVED OR WITHDRAWN.

You should resolve this matter now by filing the return promptly with payment of tax, penalties, and interest.

Please contact us if you have any questions regarding this notice.

PLEASE TYPE OR PRINT

DO NOT USE THIS SPACE	
Change year	
Change address	

Address, if different from that shown:

Number and street _____

City, state, zip code _____

Signature _____ Telephone Number _____

Date _____

TAXPAYER SERVICE
TELEPHONE (800) 852-7050

FTB 5834-M (10-77)

B4d (14)

To Mildred

Law Office Report #38 July 8, 1978 from June page 1

1. Attached is copy of lawsuit being filed next week by Pete against Blanche. The idea is to cut Blanche off at the pass with the injunction, assuming the court would grant the order to show cause and enjoin Blanche from representing or working with ex members, etc. This would tie up the 3 suits brought by Blanche,

2. ~~Sam~~ Willits Fuel situation: Monday Rob Tarver, Don Beck, and Realtor Haycock will go to Bob Peters on whose property the pumps are stored, and discuss the fuel pumps; Rob will take a tap to see if there is any fuel left and how much; Haycock has a possible buyer.

3. Attached is ~~original~~ copy of new birth certificate for Donna Lacy, this makes the adoption of Donna by Georgia Lacy official and final. This should be kept securely with records there. I'm sure Mrs. Lacy would be very pleased to see it; she went through a lot to get it. (original kept here in James' records.)

4. Clara Johnson/Syola Williams suit - attached is bill from the attorney, For you to handle however you want it to be done.

5. Cleve Swinney - attached is ~~original~~ copy of Social Security Award which should be kept there for Cleve's records.

6. 1752 McKinnon Street, SF - reported on Bedford's last report which went over with Gloria this week; new news: Bedford listed it today with local realtor, realtor gave favorable report and thinks it will sell easily. Using Edwards' power of attorney for listing agreement, property consists of 2 lots and is listed to be sold for one piece, listed at $24,000, cash, 10% commission to realtor.

7. See law office report #30, dated May 13, 1978, item 3. Irvin informed me last week that one of the items that was removed belonged to Blanche. Somehow communications got mistaken and mixed up because it has always been our position not to move that one, not to keep it in our pantry but close by at our neighbor's kitchen. What has happened is that that one was dealt with exactly as the ohhers were, ended up in the Mission district; Irvin was careful ~~xx~~ of the cold air and wore gloves and warm coat ~~xxgxixxx~~ but doesnt remember if he removed the plates from the dinner table

8. Apostolic Corp: We have received attached Request for Past Due Return. How do you propose to handle this? Before this reaches you I will have put this over the radio and possibly consulted Walter; I know Walter's first question will be, well did you file taxes for 1977? Why not? Whatever Walter will do will be a stalling operation, I would assume; this should be discussed by Chet and Cheryl and Evelyns mother and Mildred and whoever else...Martha and I are speechless as usual, struck dumb, youmight say...

B4d(15)

9. Edith Cordell bill - in tracking down how much Medi-Cal and Medicare has paid on a bill she owes to Dr. Morton Rosenblum, ~~k~~ Joanne Davis has traced down that a $28.80 Medicare check was sent over for Edith's endorsement, and we have no record of it being returned here after endorsement. Would someone please check this out? Dr. Rosenblum sends his bills c/o Peoples Temple~~k~~.
Also, ~~if~~ you do get ~~MXXXXX~~ Medicare or Medi-Cal checks for people to endorse, I assume you do send them back to us, don't you? Once they're endorsed, they have to be used to pay off the medical bill - and cashing Medicare or Medi-Cal checks over there would look strange, I should think.

10. Mildred asked for a report on Lee Ann Thompson, Kay Rosas' little girl.
The child's legal guardian is Marie Mills, who is still trying to get her foster children to be legally hers and away ~~fxxx~~ from jurisdiction of the court so she can take them over. Marie's attitude is very positive; she participates in service all the time, helps Lorie with the letters when we have letters in service, sings in the choir, plays the piano as back up for Jean Alexander. The child is in a good family situation, she has 7 other sisters and brothers aging from age 5 all the way up to 16. Two of the foster children are impossible legal problems; ~~HE~~ they are 16 and 13 and their paretns are very hostile to the church, live in Arizona, and have already asked for their children back but the children won't go. As far as Marie going over, it will be a long time because she WILL NOT give up the foster children, and she is gradually trying to get them, one by one, for herself. This last week she went to court and won in a freedom from custody and control case for one little one, age 6, a foster child who is now going to be adopted by her. She has first preference and has been assured there should be no problem. The whole thing with Marie is time. Since the kids are wards of the court, she cant just pick ~~and~~ up and leave. I dont think she would mind if we sent over Lee Ann, if that's why your asking. It would be one less mouth to feed and she has a lot of them, plus an alcoholic husband. As far as structure, Lee Ann does well in her present situation, probably would be difficult to handle if she went over alone, for awhile at least, because she has never liked her mother and wanted to change her name to Mills when Marie took her. The guardianship is one of person and estate, so preferably the estate should be terminated before Lee Ann goes over. The case is a Los Angeles case so I guess Frolich would have to do it. The estate is AFDC and that is all. I dont know why you are asking, but if you have in mind sending her on ahead, let me know and I will talk to Marie about it.

B41(16)

WILLIAM J. O'KEEFFE
ATTORNEY AT LAW
60 STONESTOWN, SUITE 102
SAN FRANCISCO, CALIF. 94132
TELEPHONE 664-6788

June 28, 1978

Mrs. Georgia Lee Lacy
871 Grove Street
San Francisco, California 94117

Dear Mrs. Lacy:

Enclosed please find new Birth Certificate for Donna, which was sent to me by the State Department of Health today.

Yours very truly,

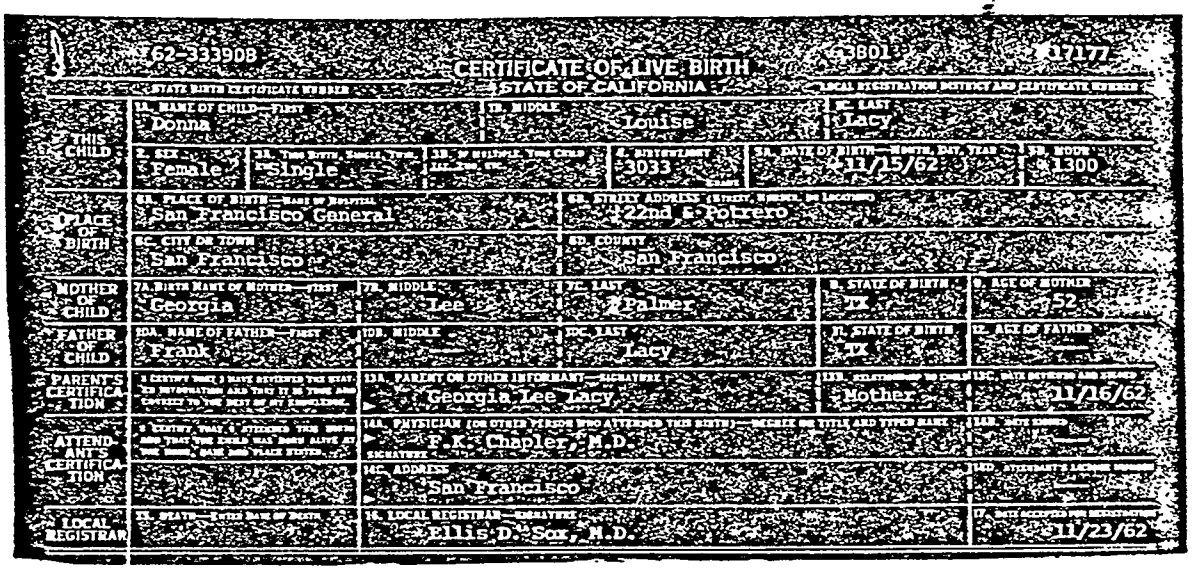
William J. O'Keeffe

WJO'K:ts
Encl.

B4d (17)

LIFORNIA
OF HEALTH
OF
GISTRAR
ATISTICS
ify that
copy of
filed in

1978



62-333908 — CERTIFICATE OF LIVE BIRTH — 3801 — 17177

STATE BIRTH CERTIFICATE NUMBER — STATE OF CALIFORNIA — LOCAL REGISTRATION DISTRICT AND CERTIFICATE NUMBER

THIS CHILD	1A. NAME OF CHILD—FIRST: Donna	1B. MIDDLE: Louise	1C. LAST: Lacy		
	2. SEX: Female	3A. THIS BIRTH, SINGLE, TWIN, ETC.: Single	3B. IF MULTIPLE, THIS CHILD LIVE—SIGN, ETC.:	4. BIRTHWEIGHT: 3033	5A. DATE OF BIRTH—MONTH, DAY, YEAR: 11/15/62
	5B. HOUR: 1300				
PLACE OF BIRTH	6A. PLACE OF BIRTH—NAME OF HOSPITAL: San Francisco General	6B. STREET ADDRESS (STREET, NUMBER, OR LOCATION): 22nd & Potrero			
	6C. CITY OR TOWN: San Francisco	6D. COUNTY: San Francisco			
MOTHER OF CHILD	7A. BIRTH NAME OF MOTHER—FIRST: Georgia	7B. MIDDLE: Lee	7C. LAST: Palmer	8. STATE OF BIRTH: NVK	9. AGE OF MOTHER: 52
FATHER OF CHILD	10A. NAME OF FATHER—FIRST: Frank	10B. MIDDLE:	10C. LAST: Lacy	11. STATE OF BIRTH: NVK	12. AGE OF FATHER:
PARENT'S CERTIFICATION	1 CERTIFY THAT I HAVE REVIEWED THIS STATE IN INFORMATION AND THAT IT IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE	13A. PARENT OR OTHER INFORMANT—SIGNATURE: Georgia Lee Lacy	13B. RELATIONSHIP TO CHILD: Mother	13C. DATE REVIEWED AND SIGNED: 11/16/62	
ATTENDANT'S CERTIFICATION	1 CERTIFY THAT I ATTENDED THIS BIRTH AND THAT THE CHILD WAS BORN ALIVE AT THE HOUR, DAY AND PLACE STATED	14A. PHYSICIAN (OR OTHER PERSON WHO ATTENDED THIS BIRTH) — SIGNATURE: F.K. Chapler, M.D.	14B. DEGREE, TITLE AND TYPED NAME:	14C. DATE SIGNED:	
		14C. ADDRESS: San Francisco		14D. DATE RECEIVED BY LOCAL REGISTRAR:	
LOCAL REGISTRAR	15. DEATH—DATE RECEIVED BY LOCAL REGISTRAR:	16. LOCAL REGISTRAR—SIGNATURE: Ellis D. Sox, M.D.		17. DATE RECEIVED FOR REGISTRATION: 11/23/62	

B-4-d (18)

LAW OFFICES
Dicker & Dicker
A PROFESSIONAL CORPORATION
SUITE 501
1180 SOUTH BEVERLY DRIVE
Los Angeles, California 90035
(213) 553-8700 • 879-4777

June 7, 1978

CLARA JOHNSON
1435 Alvarado Terrace
Los Angeles, CA 90006

-- Invoice #5968

CHARGES FOR LEGAL SERVICES RE: WILLIAMS vs. TURNER
2829 Wellington Road,
FEE: $100.00

DUPLICATE

ITEMIZED COSTS:

Filing Fee	$15.00
Writ of Execution	
Marshal's Fee	
Abstract of Judgment	
County Recorder	
Process Server	38.00
Wage Garnishment	

TOTAL COSTS: $ 53.00

TOTAL CHARGES FOR CASE: $153.00

B4d(19)

DISTRICT OFFICE
SANTA ROSA CA

DEPARTMENT OF
HEALTH, EDUCATION, AND WELFARE
SOCIAL SECURITY ADMINISTRATION

CLAIM NUMBER
303-10-4049HA

Certificate of Social Insurance Award

PAYMENT CENTER: BALTIMORE MD 21241

DATE: 12/09/65

THIS IS TO CERTIFY THAT THE PERSON(S) NAMED BELOW BECAME ENTITLED TO THE INSURANCE BENEFITS SHOWN, PAYABLE UNDER TITLE II OF THE SOCIAL SECURITY ACT.

TYPE OF BENEFIT	NAME AND ADDRESS OF PAYEE AS THE CLAIMANT OR AS REPRESENTATIVE OF THE CLAIMANT	DATE OF ENTITLEMENT	MONTHLY BENEFIT	AMOUNT OF FIRST CHECK
	CLEAVE L SWINNEY 1201 S DORA ST UKIAH CALIF 95482	10/65	$116.70	$233.40
		TYPE OF BENEFIT- DISABILITY		

Robert M. Ball

ROBERT M. BALL
COMMISSIONER OF SOCIAL SECURITY

880

EAD THE OTHER SIDE OF THIS CERTIFICATE AND THE ENCLOSED INSTRUCTIONS FOR IMPORTANT INFORMATION AND CONDITIONS DER WHICH THESE BENEFITS ARE NOT PAYABLE.

OA-30 (8-64)

B4d(20)

KEEP AS A PERMANENT RECORD—DO NOT DESTROY

STATE OF CALIFORNIA
FRANCHISE TAX BOARD
SACRAMENTO CA 95857

REQUEST FOR PAST DUE RETURN

Date: 06/30/78

APOSTOLIC CORPORATION

P O BX 15156
SN FRANCISCO CA 94115

Corporate No.: 7640140 AC5**

Income Year Ended: 01/31/78

Due Date of Return: 04/15/78

We have not received your return for the income year ended 01/31/78. As required by law, we are making a formal legal demand that the return be filed.

EVERY CORPORATION, EVEN THOUGH INACTIVE OR OPERATING AT A LOSS, IS REQUIRED TO FILE A RETURN FOR EACH INCOME PERIOD AND PAY THE TAX DUE UNTIL DISSOLVED OR WITHDRAWN.

You should resolve this matter now by filing the return promptly with payment of tax, penalties, and interest.

Please contact us if you have any questions regarding this notice.

PLEASE TYPE OR PRINT

DO NOT USE THIS SPACE

Change year ☐

Change address ☐

Address, if different from that shown:

Number and street _____

City, state, zip code _____

Signature _____ Telephone Number _____

Date _____

TAXPAYER SERVICE
TELEPHONE (800) 852-7050

FTB 5834-AA (10-77)

B4d (21)

TO MILDRED FIRST

copy given to Tish

Law Office Report #39 July 8, 1978 from June page 1

TAXES FOR TISH AND HAROLD

Attached notices have been received in the mail, being passed on to you:

1. Ray and Agnes Jones, re 1973 return - see the bottom where it says that the period for claiming an overpayment appears to have expired before received your claim. We will notify you if your claim is disallowed. Does this mean that Ray and Agnes may not get their refunds because it's so late in filing? See attached Sectinn 1645 of IRS Master Tax Guide:

2. Guy and Beverly Mitchell - verification of social security number or name.
We are getting a bunch of these this year - is this something new??

3. Still waiting for tax returns back from you on Barbara Hoyer, Carol & Richmond Stahl, Tim and Mary Lou Clancy, others.
For awhile there I was getting taxes regularly but have not recently.
Meanwhile, we are still waiting on W-2's, have received none.

4. Kris Kice - She needs to reduce the amount of taxes taken out of her salary per month. Her check fluctuates, depending on the amount of hours she works; she's been working a lot of overtime and will continue to, doing about one or two double shifts per week. She would be getting more money from this if they didnt take out so much taxes. SO, since she now only claims herself as a dependent, can she 1. claim Tom Kice and Tommy as dependents? Can this be done by making out monthly checks to them as proof of support? Sending thoxse checks over for cashing there? Or could she set up some kind of direct deposit system so the money would go direct to GT? She would like an answer right away because she's putting in a lot of extra hours and as of how the money is wasted because it goes right back to the employer in taxes. See attached copies of the most recent checks she's earned which show deduction of taxes, awx and her own explanation. BARBARA HOYER IS ALSO BRINGING A COPYOF THIS WITH HER: HOPEFULLY BETWEEN BARBARA AND THIS REPORT, KRIS WILL GET AN ANSWER SOON.

B4d (22)

Department of the Treasury
Internal Revenue
Service Center
FRESNO, CA 93888

6273 12

DB 7825

FOREST R & AGNES P JONES
PO BOX 15156
SAN FRANCISCO CA 94115

Date of This Notice
JULY 3, 1978
Social Security Number
402-52-8880 DB ◀ If you inquire about your account, please refer to these numbers or attach this notice
Document Locator Number
94211-147-08316-8 ◀
Form Number Year Ended
1040 DEC. 31, 1973

Correction to Arithmetic

In checking the arithmetic on your income tax return, we had to make corrections for the reasons shown below. The amount refunded to you, which is shown on the right, will not be delayed by this corrective action.

EITHER YOU DID NOT FIGURE THE GENERAL TAX CREDIT ON LINE 17c, OR YOU MADE AN ERROR FIGURING IT.

144

N433

Tax Statement

Total Tax on Return ..... $	298.00
Less IRA Excise Taxes on Return	.00
Balance of Tax on Return.. $	298.00
Correct Balance of Tax on Return ..... $	508.16
Tax Withheld	898.00-
Estimated Tax Credits	.00
Other Credits	.00
Payments	.00
Payments Applied to IRA Excise Taxes	.00
Plus Penalty *	.00
Plus Interest *	.00
You Overpaid IRS ..... ▶	389.84
Amount Being Credited to Your Estimated Tax ..... $	.00
Amount to be Refunded to You, if You Owe No Other Taxes * * ..... $ *(Any interest due you will be added)*	389.84

*See these code numbers on the back for an explanation of penalty or interest charges

THE PERIOD FOR CLAIMING AN OVERPAYMENT APPEARS TO HAVE EXPIRED BEFORE WE RECEIVED YOUR CLAIM. WE WILL NOTIFY YOU IF YOUR CLAIM IS DISALLOWED.

* * Since we maintain your individual account separate from your individual retirement account, (IRA), you may receive another notification from us about your IRA excise taxes.

B4a(23)

Form 4085 Part 1 (REV. 8-77)

distraint or a proceeding in court for collection has expired. (Reg. § 301.6512-1.)[16]

1645. Limitations on Credit or Refund. In all cases in which the taxpayer is required to file a return, the Commissioner cannot allow a refund or credit unless a proper *refund claim* is filed within three years from the time the return was filed or within two years from the time the tax was paid, whichever expires the later, or if no return was filed by the taxpayer, within two years from the time the tax was paid. For this purpose, a return filed before the due date is treated as filed on the due date. Claim for refund or credit of an overpayment of any tax which is required to be paid by means of a stamp is not timely unless filed by the taxpayer within three years from the time the tax was paid. (Reg. § 301.6511(a)-1.)[17]

If the claim relates to deductibility of bad debts or worthless securities, the period is seven years instead of three years; if it relates to the credit for foreign taxes, the period is 10 years. If the claim relates to a net operating loss carryback, capital loss carryback, work incentive program credit carryback, new jobs credit carryback, or investment credit carryback, the period is that period which ends with the expiration of the 15th day of the 40th month (or 39th month, in the case of a corporation) following the end of the taxable year of the net operating loss (or unused credit) if such period ends later than the regular three-year period. And to the extent that an overpayment is due to an investment credit carryback or work incentive program carryback arising from a carryback of a net operating loss or capital loss from a later year, the refund claim can be filed through the 15th day of the 40th month (or 39th month, in the case of a corporation) following the end of the taxable year of the net operating loss or capital loss, if such period ends later than the regular three-year period. (Code Sec. 6511, Reg. §§ 301.6511(d)-1—301.6511(d)-4.)[18]

1646. Interest on Refund Claim. Interest is allowed on a refund from the date of overpayment to a date preceding the date of the refund check by not more than 30 days. However, no interest is allowed on a refund made within 45 days from the due date of the return (disregarding extensions of time for filing). Nor is any interest paid in the case of a return filed after the due date where the refund is made within 45 days after the return was filed (Code Sec. 6611(b), (e)).[19]

1647. Amendment of Refund Claim. A timely claim for refund based upon one or more specific grounds may not be amended to include other and different grounds after the statute of limitations has expired.[20]

1648. Suit for Recovery of Overpayment. A taxpayer is denied the right to pay an asserted additional tax and sue in court for a refund if he has appealed to the Tax Court from a deficiency finding. His recourse after an adverse decision of the Tax Court is to appeal to a proper Court of Appeals.

After the Commissioner rejects a refund claim, suit can be maintained in the Court of Claims or a District Court (¶ 1661, 1662). Filing a proper claim for refund or credit is a condition precedent to a suit for recovery of overpaid taxes (Code Sec. 7422(a), (c)).[21]

If, prior to hearing a taxpayer's refund suit brought in a District Court or the Court of Claims, a notice of deficiency is issued on the subject matter of the taxpayer's suit, the proceedings in the suit will be stayed during the period of time in which the taxpayer can file a petition with the Tax Court, and for 60 days thereafter. If the taxpayer files a petition with the Tax Court, then the District Court or the Court of Claims loses

References are to paragraphs of the 1978 Standard Federal Tax Reports.

[16] ¶ 5475 [17] ¶ 5467 [18] ¶ 5470-5472A [19] ¶ 5512 [20] ¶ 5408.06 [21] ¶ 5780

B 4 d (24)

Department of the Treasury
Internal Revenue
Service Center

FRESNO, CA 93888

59217 54

Date of This Notice
JULY 3, 1978

Social Security Number on Return
588-98-1750*

7825

Document Locator Number
94209-126-36389-8

◀ If you inquire about your account, please refer to these numbers.

GUY & BEVERLY MITCHELL
PO BOX 15156
SAN FRANCISCO CA 94115

Form Number: 1040A
Year Ended: DEC. 31, 1977

VERIFICATION OF YOUR SOCIAL SECURITY NUMBER OR NAME

2 R

We are unable to complete the processing of your income tax return for the above year because the social security number or last name on it is different from our records. Please supply the information requested below. If you filed a joint return, give information for the first person named above. Please reply soon, as it will take several weeks to make corrections, to issue any refund to you, or to credit your account. An addressed envelope is enclosed for your convenience. Thank you for your cooperation.

2 588981750* 94 MITC R 77

SOCIAL SECURITY NUMBER

Please print in dark ink or use typewriter.

PLEASE DO NOT DETACH AT FOLD

1. FULL NAME (First) (Middle, or initial—if none, draw line—) (Last)
2. NAME AS SHOWN ON YOUR LAST SOCIAL SECURITY CARD IF UNKNOWN, YOUR NAME AT BIRTH (First) (Middle, or initial—if none, draw line—) (Last)
3. DATE OF BIRTH (Month) (Day) (Year)
4. BIRTH DATE PREVIOUSLY REPORTED (If different from item 3)
5. PLACE OF BIRTH (City) (County) (State)
6. SEX: MALE ☐ FEMALE ☐
7. MOTHER'S FULL NAME AT HER BIRTH (Her maiden name)
8. FATHER'S FULL NAME (Regardless of whether living or dead)
9. WHERE AND WHEN DID YOU GET YOUR FIRST SOCIAL SECURITY CARD? (State) (Year)
10. YOUR PRESENT MAILING ADDRESS (Number and Street, Apt. No., P.O. Box, or Rural Route) (City) (State) (ZIP Code)
11. TODAY'S DATE
12. TELEPHONE NUMBER
13. NOTICE: Whoever, with intent to falsify his or someone else's true identity, willfully furnishes or causes to be furnished false information in applying for a social security number is subject to a fine of not more than $1,000 or imprisonment for up to 1 year, or both.
Sign YOUR NAME HERE (Do not print)

T588981750 77 2

Form 2812 (Rev. 10-76)

B 4 d (25)

PERIOD ENDING	DEPT. NO.	EMPLOYEE NO.	EMPLOYEE NAME	SOCIAL SECURITY NO.	GROSS EARNINGS
05/20/78	8730-02	04078	CHRISTINE KICE	286-48-0314	393.75

RATE 9.8438 PER HOUR — JOB CODE JC3AC-00

EARNINGS	HOURS	AMOUNT	DEDUCTIONS	AMOUNT
REGULAR	40.00	393.75		

	GROSS	F.I.C.A.	STATE	S.D.I.	FED. WITH.		
CURRENT	393.75	23.62	5.48	3.94	41.24	TOTAL TAXES	74.48
ARTODATE	393.75	23.82	5.48	3.94	41.24	NET PAY	319.27

STATEMENT OF EARNINGS AND DEDUCTIONS — DETACH AND RETAIN FOR YOUR RECORDS

MOUNT ZION HOSPITAL AND MEDICAL CENTER

PERIOD ENDING	DEPT. NO.	EMPLOYEE NO.	EMPLOYEE NAME	SOCIAL SECURITY NO.	GROSS EARNINGS
06/17/78	8730-02	04078	CHRISTINE KICE	286-48-0314	810.18

RATE 9.8438 PER HOUR — JOB CODE J03AC-00

EARNINGS	HOURS	AMOUNT	DEDUCTIONS	AMOUNT
REGULAR	80.00	787.50		
PREMIUM	32.00	22.68		

	GROSS	F.I.C.A.	STATE	S.D.I.	FED. WITH.		
CURRENT	810.18	49.01	26.51	8.11	138.56	TOTAL TAXES	222.19
ARTODATE	2067.65	125.09	62.25	20.68	333.35	NET PAY	587.99

STATEMENT OF EARNINGS AND DEDUCTIONS — DETACH AND RETAIN FOR YOUR RECORDS

MOUNT ZION HOSPITAL AND MEDICAL CENTER

PERIOD ENDING	DEPT. NO.	EMPLOYEE NO.	EMPLOYEE NAME	SOCIAL SECURITY NO.	GROSS EARNINGS
06/25/78	8730-02	04078	CHRISTINE KICE	286-48-0314	863.72

RATE 9.8438 PER HOUR — JOB CODE JC3AC-00

EARNINGS	HOURS	AMOUNT	DEDUCTIONS	AMOUNT
REGULAR	72.00	708.75		
OVERTIME	4.00	59.06		
DOUBLETIME	3.00	59.06		
PREMIUM	51.99	36.85		

	GROSS	F.I.C.A.	STATE	S.D.I.	FED. WITH.		
CURRENT	863.72	52.26	30.26	8.62	153.55	TOTAL TAXES	244.70
ARTODATE	1257.47	76.08	35.74	12.57	194.79	NET PAY	619.02

STATEMENT OF EARNINGS AND DEDUCTIONS — DETACH AND RETAIN FOR YOUR RECORDS

MOUNT ZION HOSPITAL AND MEDICAL CENTER

PERIOD ENDING	DEPT. NO.	EMPLOYEE NO.	EMPLOYEE NAME	SOCIAL SECURITY NO.	GROSS EARNINGS
07/01/78	8730-02	04078	CHRISTINE KICE	286-48-0314	1197.72

RATE 9.8438 PER HOUR — JOB CODE JC3AC-00

EARNINGS	HOURS	AMOUNT	DEDUCTIONS	AMOUNT
REGULAR	80.00	787.50	CNA DUES	9.05
OVERTIME	12.00	177.19		
DOUBLETIME	7.75	152.58		
PREMIUM	113.50	80.45		9.05

B4d(26)

	GROSS	F.I.C.A.	STATE	S.D.I.	FED. WITH.		
CURRENT	1197.72	72.46	59.58	11.97	265.38	TOTAL TAXES	409.39
ARTODATE	3265.37	197.55	121.83	32.65	598.73	NET PAY	779.28

7/8/78

TO: Terry Buford

FROM: Chris Kice

Re: taxes - need to reduce amt. of taxes taken out of my salary per month.

Started work @ Mt. Zion HOSPITAL on 5/15/78. occupation: Registered Nurse

FROM 5/15/78 — 7/01/78 made 3265.37 gross

2305.56 net

950.76 taxes

I claim only myself as a dependent.

Questions:

1) Can I claim Tom Kice &/or Tommy as dependents?

2) Can this be done by making out monthly checks to them as proof of support?

3) Please ~~outline~~ be specific about your answers & necessary details.

TO TERRY B. OR CAROLYN L.

Law Office Reprot #40 July 17, 1978 from June page 1

1. Attached is letter we received from broker Bedford is negotiating with on O'Rorke's house, the product after 2 days of visiting the place and making an appraisal.

2. Leon Perry's uniform business license tax - see attached notice from Public Utilities Commission. This notice says "as long as the Highway Contract Carrier Permit remains in your name in active status, the liability for the quarterly fee will continue." I thought this was all taken care of... Someone should chec with Andrew, Ronald, and Leon, and maybe Evelyn's mother

3. Here's a portfolio summary on Chaikin's stocks - anything to be done - any profit in cashing in?

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B4d(7)

Note:
Debbie B.
affidavit, #7

7. Debbie B. affidavit - attached is affidavit, reported by Dr. Dr. Bedford as told to him by LA member to have been passed out in a CR meeting by Dr. White last week. This is only part of the packet; Marthat may be sending the full packet - Tom was xeroxing it and put it under her door and she is gone to Pete's place right now - we dont know if she will get back in time for reports. The rest of the packet consists of the Examiner article with her picture, Yolanda Crawford's old affidavit from the CR petition, and stuff that was attached to the Cobb and the Katsaris suit as exhibits, the pass out material that CR puts out. The affidavit of Debbie is the new stuff, and I am sending you 3 copies.

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B4d(28)

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(by us)

If we do get court permission, it wont be Charles who will do it because he just wont do that sort of thing; we would have to get an outside attorney to do it. That might not be so difficult, Clarence Wilridge has been helpful, but it will take more time and money. The guardianship is of the person and estate, which means that sooner or later an accounting will have to be filed on the estate; but there is no estate since no welfare benefits were ever collected by Rosanna. Chaikin is no longer attorney of record.

B 4a(25)

TO TERRY B. OR CAROLYN L.

Law Office Reprot #40 July 17, 1978 from June page 1

1. Attached is letter we received from broker Bedford is negotiating with on O'Rorke's house, the product after 2 days of visiting the place and making an appraisal.

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B4d(32)

Coldwell Banker
COMMERCIAL BROKERAGE COMPANY

July 6, 1978

Mr. Jim McElvane
Peoples Temple of Disciples of Christ
Suite 235
3840 Crenshaw Boulevard
Los Angeles, California 90008

RE: Peoples Temple
1859 Geary Blvd
San Francisco, CA

Dear Mr. McElvane:

I welcomed the opportunity to meet with you yesterday and to inspect the subject property. Based on considerations given below, I would suggest listing it for sale at $225,000.

In evaluating the property, I have estimated that there is about 18,000 square feet of useable space and that a reasonable monthly rent would be in the order of 15¢ per square foot net of any operating expenses. This would provide an annual rent of $32,400. Normally, this income would be capitalized at 8.5 - 9.5% to give a value range of $340,000 - $380,000. This rate of return to an investor-user applies to such general purpose properties as office buildings, commercial stores, and warehouses. Also required are long-term leases of at least five years and tenants with sound financial statements. Because of the special purpose nature and age of your building, the short-term lease which you contemplate, and perhaps a relatively weak financial statement, a sale/leaseback in your situation would be highly speculative for an investor-buyer and would require a considerable higher return of around 15%. A 15% return would equate to a capitalized value of $216,000 for the property. If it sold for this amount, the 5% sales commission would be $10,800. I would recommend offering the property at $225,000 with Peoples Temple remaining as a tenant for a specified time with one or more renewal options and at a monthly net rent of $2700.00. The suggested listing price of $225,000 compares with the 1977-1978 assessed valuation of $194,500.

To meet your immediate cash needs, have you considered the alternative of obtaining a loan on the property and retaining title to it? Also, because of the special purpose aspects, your interests might be best served by listing the property on an open basis rather than with an exclusive agent like Coldwell Banker. This would certainly encourage activity by a wider number of brokers, particularly those who may be more familiar with the immediate area and better qualified than Coldwell Banker to produce a buyer in this case. On an open listing basis, the broker representing the buyer would collect the full 5% commission rather than only 2.5% if there were an exclusive agent of the seller's.

B4d(33)

These are my thoughts on the matter. I look forward to discussing this with you further and having the benefit of your comments.

Sincerely yours,

COLDWELL BANKER
COMMERCIAL BROKERAGE COMPANY

Fred Johnson

Frederick O. Johnson
(415) 772-0228

B4d (34)

Public Utilities Commission

STATE OF CALIFORNIA
TRANSPORTATION DIVISION—TARIFF AND LICENSE BRANCH
SAN FRANCISCO, CALIF.

IF YOU TELEPHONE, CALL 557-1909 (AREA CODE 415)

LEONS TRUCKING
Leon Perry
P.O. Box 466
Redwood Valley, CA 95470

File T- 86061
Dec. No. No Fund
Date 7-3-78

SUBJECT: Your report of GROSS OPERATING REVENUE for the 2nd quarter of 1978

☒ Report received without remittance of:

RATE FUND FEES		UNIFORM BUSINESS LICENSE TAX	
3/10 of 1% of $	No Operation	1/10 of 1% of $	No Operation
Quarterly fee	10.00	Penalty	
Penalty			
TOTAL	$ 10.00	TOTAL	$

TOTAL DUE $ 10.00

☐ Report received with incomplete information:

(a) Amount of Gross Operating Revenue . $_____ (State exact amounts)

(b) Amount of Subhaul Revenue . . . . $_____

(c) _____

(d) _____

☐ Signature on report indicated change in status of your operations

PLEASE NOTE: As long as the Highway Contract Carrier Permit remains in your name in active status, the liability for the quarterly fee will continue.

PLEASE NOTE:
Quarterly Fee due whether operations conducted or not
Quarterly Fee due during Suspension period
Quarterly Fee NOT paid by principal carriers

PUBLIC UTILITIES COMMISSION

By James K. Gibson
JAMES K. GIBSON, DIRECTOR
TRANSPORTATION DIVISION

Reply: _____

Date _____ [SIGNED] _____

TL 659 (REV. 8-77)

B42(35)

SHEARSON

Shearson Hayden Stone Inc
767 Fifth Avenue
New York NY 10022

See reverse for important inform

Client Statement

MR EUGENE B. CHAIKIN
PO BOX 15156
SAN FRANCISCO CA 94115

Account Date			
Account No	I.E. No	Page
083 15947	243	1

Social Security/ID No
566 40 0602

Investment Executive Name
CONRAD HAYTHORNE

Balance Summary	
Combined Account Opening Balance	Combined Account Closing Balance
.00	.00
Short Account Opening Balance	Short Account Closing Balance
.00	.00
Priced Portfolio Value	Buying Power
125.09	

Statement Date/Interest	
Statement/Interest Period	
05/27 - 06/30/78	
Interest Rate	Interest Charge
Average Daily Balance	

Earnings Summ
Dividend YTD
Bond Interest YTD
Municipal Interest Y

Date	Bought Rec'd or Long	Sold Del'd or Short	Description	Type	Price or Entry	Amount Charged	Amount Credited
	7		PORTFOLIO SUMMARY MARINERS FINANCIAL CORP	18	17.87		

SUPPORT REDUCTION OF CAPITAL GAINS TAX. READ ENCLOSED POLLACK LETTER. TELL YOUR CONGRESSMAN YOU ARE BEHIND STEIGER OR JONES PROPOSALS. WRITE WASHINGTON NOW.

B4d(36)

June 7 1978

The People's Temple
Box 15156
San Francisco
Ca 94115

Dear Sir

I have not received a reply to my letter of April 29 1978 regarding the $432.72 suit I have had to pay with respect to Brian Davis.

Regarding child support I now attach a schedule showing the amount of $8625.00 due me as of June 30 1978. Also enclosed again is a copy of the "Stipulation and Settlement Agreemnet".

I have consulted with the District Attorney and he has told me that this non-payment is a very serious matter and one to be pursued with Mr Davis immediately upon his return to the U.S.

I will look forward to hearing from you with regard to your plans for the payment of this child support, and the $432.72 suit.

Truly

Marietta F Davis

Marietta F Davis
111 Arundel Road
Burlingame CA 94010

Copy . Mr Robert Davis, P O Box 893 Georgetown, Guyana, S America
. People's Temple P O Box 214 Ukiah Ca 95470
. District Attorney, Family Support Division,
Hall of Justice, Redwood City, Ca
Case No D-25698 ONO DP04

B 4 d (37)

FOLLOWING IS THE REPORT SENT OVER BY KRIS KICE WAY BACK BEFORE TERRY WENT OVERSEAS THIS LAST TIME. IT IS STILL RELEVANT AND SUMMARIZES THE SITUATION. ATTACHED TO THIS ARE COPIES OF OUTLINE OF WHO AND HOW MUCH AND HOW LONG IS INVOLVED. FLO - 7/18/78

TO: TERRY

FROM: CHRIS KICE

RE: TAXES

7-10 PEOPLE WERE EMPLOYED THRU THE SOCIAL SERVICE DEPT. AS 'CHORE SERVICE PROVIDERS' WORKING FOR 14 SENIORS AT 1029 GEARY. THE PROVIDER IS PAID BY SOCIAL SERVICE & NO TAX IS TAKEN OUT OF THE MONTHLY CHECK. THE PROVIDER IS RESPONSIBLE TO QUARTERLY PAY TAXES ON A "SELF EMPLOYED' STATUS. FAILING TO DO SO, INVOLVES A PENALTY.

SOME OF THE CASES STARTED IN SEPT. '76 OTHERS WERE ADDED LATER. THE LAST TWO CASES STARTED MAY '77. ONLY LOIS BREIDENBAUCH WORKING FOR VIRGINIA TAYLOR MADE OVER $500.00 IN '76 AND A TAX FORM WAS SUBMITTED FOR HER BY HAROLD CORDELL IN JAN. '77.

TISH HAD ALL THE INFO. TO PAY THE TAXES IN MARCH '77. ORIGINALLY, SHE SAID SHE KNEW THE LAW, THE TAXES COULD BE PAID YEARLY. LATER, SHE SAID ALL THE INFO. HAD BEEN SENT OVER. FINALLY, SHE GAVE ME THE FOLDERS & SAID SHE WASL EAVING, TURN IT OVER TO HAROLD. I CONSULTED CHAIKAN A FEW MONTHS AGO ABOUT THIS. HE FFLT THA PERHAPS WE COULD AVOID PAYING TAXES FOR SENIORS WHO HAD LEFT.

IN SOME CASES THE SENIOR(RECIPIENT) & THE PROVIDER HAVE LEFT. IN OTHER CASES, THE SENIOR IS GONE BUT THE PROVIDER IS STILL HERE & PRESENTLY WORKING FOR THE OTHER SENIORS STILL HERE.THE FIVE ACTIVE CASES ARE:

JUDY MERRIAM WORKING FOR EDDIE JEWEL RUNNELS'

LOIS BREIDENBAUCH WORKING FOR RUBY JOHNSON: ARMELLA TARDY FORMERLY WORKED FOR RUBY, LEFT IN AUG.

TEENA TURNER WORKING FOR LAVANA JAMES: MAGDALEEN LYLES FORMERLY WORKED FOR HER, LEFT IN AUG.

ANDY SILVERS WORKING FOR JOE HELLE: RAY JONES FORMERLY WORKED. LEFT IN JUNE

JUDY MERRIAM WORKING FOR VIOLA GADSHALK: JUANITA BOGUE FORMERLY WORKED, LEFT IN AUG.

IN THE CASES OF LOIS, JUDY & TEENA, THEY ALSO FORMERLY WORKED FOR SENIORS WHO HAVE LEFT.

JUDY: WORKED FOR MAE K. GRIFFITH, LEFT AUG.

LOIS (ROCKI) : WORKED FOR VIRGINIA TAYLOR, LEFT AUG.

TEENA: WORKED FOR IRENE MASON & LOVE LIFE LOWE, BOTH LEFT IN AUG.

TGE ABOVE DATES "LEFT IN ____" ARE 1977.

B4d (38)

Lois Breidenbauch
Virginia Taylor 8/20/76 - 8/2/77
Ruby Johnson 8/19/77 - 10/20/77

Teena Turner
Lavana James 8/20/77 -
Jane Mason 4/2/77 - 8/19/77
Love Life Love 1/4/77 - 8/4/77

Vicky Marshall
Henry Mercer 12/1/76 - 8/17/77
Mildred Carroll 11/26/76 - 8/10/77

Clara McKenzie
Irene Mason 12/5/76 - 4/1/77
Julia Eckley 12/20/76 - 8/10/77
Mary Coleman 3/24/77 - 8/10/77

Magdalena Lykes
Lavana James 3/1/77 - 8/20/77

Ray Jones
Jessie Hill 10/13/77 - 6/77

B4d(39)

Christine Kore
Elsie Ross 8/20/76 - 7/6/77

Jeanette Bogue
Viola Godsheik 11/15/76 - 8/15/77

Armella Tardy
Ruby Johnson - handled own care

Nona Downs
Elsie Ross 7/6/77 - 8/2/77

Judy Dipmee
Millie Cunningham - handled [illegible]

Judy Morrison
Eddie Jewel Runnelle 10/6/76 -
Viola Godsheik - 8/15/77 -
Mae K. Griffith 12/1/76 - 8/11/77

Andy Schuss
Joseph Hallee 6/77 -

approx. $/month

Lora Breidenbaugh
Virginia Taylor $649.60

Tina Turner
Irene Mason $565.12
Love Life $186.21

Ginny Marshall
Henry Mercer $391.56
Mildred Carroll $391.56

Clara McKenzie
Julia Bishop $243.60
Mary Coleman $109.86

Magdalena Lyles
Lavinia Jones $232.80

[illegible]
Joseph [illegible] $519.[illegible]

[illegible]
[illegible] $[illegible]

[illegible]
[illegible] $[illegible]

B4d(40)

Armella Tacy
Ruby Johnson $446.80

Judy Merriam
Jewel Runnells $391.50
Mae Griffith $391.50

$ 4,983.03

Client: Mae Griffith
1029 Geary #24 SF 94109
SS# 570-19-9055
D.O.B. 12-26-41
Case # 38-20-886592
unit # W466
Worker Helen Gibson 558-5495

attendant ~~Shirley~~ Judy Merriam
1951 Revere St. SF 94124
SS# 280-36-9440
D.C.S.

started work 12/1/76 pay period 17th of mo.
~~31.5 hrs/wk~~ @ $2.50 = 341.00
raise 1/1/76
same hrs. @ $2.40 = 404.55

employment ended 8/11/77

B4d(41)

Client Viola Godshalk
1029 Geary #28
SF 94109

attendant Judy Mellon

employment started 8/15/97 pay [illegible] 14-
20 hrs/wk @ $2.95/hr.

B4d(42)

Client Eddie Jewel Runnels
1029 G. # 24
SS# 461-66-8583
D.O.B. July/23/34
Case # 38-583017
unit # W466
worker Helen Gibson 558-5475

attendant Judy Merriam
1951 Revere St. SF (24)
SS# 281-36-9446

Started Oct. 6 1976 pay period 6th day of
31.5 hr./wk. @ $2.50 = $341.00
raise 1/1/77
Same hrs. @ $2.90 =

B4 d (43)

Client Irene Mason
1029 G #58
SS# 421-24-4439
D.O.B. 11-15-95
Case # 38-20-887901
unit # 466
worker Helen Gibson

attendant Clara McKenzie
272 Herman
SS# 563-38-7739
D.O.B. 11-26-29

Started Dec 5 '76 pay period 1st of mo
44 hr/wk @ $2.50 = $476.00
raise 1/1/76
Same hrs @ $2.90
employment ended April 1 '77

replaced by Teena Turner

R4d (44)

Client Julia Birkley
add: 1029 Geary #28 SF 94109
SS# 187-07-0441
D.O.B. 7-25-09

attendant Clara McKenzie
272 Herman phone 863-1658
SS# 563-38-7739
D.O.B. 11-26-29

Julia's case # 10-887229
unit # W 424
worker Sandra Grihalva 558-2311

started work 12/20/76 pay period 8th of mo.
21 hrs/wk @ 2.50/hr = $227

raise to 2.90/hr. effective 1/1/77
Change in hrs. 4/18/77
16 hrs/wk @ 2.90/hr.
employment ended 8/10/77

B4d (45)

Client

Mary Coleman
1029 Geary # 28
SF 94109
Case # 834423
worker S. Grijalva

attendant

Clara McKenzie
272 Herman
SS# 563 38-7739
D.O.B. 11-26-29

employment started: 3/24/77 [illegible]
15 1/2 hrs./wk. @ $2.96/HR.
employment ended: 8/10/77

B4d (46)

Client Henry Mercer
1029 G. #38
SS# # 199-03-9917
D.O.B. 4/03/1902
Case # 38-20-887155
Unit # W466
Worker Helen Gibson 558-5495

attendent Vicky Marshall
1029 G. #85
SS# 542-04-8957

started Dec 1 '96
3.5 hrs/wk @ $2.50 = $341.00/mo.
raise 1/1/97
same hrs @ $2.91 = $365.40

employment ended 8/17/97

pay period 14th of month

B 4d (47)

Client: Mildred Carroll
1029 Geary #38 SF 94109
SS# 149-05-5790
D.O.B. 02-19-1899
Case # 38-20-887408
unit # W466
worker Helen Gibson 558-5475

attendant: Vicky Marshall
1029 Geary # 65 771-9869
SS# 562-04-8957
D.O.B.

started work 11/26/96
31.5 hrs/wk @ 250/hr. = $341/mo.
raise 4/1/97
same hours @ 2.90/hr. = $404.55

employment ended 8/16/97

pay period 3rd. of month

B4d (48)

Client: Lavana James
1209 Geary #52
SF 94109
SS#
DOB
Case # 895472
worker M. Snyder W472

Attendant: Tiena Turner
620 Buchanan
SS# 566-02-7966
D.O.B 12/15/55

Employment started: 8/22/77
20 hrs/wk. @ $2.45/HR.
Employment ended:

Tiena replaced Magdalena Lyle

B4d(49)

Client Irene Mason

Same info. see other sheet on Irene

Attendant Teena Turner
620 Buchanan
SS# 566-02-7966
D.O.B. 12/15/55

Started April 2 1997
44 hrs /wk @ $2.90

Employment ended 8/19/97

pay period 1st. of mo.

B4d (50)

Client Love Life Lowe

1029 G. # 12

SS# 088-42-5801 A

D.B. 12/2/1888

Cal # 38-10-888227

Unit # W424

Worker - Mr. Tinkler 558-2311

Attendant Juena Turner

620 Buchanan St. SF 94102

SS# 566-02-7966

D.B. 12/15/55

Started work 7/1/77

15 hrs./wk. @ $2.90

employment ended 8/4/77

pay period 8th. of month

B4d (51)

Client Ruby Johnson
1029 Geary #8
SF 94109
SS#
D.O.B.
Case # 895066
Unit # XR 14
Worker: Herbert Weiner

Attendant Lois Eichenbauch
Started: 8/19/77
38hrs/wk @ $2.90 HR.
ended: 10/20/77

Lois replaced Armella Tardy

B4d (52)

Client Virginia Taylor
1029 G. #22
221-3414
SS# 205-12-2261A
DoB 9/29/98
Case # 818751
Unit # GW 4613
Worker Elizabeth Prosser 558-2702

Attendant Lois Breidenbauch
1029 G. #9
SS# 569-76-5442
DoB

Started work Aug. 20 '96 @ $292.00/mo.
Oct. 15 raise to: $548.00/mo
56 hrs/wk @ $2.50/hr.
7/1/97 raise to: same hrs. @ $2.90/hr.
employment ended 8/2/97

pay period 14th of mo.

B4d (53)

Client Elsie Ross
1629 Geary #22
SF 94109
SSA 466-12-6011 A
D.O.B. 10-10-89
Cost # 38-894613
unit # 94613

attendant: Nona Downs ~~gay~~
865 Fillmore
SF

Employment started: July 6, 1977
15 hrs/wk. @ $2.90/hr.
Employment ended: 8/2/77
pay period 5th of m.

B4d (54)

Client Elsie Ross
1029 G. #22
771-3414
SS# 466-12-6011 A
D.O.B. 10-10-89
Case # 38-874613
unit # W4613
worker Elizabeth Prosser 558-2702

attendant Christine Kice
1029 G. #B5
SS# 286-48-0314
D.O.B. 2/28/50

Started work ~~Sept~~ Aug. 20 '76 — pay period 5th
15 hrs./wk @ $2.50 = $130.00/mo
raise 1/1/77
same hrs @ $2.90 = $150.80/mo
employment terminated July 6, 1977

~~replaced~~ replaced by [illegible]

B4d(55)

Client Viola Goldsall
1029 G. #49
SS# 554-14-5160
DOB 2/10/21
Case # 884452
Unit # 0454
Worker Mrs. Spira 558-2116 or 2118

Attendant Juanita Roque
2231 Sutter
SS# 564-35-7841

Started Nov. 15th '76 pay period 14th of mo.
20 hrs/wk @ $2.50 = $220.00/mo
raise 1/1/77
Same hrs @ $2.90
employment terminated 1/15/77

replaced by Judy Merriam

B4d56)

Client Ruby Johnson

1029 Geary #8

S.F. 94109

D.O.B.

Case #

Unit #

Worker Herbert Wilcox

Attendant: Armella Tardy

1029 Geary #8

SS #

Employment Started: Info will have to be obtained from Ruby or Armella

Employment ended: 8/15/77

Replaced by Rocky Breidenbach

B4A(57)

Client: Lavana James
1029 Geary #52
SF 94109
Case # 895472
worker M. Snyder W472

attendant Magdaleen Lyles

employment started: 3/1/77
20 hrs./wk. @ $2.96/HR.
" ended: 8/20/77

Replaced by Tiena Turner

B4d (58)

Client Joseph Hall
1029 G. # 25
SS# 552-74-9050
D.O.B. 6/6/50
Case # 38-60-882094
unit # W499
Worker Herbert Weiner 558-5934

attendant Ray Jones
1029 G. # 61
SS# 402-52-8880
D.O.B.

Date started 10/13/76 Pay period 25th of month
35 hrs/wk @ $2.50/hr. = $379.00/mo
Case 1/1/77 same hrs @ $2.90.

employment ended June '77

Ray was replaced by Andy Silveira

B4d (1-59)

To Terry Buford or Carolyn Layton

These are excerpts from a publication which has been circulating around my office this week - very relavent to questions re nonprofit corps, unrelated business income, taxation of churches, etc.

I am sending 2 sets; 1 set will remain here for our reference.

from June
7/18/78

B4d(60)

Excerpts from

1978 TAX EXEMPT ORGANIZATIONS CONFERENCE

July 6, 1978 - San Francisco
July 7, 1978 - Los Angeles

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by

California Certified Public Accountants
Foundation for Education and Research

1000 Welch Road, Palo Alto, California 94304

B4d (61)

RECENT REGULATORY DEVELOPMENTS
Churches

Adrian G. Player

This topic on churches has been provided because of the serious issues involved with religious organizations claiming to be a church under IRC Sec. 170(b)(1)(A)(i). The materials include the problems of definition; inurement to memebers; unrelated business income tax issues; the sensitive area of mail order ministries, assignment of income and vow of poverty; the use of IRC Sec. 501(c)(3) organizations as conduits for nonexempt purposes; and procedures under IRC Sec. 7605(c) for initiating the audit of an organization claiming to be a church.

I. Church Definitional Problems:

The Internal Revenue Code mentions in no less than fifteen different places such words as "church," "religious order," "religious purposes," etc. (See "'Church' in the Internal Revenue Code: The Definitional Problems" by Charles M. Whelan, Fordham Law Review, Vol. 45, March 1977.) Interpreting this statutory language has placed the Service in the position of defining terms that have been debated by philosophers for centuries. The Congress has given the IRS no guidance in this area. The courts, while they have generally avoided the issue, have given some help. In De La Salle Institute v. U.S., 195 F. Supp. 891, 903 (N.D. Cal., 1961), IRS was told to "leave the definition to the common meaning and usage of the word." In Chapman v. Comm., 48 TC 358 (1967) the Tax Court added to this concept by declaring that Congress used "church" more in the sense of a denomination or sect than in a generic or universal sense. Most helpful, perhaps, was the Supreme Court in United States v. Seeger, 380 U.S. 163 (1965) where the Court stated that a sincere and meaningful belief that occupies a place in the lives of its possessors parallel to that filled by orthodox beliefs in God is, in effect, a religious belief.

The National Office of the IRS has wrestled with these definitions and has adopted a ruling position based on historical and practical considerations in arriving at what the Court in De La Salle called "the common meaning and usage" of the word "church." In doing so the Service has attempted to distill from authoritative judicial sources those indicia of the existence of a church that are the most objective and least involved with particular beliefs, creeds or practices. But beliefs and practices vary so widely that the IRS has been unable to

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formulate a single definition. The determination of whether a particular organization is a church must, therefore, be made on a case-by-case basis. The characteristics to be utilized are:

A. A distinct legal existence.

B. A recognized creed and form of worship.

C. A definite and distinct ecclesiastical government.

D. A formal code of doctrine and discipline.

E. A distinct religious history.

F. A membership not associated with any other church or denomination.

G. A complete organization of ordained ministers ministering to their congregations.

H. Ordained ministers selected after completing prescribed courses of study.

I. A literature of its own.

J. Established places of worship.

K. Regular congregations.

L. Regular religious services.

M. Sunday schools for the religious instruction of the young.

N. Schools for the preparation of its ministers.

Because few, if any, religious organizations, conventional or unconventional, could satisfy all of these criteria, controlling weight should not be given to any single factor. The final decision thus must be based on all of the facts and circumstances of each case.

In addition, it must also be kept in mind that any organization claiming exemption by church status is also subject to the tests for the use of the profits of the organization and the exclusive purposes of its existence. Also, the organization must conform to all of the basic principles of charity law to qualify for recognition of exemption under IRC Sec. 501(c)(3) that are applied to other organizations claiming exempt status under IRC Sec. 501(c)(3).

B 4d(63)

II. Church Inurement Issues.

The issue of inurement with respect to an organization claiming to be a church is complicated by the fact that the organization ordinarily pays salaries to its ministers and in many cases pays their personal and living expenses. Rent-free houses are often provided, as well as all expenses arising from the use of the residence, including heat, electricity, real estate taxes, water, repairs and maintenance. The organization may provide its "ministers" with unlimited use of an automoblie, and pay all expenses arising from its use, including gasoline and oil, repairs and insurance. It may also pay insurance premiums on the lives of its members and provide food to the minister and his family.

Churches have historically provided living quarters and paid the other general living expenses of their ministers and their families. The Service has ruled that a church compensating its ministers in this manner does not necessarily preclude it from being recognized as exempt under IRC Sec. 501(c)(3). However, the situation frequently arises in the mail order ministry cases that the ministers receiving payments for their living expenses have the ability to control the actions of the organization. An organization is not precluded from establishing its exempt status under IRC Sec. 501(c)(3) merely because it is controlled by one individual. Rev. Rul. 66-219, 1966-2 CB 208. However, in this type of situation it is difficult to ascertain whether or not the payments made to the ministers are excessive, since the elements of an arm's-length transaction are not present.

Generally, where an organization purchases assets (or services) from an independent third party, a presumption exists that the purchase price represents fair market value. However, where the purchase is controlled by the seller (or where there is a close relationship between the two) at the time of the sale, this presumption cannot be made because the elements of an arm's-length transaction are not present. Rev. Rul. 76-91, 1976-1 CB 149.

The difficulty of applying arm's-length standards resulted in the enactment of IRC Sec. 4941, which prohibits certain acts of self-dealing between a private foundation and disqualified persons and which provides for a progressive series of excise tax sanctions against the self-dealer and the foundation manager who wilfully engage in them. Although IRC Sec. 4941 applies only to private foundations and hence not to churches, the self-dealing analogy may be useful in determining which transactions

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between the organization and one or more insiders requires more thorough investigation.

Regs. 1.501(c)(3)-1(c)(2) provides that an organization is not operated exclusively for one or more exempt purposes if its net earnings inure in whole or in part to the benefit of private shareholders or individuals. In order to determine the situations to which this standard applies, it is necessary to determine the meaning of the terms "private shareholder or individual" and "net earnings."

The term "private shareholder or individual" is defined in Regs. 1.501-(a)-1(c) as referring to persons having a personal or private interest in the activities of the organization. In Lewis et al. v. U.S., 61-1 USTC para. 9231 (D. Wyo. 1961) the court held that trust income did not inure to the benefit of a private "shareholder or individual" under IRC Sec. 501(c)(3) where the trustees of a foundation established as a testamentary trust were directed by the terms of the will to pay $50 a month to the testator's grandniece, since the grandniece has no personal or private interest in the activities of the foundation. From the definition of "private shareholder or individual," the prohibition against inurement of net earnings in IRC Sec. 501(c)(3) is aimed at preventing persons in a position to deal with the exempt organization from diverting the organization's net earnings to their own private benefit. In the mail order church context, the term "private shareholder or individual" would include the officers and ministers of the church.

The term "net earnings" in the accounting context is defined as the excess of receipts over expenses. However, for purposes of determining whether an organization is exempt under IRC Sec. 501(c)(3), it is well established that an organization's net earnings may inure to the benefit of private individuals in ways other than by the actual distribution of dividends from the net profits as reflected on the organization's books. Courts commonly find inurement in the form of payments which are too excessive to constitute legitimate expenses. The fact that the regulations define "private shareholder or individual" as "persons having a personal or private interest in the activities of the organization" supports the view that the phrase "net earnings" was intended to distinguish between legitimate expenses of the organization and distributions which divert profits for such persons.

Also, IRC Sec 501(c)(3) provides that no part of the net earnings may inure to the benefit of any private shareholder or individual. This has been interpreted as

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meaning that there is no de minimis exception to the rule proscribing inurement. Spokane Motorcycle Club v. U.S., 222 F. Supp. 151 (E.D. Wash., 1963). See also Rev. Rul. 67-251, 1967-2 CB 196.

Whether or not certain payments by a church have inured to the benefit of "any private shareholder or individual" is a question of fact rather than law. There is no classification of certain types of payments which may be said to constitute inurement per se.

The burden of proof as to whether or not payments for living expenses are too excessive to constitute legitimate expenses is on the organization claiming exemption. The Founding Church of Scientology v. U.S., 412 F. 2d 1197 (Ct. Cl. 1969), held that an organization had failed to meet its burden of proof that net earnings did not inure to the benefit of private individuals where the organization provided an automobile and a personal residence for its founder, L. Ron Hubbard, as well as providing loans to members of Hubbard's family. Hubbard also received income from the organization in the form of royalties and commissions. Similarly, Rueckwald Foundation, Inc. v. Comm., 33 TCM 1383 (1974), held that the organization had not demonstrated that its net earnings had not inured to the benefit of private individuals where the organization defrayed its founder's personal expenses for maintaining his home and paid other personal and family expenses of its founder, including insurance expenses, college expenses, and the nursing home and medical expenses of the founder's mother. A factor weighing in favor of a finding of inurement was that the founder of the organization was the sole arbiter of the amounts to be paid, and the amounts paid were determined by the needs of the beneficiaries and the availability of funds. The Service has ruled that an organization paying the personal living expenses of persons affiliated with the organization should be required to demonstrate that the payment of such expenses is determined by reference to the fair market value of their services or the fair market value of facilities provided to the organization by them.

In determining whether compensation paid by the organization is reasonable, courts have judged by determining whether the compensation would be reasonable under Sec. 162 of the Code if a nonexempt organization had paid it. Enterprise Railway Equipment Company v. U.S., 161 F. Supp. 590 (CT Cl. 1958).

It is quite common in "mail order" ministries that an individual founder of an organization claiming church status frequently obtains minister's credentials and

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a church charter by mail for a fee from an organization that may or may not be exempt under IRC Sec. 501(c)(3). The individual then takes a vow of poverty and assigns his assets and income to the church he has established. A major portion of the income assigned to the church is used for the personal living expenses of the individual. Only a relatively small portion of the income is spent for charitable purposes.

Although Rev. Rul. 69-266, 1969-1 CB 151 does not involve the inurement issue, it may be applied in denying recognition of exemption under IRC Sec. 501(c)(3) to the mail order ministry situation. Thus, Rev. Rul. 69-266 is applicable where an individual takes a vow of poverty and assigns his assets (i.e., house, car, etc.) and income to the church he has established, with the major portion of the income assigned used for the benefit of the individual creator and with only a relatively minor portion of the income assigned used for charitable purposes. Although the "church" is not engaging in a commercial operation for the benefit of its creator, as in Rev. Rul. 69-266, the following principle contained in Rev. Rul. 69-266 may be applied in denying recognition of exemption under IRC Sec. 501 (c)(3) of many mail order ministry-type churches:

> The organization is operated by its creator essentially as an attempt to reduce his personal federal income tax liability while still enjoying the benefit of his earnings. Thus, the organization's primary function is to serve the private interest of its creator rather than a public interest.

When the facts indicate that the creator operates his established church primarily for the purpose of reducing his personal federal income tax liability recognition of exemption under IRC Sec. 501(c)(3) should be denied. For example, when an individual is a full-time employee of a third party organization, and transfers his income and assets under a vow of poverty to the church he has created, with the major portion of the income assigned used for the benefit of the individual creator and with only a minor portion of the income and the individual's time devoted to church activities, it would appear that denial of exemption under Rev. Rul. 69-266 is warranted. In this situation, the church established by the individual is merely a shell utilized primarily for the purpose of reducing its creator's tax liability.

III. Unrelated Business Income Tax.

Ordinarily, IRC Sec. 512(b)(12) permits an exempt organization to take only one specific deduction of no more

than $1,000 in computing its unrelated business taxable income. A church that is one organization is permitted by IRC Sec. 512(b)(12) to take a specific deduction of no more than $1,000 for each parish, individual church, district or other local unit having unrelated business taxable income.

A question was raised whether a church that is one organization, with local units, must report all of its unrelated business taxable income on one Form 990-T in situations where the organization qualifies for multiple IRC Sec. 512(b)(12) deductions. One church suggested that in such situations it was intended that a separate Form 990-T be permitted to be filed for each local unit qualifying for a specific deduction.

The Service has concluded that IRC Sec. 512(b)(12) does not affect the filing requirements under IRC Sec. 6012 for reporting unrelated business taxable income. Therefore:

A. A church that is one legal entity with various local units must report all of the UBI of the church and its local units on one Form 990-T. (IRC Sec. 512(b)(12) does not authorize a separate Form 990-T to be filed by each local unit.)

B. Local units of a church organization that constitute separate legal entities must each file a separate Form 990-T.

The UBI tax on churches generated three significant ruling requests that are now being finalized in the national office. In these requests for non-taxation under IRC Sec. 511, the churches claim relatedness of their business activities to their exempt functions.

In one case a group of independently incorporated monasteries carries on businesses through the labors of their monks. They argue that their business activities are substantially related within the meaning of IRC Sec. 513(a) because of their longstanding religious belief and practice that manual labor is a necessary part of religious life. The monasteries argue that their business activities are selected and operated in a manner that is compatible with a monastic way of life and a rigorous daily routine of worship, work and private prayer or reading. While the IRS does not question the sincerity of the belief that manual labor is an essential element of monastery life, they are considering whether such a belief establishes "relatedness."

Among the monasteries there was a wide range of business activities including the following categories and examples:

1. Religious goods (incense, stained glass windows)

2. Unprocessed food products (beef cattle, grain, timber)

3. Processed food products (bread, cheese, fruitcakes)

4. Miscellaneous manufactures (concrete blocks, furpiture)

5. Monastery giftshops (religious articles, cheese, candy)

Religious goods (category 1) and some giftshop sales (category 5) will clearly be able to meet the IRC Sec. 513 relatedness test. The Senate report on the TRA '69 is specific in stating that unrelated business income does not include the sale of religious articles as long as such an activity is carried on in connection with the church. S. Rep. No. 91-552, 91st Cong., 1st Sess. 70 (1969). The Service's interpretation of the committee report and its conclusion under IRC Sec. 513 is that the production of certain goods has some special religious significance to the church that produces them. Note, however, that relatedness is not automatically established merely because the goods in question are somehow "religious" in nature. For example, if one of the business activities at issue for a Catholic organization is the making of vestments, then to the extent that the vestments are for use anywhere in the Catholic church, their production is a related activity. If the production of vestments is for other denominations, the activity would not bear a causal relationship to the exempt functions of the Catholic organization.

In another case a church operated a laundry and broom factory through both full-time employees and part-time student employees of its religious schools. Relatedness was claimed on the basis of the church's belief that daily work of whatever kind is a vocation or a calling and that by doing one's work with fidelity, integrity and diligence, a person is truly serving God.

In a third case a church carried on farming, processing and manufacturing activities using both paid and voluntary labor. The church claimed that its business activities were related in that they are designed:

1. To develop the capacity to render immediate basic commodity relief to the needy,

2. To secure the long term capability to respond to large scale commodity needs which may arise from social or natural disturbances,

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3. To provide the means whereby needy recipients may work to the extent of their ability for the assistance they receive, and

4. To provide an opportunity whereby all members of the church may become directly involved in the charitable relief of their fellowmen.

For a plain language publication on the unrelated trade or business provisions, especially written for churches, refer to Pub. 1018, Tax on Unrelated Business Income of Churches. For more details, see Pub. 598, Tax on Unrelated Business Income of Exempt Organizations, and chapters (35)00 through (41) of the EOHB (IRM 7751).

IV. Mail Order Ministries: Assignment of Income, Vow of Poverty, IRC Deduction Problems.

Information on mail order ministries has been obtained from newspaper articles and publications circulated by the ministries. The information available indicates that these organizations are in the business of selling minister's credentials and church charters.

The publications state that a church may either file for tax exemption or use the tax exemption of another church for a small fee. According to those promoting mail order ministries, the tax code requires only that the members profess some common doctrine and hold meetings where some sacrament or ritual is performed. No particular doctrine is required in order to receive a church charter. Further, anyone will be ordained regardless of beliefs.

Purchasers of minister's credentials and church charters are informed that they may save up to 50% on their income taxes by taking the following steps:

a. Organize a church.

b. Contribute 50% of your taxable income to the church.

c. The church furnishes the minister tax-free benefits, such as housing, transportation, etc.

Purchasers are advised of an alternative plan whereby they may avoid all income tax. This plan calls for the individual to take a "vow of poverty" and to assign the individual's assets (house, car, savings account, etc.) and the income earned from the individual's current employment to the church. The assigned income is used for housing, food, clothing, etc., for the individual.

B 41 (70)

Since the individual receives benefits designed for his maintenance and comfort in return for his contribution, he is entitled to a charitable contribution deduction only to the extent that the amount turned over to the "church" is actually used for charitable and religious purposes.

With respect to the plan calling for an individual to take a "vow of poverty" and assign income to a church, Rev. Rul. 77-290, IRB 1977-33, 11, holds that an attorney, a member of a religious order, who has taken a vow of poverty and is instructed by the order's superiors to obtain employment with a law firm in the state is an agent of the employing firm, not the religious order, and must include the remuneration remitted to the order in gross income.

Thus, the assignment of income under the circumstances advocated by the mail order ministries does not enable an individual to legally avoid income tax.

Also, keep in mind the basic principle of federal income tax law that an assignment or similar transfer of compensation for personal services to another individual or entity is ineffectual to relieve the taxpayer of federal income tax liability on such compensation, regardless of the motivation behind the transfer. See Lucas v. Earl, 281 U.S. 111 (1930); Helvering v. Horst, 311 U.S. 112 (1940), 1940-2 CB 206; Helvering v. Eubank, 311 U.S. 122 (1940), 1940-2 CB 209.

Finally, the organization itself may not qualify for exemption under IRC Sec. 501(c)(3). See Rev. Rul. 69-266, previously discussed in Section II.

V. Procedures Under IRC Sec. 7605(c).

The Regional Commissioner's personal approval of the examination of a church is required by IRC Sec. 7605(c) (enacted in the Tax Reform Act of 1969).

The congressional explanation of the purpose of the requirement was to "protect churches from unnecessary tax audits in the interests of not interfering with the internal financial matters of churches."

The regulations expand the scope of the statute by requiring Regional Commissioner's approval of all examinations of churches for purposes of determining any tax rather than merely examinations related to unrelated trade or business income taxes. This probably reflects a judgment by those drafting the regulations that under the Service's "package audit" concept, it is not easy to distinguish in advance what kind of an examination is to be conducted.

B 4d (71)

The following procedures tend to slow down the examination of a purported church:

1. The necessity to issue and wait for responses to two pre-examination letters prior to requesting Regional Commissioner approval to examine.

2. The amount of time between the issuance of the pre-examination letter and the response date.

The Service has asked Chief Counsel to consider whether these procedures may be revised. Counsel has advised us informally that two pre-examination letters are necessary because the regulations require that reasonable "attempts" be made to obtain desired information. However, the IRS has been informed that the time between the issuance of the letter and the date on which we require the organization to respond to it may be reduced to 10 days. With respect to following pre-examination procedures in every instance that an organization claims to be a church, the IRS has been advised to follow the procedures whenever there is any arguable factual basis for making a claim of church status.

B 4 d(77)

IS YOUR INCOME TAXABLE?
(UNRELATED BUSINESS INCOME)

James R. Avedisian

I. Exempt organizations may be taxed on business income which is not related to their exempt function. Sec. 511(a)(1).

A. Almost all exempt organizations are subject to the tax on unrelated business income.

1. All exempt organizations listed in Sec. 501(c) are subject to the tax with the exception of U. S. instrumentalities described in Sec. 501(c)(1).

2. Qualified pension and profit-sharing plans described in Sec. 401(a) are subject to the tax.

3. Public colleges and universities are subject to the tax. Sec. 511(a)(2)(B).

a. The heading "state colleges and universities" is misleading.

b. A wholly owned corporation is also subject to the tax.

B. The tax rates are determined by the legal form of the organization.

1. A corporate organization pays the tax at corporate rates. Sec. 511(a)(1).

2. An organization which is a trust pays the tax at trust rates. Sec. 511(b).

C. Organizations subject to the tax on unrelated business income are also subject to the minimum tax for tax preference items which enter into unrelated business taxable income.

II. The tax is imposed on unrelated business taxable income.

A. Unrelated business taxable income is the gross income derived from any unrelated trade or business less allowable deductions.

B. Allowable deductions are those directly connected with carrying on the unrelated trade or business. Sec. 512(a)(1).

B4d(73)

C. There are statutory modifications to both income and deduction items. Sec. 512(b).

III. Unrelated business income is income from a trade or business, which is regularly carried on, and the conduct of which is not substantially related to the exempt function of the organization.

A. The activity must be a trade or business.

1. "Trade or business" has the same meaning it has in Sec. 162. Reg. 1.513-1(b).

2. A trade or business includes any activity which is carried on for the production of income from the sale of goods or the performance of services.

3. An activity does not lose its identity as a trade or business merely because it is carried on within a larger aggregate of similar activities or within a larger complex of other endeavors which may or may not be related to the exempt function of the organization. Sec. 513(c).

4. The requirement that the activity be a trade or business reflects the primary objective of the tax on unrelated business income - to eliminate a source of unfair competition.

B. The activity must be regularly carried on.

1. An activity will be considered to be regularly carried on if it has a frequency and continuity, and is pursued in a manner generally similar to comparable commercial activities of taxable entities. Reg. 1.513-1(c)(1).

2. The conduct of an activity for a few weeks is not considered regularly carried on if such activity is normally carried on year-round by taxable entities.

3. The conduct of an annual dance or similar fund raising event is not a trade or business regularly carried on. Reg. 1.513-1(c)(2)(iii).

C. The activity must not be substantially related to the exempt function of the organization.

1. The organization's use of income or its need for income does not cause an activity to be considered related to the organization's exempt function. Sec. 513(a).

B 4d (74)

2. To be substantially related to the exempt function of the organization, the production or distribution of goods or the performance of services must contribute importantly to the accomplishment of that function. Reg. 1.513-1(d)(2).

3. The size and extent of the activity must be considered in relation to the nature and extent of the exempt function it purports to serve. Reg. 1.513-1(d)(3).

4. Income from charges for the performance of an exempt function is not unrelated business income. Reg. 1.513-1(d)(4)(i).

5. Ordinarily income from the sale of products which result from the performance of an exempt function is not unrelated business income if the product is sold in substantially the same state it is in on completion of the exempt function. Reg. 1.513-1(d)(4)(ii).

6. There may be a dual use of assets or facilities, one use may be substantially related to the exempt function and another use may not. Reg. 1.513-1(d)(4)(iii).

7. If an exempt organization exploits its good will or other intangibles, the resultant income is unrelated business income unless such activity itself contributes importantly to the accomplishment of the organization's exempt function. Reg. 1.513-1(d)(4)(iv).

   a. Income from the sale of subscriptions to a monthly journal to members and others in accordance with the organization's exempt function is not unrelated business income. Reg. 1.513-1(d)(4) Example (6).

   b. Income from the regular sale of space for general consumer advertising is unrelated business income. Reg. 1.513-1(d)(4) Examples (6) and (7).

8. There are specific exceptions for certain activities.

   a. A trade or business in which substantially all the work is performed by unpaid volunteers is not an unrelated trade or business. Sec. 513(a)(1).

   b. A trade or business which is carried on by a Sec. 501(c)(3) organization or a public college or university primarily for the convenience of its members, students, patients, officers or employees is not an unrelated trade or business. Sec. 513(a)(2).

B 4 d (75)

c. Income from the sale by a local employees organization described in Sec. 501(c)(4) and organized before May 27, 1969 of work-related clothes and equipment and items normally sold through vending machines, etc., for the convenience of its members is not unrelated business income. Sec. 513(a)(2).

d. Income from the sale of merchandise substantially all of which has been received by the organization as gifts or contributions is not unrelated business income. Sec. 513(a)(3).

9. The Tax Reform Act of 1976 created new rules for certain activities of state fairs and trade shows.

a. Qualified public entertainment activities (as defined in Sec. 513(d)(2)(B)) conducted by a Sec. 501(c)(3), (4) or (5) organization which regularly conducts, as one of its substantial exempt purposes, an agricultural and educational fair or exposition are not an unrelated trade or business. Sec. 513(d)(1).

b. Qualified convention and trade show activities (as defined in Sec. 513(d)(3)(B)) conducted by a Sec. 501(c)(5) or (6) organization which regularly conducts, as one of its substantial exempt purposes, a show which stimulates interest in, and demand for, the products of a particular industry or segment of such industry are not an unrelated trade or business. Sec. 513(d)(1).

IV. Only deductions which are directly connected with the carrying on of an unrelated trade or business are allowable in computing unrelated business taxable income. Sec. 512(a)(1).

A. A deduction is directly connected with the conduct of unrelated business if it has proximate and primary relationship to the carrying on of that business. Reg. 1.512(a)-1(a).

B. Where facilities are used both to carry on exempt activities and to conduct unrelated trade or business activities, expenses, depreciation and similar items attributable to such facilities (as, for example, items of overhead), shall be allocated between the two uses on a reasonable basis.

C. Where an unrelated trade or business activity exploits an exempt activity, expenses, depreciation and similar items which are attributable to the exempt activity qualify as directly connected with the carrying on of the unrelated trade or business activity to the extent that

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1) the aggregate of such items exceeds the income (if any) derived from or attributable to the exempt activity; and

2) the allocation of such excess to the unrelated trade or business activity does not result in a loss from such unrelated trade or business activity.

D. Where the sale of advertising in a publication of an exempt organization is carried on in conjunction with an exempt function, the Regulations explain in detail the proper methods of calculating unrelated business income. Reg. 1.512(a)-1(f).

V. The Code spells out certain modifications of items of income and deduction. Sec. 512(b).

A. Dividends, interest, annuities, and royalties and all deductions directly connected with such income are excluded. Sec. 512(b)(1) and (2).

1. Dividends, interest and annuities from debt-financed property are included. Sec. 512(b)(4).

2. Interest and annuities received from 80 percent controlled organizations are included. Sec. 512(b)(13).

B. All rents from real property are excluded. Sec. 512(b)(3)(A)(i).

1. If personal property is rented along with real property, all rents are excluded if the rent attributable to the personal property is 10 percent or less of the total rent. Reg. 1.512(b)-1(c)(2)(ii)(b).

a. If more than 50 percent of the rent is attributable to the personal property, none of the rent is excluded. Sec. 512(b)(3)(B)(i).

b. If the rent attributable to the personal property is between 10 percent and 50 percent of the total rent, only the portion of the total rent attributable to the real property is excluded.

2. If the amount of rent is based upon income or profits derived from the property, none of the rent is excluded. Sec. 512(b)(3)(B)(ii).

C. With respect to each debt-financed property which is unrelated to the organization's exempt function, there is included a percentage of income and deductions. Sec. 514(a).

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1. The percentage is a ratio of average indebtedness to average adjusted basis.

2. Debt-financed property is property which is held to produce income and with respect to which there is an acquisition indebtedness. Sec. 514(b).

   a. There are special rules when land is acquired for exempt use within 10 years. Sec. 514(b)(3).

   b. Acquisition indebtedness is the unpaid balance of indebtedness incurred in acquiring or improving the property, or other indebtedness which would not have been incurred but for such acquisition or improvement. Sec. 514(c)(1).

      1) Property acquired subject to a mortgage is considered as having an acquisition indebtedness. Sec. 514(c)(2)(A).

      2) There are special rules where property subject to a mortgage is acquired by devise, bequest or gift. Sec. 514(c)(2)(B).

D. Gains and losses from the sale, exchange or other disposition of property are excluded. Sec. 512(b)(5).

   1. Gains and losses from the disposition of debt-financed property are not excluded. There is a special percentage calculation. Sec. 514(c)(7).

   2. Recapture provisions of Sec. 1245 and Sec. 1250 override this exclusion.

E. The net operating loss deduction is calculated by reference to only those amounts included in the calculation of unrelated business taxable income. Sec. 512(b)(6).

F. All income and deductions attributable to research for the government are excluded. Sec. 512(b)(7).

G. There is a specific deduction of $1,000. Sec. 512(b)(12).

VI. For social clubs and voluntary employees' beneficiary associations, unrelated business income is gross income less deductions directly connected with the production of gross income, less exempt function income and deductions. Sec. 512(a)(3)(A). Prop. Reg. 1.512(a)-3.

   A. Exempt function income is gross income from dues, fees and charges paid by members in furtherance of the organization's exempt purpose. Sec. 512(a)(3)(B). Rev. Proc. 71-17, 1971-1 C.B. 683.

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B. Amounts set aside for charitable purposes are considered exempt function income. Sec. 512(a)(3)(B)(i).

C. In the case of a voluntary employees' beneficiary organization amounts set aside to provide for payment of life, sick, accident and other benefits are considered exempt function income. Sec. 512(a)(3)(B)(ii).

VII. Homeowners associations are taxable only under specific provisions. Sec. 528.

A. Homeowners association is specifically defined. Sec. 528(c).

B. Taxable income is gross income (excluding exempt function income) less deductions directly connected with the production of the gross income (excluding exempt function income). Sec. 528(d)(1).

1. There is a specific deduction of $100.

2. There is no net operating loss deduction.

3. Exempt function income is amounts received as dues, fees, or assessments from the homeowners. Sec. 528(d)(3).

VIII. There are some items, including some recent developments, which have particular importance to educational institutions.

A. All income derived from research and all deductions directly connected with such income are excluded from unrelated business taxable income. Sec. 512(b)(8).

B. Income derived from the lending of securities is not unrelated business income and is not income from debt-financed property. Rev. Rul. 78-88, I.R.B. 1978-10, 12.

C. Income derived from the lapse or termination of options, written in connection with the organization's investment activities, to buy or sell securities. Sec. 512(b)(5).

D. There is currently pending in the National Office of the Internal Revenue Service a technical advice request regarding television revenues received by colleges from athletic activities.

E. The sale of advertising space in programs for sports events or music or drama performances does not create unrelated business income. Reg. 1.513-1(c)(2)(ii).

F. The sponsoring of professional theater companies and symphony orchestras who give performances to which the general public is admitted does not generate unrelated business income. Reg. 1.513-1(d)(4)(iv) Example (2).

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G. Sale of advertising space in a student newspaper does not create unrelated business income. Reg. 1.513-1(d)(4)(iv) Example (5).

H. Operating and providing the organizational structure for a regional network of computers owned by exempt colleges and universities and used to collect and disseminate scientific and educational information to member schools is an exempt funotion. Rev. Rul. 74-614, 1974-2 C.B. 164.

I. The operation of a ski facility creates unrelated business income to the extent it is used by the general public. Rev. Rul. 78-98, I.R.B. 1978-11, 13.

J. Alumni tour programs for members and their families generate unrelated business income. Rev. Rul. 78-43, I.R.B. 1978-5, 11.

IX. There are some definitive rules applicable to hospitals.

A. Certain hospital services are specifically excluded from unrelated trade or business. Sec. 513(e).

B. All income derived from research and all deductions directly connected with such income are excluded. Sec. 512(b)(8).

C. Income from pharmaceutical sales to the general public which are not frequent or continuous is not unrelated business income. Rev. Rul. 68-374, 1968-2 C.B. 242.

D. A gift shop in the hospital will not generally be considered an unrelated trade or business. Rev. Rul. 69-267, 1969-1 C.B. 160.

E. A cafeteria or coffee shop which is not advertised and does not encourage use by the public will generally not generate unrelated business income. Rev. Rul. 69-268, 1969-1 C.B. 160.

F. A parking lot not for general public use is not an unrelated trade or business. Rev. Rul. 69-269, 1969-1 C.B. 160.

G. Real property leased to a medical group which provides services to patients will not be considered an unrelated trade or business. Rev. Rul. 69-463, 1969-2 C.B. 131.

X. Museums and arts organizations can have particular considerations.

A. The sale of greeting card reproductions of art works by an art museum is not an unrelated trade or business. Rev. Rul. 73-104, 1973-1 C.B. 263, but the sale of scientific books and city souvenirs by a museum of folk art constitutes an unrelated trade or business. Rev. Rul. 73-105, 1973-1 C.B. 264.

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B. The operation of a dining room, cafeteria, and snack bar by an art museum for use by the museum staff, employees and visitors does not constitute an unrelated trade or business. Rev. Rul. 74-399, 1974-2 C.B. 172.

C. The operation by a museum of its theater as a motion picture theater during hours the museum is closed generates unrelated business income. Reg. 1.513-1(d)(4)(iii).

XI. A travel program may or may not be considered an exempt function.

A. The conduct of travel study tours that include courses on the culture of the United States, foreign countries and nature studies taught by certified teachers is an exempt function. Rev. Rul. 70-534, 1970-2 C.B. 113.

B. The conduct of winter time ocean cruises during which activities to further religious and educational purposes are provided in addition to extensive social and recreational activities is not an exempt function. Rev. Rul. 77-366, I.R.B. 1977-41, 11.

C. The operation of a travel tour program for alumni association members and their families is an unrelated trade or business. Rev. Rul. 78-43, I.R.B. 1978-5, 11.

XII. There is little public information about assessments of tax for unrelated business income of churches.

A. For trade or businesses of churches carried on prior to May 27, 1969 gross income is excluded from unrelated business income for taxable years beginning before January 1, 1976. Sec. 512(b)(14).

B. A congressional committee reported in 1969 that some churches were engaged in operating publishing houses, hotels, factories, radio and television stations, parking lots, newspapers, bakeries, and restaurants.

C. No examination to determine unrelated business income can be made of a church unless the Internal Revenue Service believes that the organization is engaged in an unrelated trade or business and so notifies the church in advance. Sec. 7605(c).

D. Weekly bingo games conducted by paid operators constitute unrelated business. Smith-Dodd Businessman's Assn. 65 T.C. 620 (1975).

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THE LEGAL ENVIRONMENT: HAVE YOU BEEN SUED LATELY?

Raymond L. Hanson

1. Introduction.

A. Creating the Environment.

The most striking thing about the legal environment is the proliferation of attorneys. In 1977, 5,900 attorneys were admitted to practice in California, in 1976, 5,200 and in 1975, 5,600. In 1977 over 11,000 people took the State Bar examinations. I am also told that in 1976 31 new law schools opened in the State of California. At the Hastings College of the Law where I serve on the Board of Directors we had 5,000 applicants for 500 places in the class to enter law school in September of 1978. As the total number of attorneys in California is 59,000, this means that a great portion of the legal practitioners in this State are in their first 5 or 6 years of practice. There is an old saying in the law business that there is nothing so dangerous as a young attorney just out of law school because he has the right to sue but not the judgment or maturity to know when and who to sue.

B. Effect of Government Policy and Class Action Suits.

It would seem to follow that the tremendous emphasis on litigation is a result to some extent of this ever-increasing number of attorneys in this State.

The Government, both Federal and State, has encouraged litigation with a great maze of regulations, prohibitions, requirements and the encouraging of so-called public interest law firms and such organizations as the California Rural Legal Aid.

Another factor increasing the emphasis on litigation has been the development of the so-called "class action suit" under which the attorneys for a plaintiff can sue on behalf of numerous other people of the same "class." In the event the suit is successful, the attorneys for the plaintiff are often able to collect their fees from the defendant organization for their work in representing the class. This is contrary to the rule in most law suits requiring each side to pay its own litigation fees. An interesting example of a class action suit is found in the case of Tillman v. Wheaton - Haven Recreation, 517 Fed.2 1141 - 1975 in which suit was filed against the Board of Trustees of a tax-exempt charitable corporation on behalf of all of the black people in a community in Maryland because they were prohibited from participating in the activities provided by the corporation or using its facilities

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such as the swimming pool. Another interesting case is the so-called Sibley Memorial case discussed herinafter in detail.

C. Charitable Immunity Disappeared in California.

Over a hundred years ago the doctrine of charitable immunity was promulgated by the courts. This doctrine said, in effect, that a charitable corporation or a trustee of a charitable organization was immune from suit by anyone benefiting from the services of the non-profit corporation.

In other words, a patient at a hospital that was a non-profit charitable hospital could not sue the hospital in the event he or she was damaged through the negligence of the nurses or other personnel because of the hospital's immunity. This doctrine was in effect in California for many years. The last case in which it was set up as a defense that I know of was the case of Malloy v. Fong, 37 C.2d 356 (1951) in which it was argued that a boy who lost his foot in an accident while attending a church party was not entitled to sue the church or the minister of the church because of charitable immunity. The California courts said that charitable immunity was no longer the law in this State.

2. There is a Substantial Risk of Personal Liability of Directors and Trustees of Non-Profit Corporations.

A. General Statement.

The general rule on personal liability of directors or trustees of non-profit corporations in California is that individual directors are ordinarily not liable in their capacity as members of the board.

(i) Section 9504 of the Corporation Code provides:

"Directors of a non-profit corporation are not personally liable for the debts, liabilities, or obligations of the corporation."

This statutory language, however, does not protect the board member from personal liability for breaching his fiduciary duty to the corporation. Each member of the governing board of a non-profit corporation owes a fiduciary duty to the corporation. This means that a member of the board must use his office for the benefit of the corporation; it is a position of trust.

Directors of non-profit corporations which have financing through the sale of bonds also face a

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risk of potential liability for violations of Rule 10b-5 of the Securities Exchange Act of 1934. The extent of the risk will be discussed below.

B. Standards of Fiduciary Duties Owed to a Tax-Exempt Corporation.

The precise standard of the fiduciary duties a director owes to a non-profit corporation has been subject to debate. A 1954 California Court of Appeal case held that although a director of a non-profit corporation is held to the highest degree of honor and integrity, he is not personally liable for mistakes of judgment. (George Pepperdine Foundation v. Pepperdine, 126 Cal.App.2d 154, 159; 271 P2d 600). The Pepperdine case presented some unique facts. Here a non-profit corporation sued its own founder and principal benefactor, claiming that he as a board member mismanaged the funds of the corporation. Because of the fact that but for George Pepperdine's generosity and industry there would have been no corporation at all, nor any funds to mismanage, the Court explicitly declared that it would be manifestly unfair to hold him liable for mere mistakes in judgment in the management of the corporation's funds. Because of the unique factual situation involved in the Pepperdine case, one would be ill-advised to rely heavily on that decision as to the general issue of potential liability for members of a governing board of a non-profit corporation. I think it is poor law.

A case which would appear to substantiate this opinion is Holt v. College of Osteopathic Physicians and Surgeons, 61 Cal.2d 750, decided by the California Supreme Court in 1964, ten years after the Court of Appeals decision in Pepperdine. Although the Court in Holt was not called upon to decide the issue of non-profit directors' personal liability, it did cite with favor several law review articles which in part suggest standards of responsibility which may be interpreted as stricter than those imposed by Pepperdine. The Court in Holt did expressly overrule the Pepperdine decision to the extent that it limited standing to sue to the Attorney General. After the Holt decision, it would appear that a suit against allegedly negligent directors may be maintained by one or more other members of the governing board, and probably by the non-profit corporation itself.

A Court of Appeals case decided after Holt, followed the Holt suggestion of a higher standard of care. (Lynch v. John M. Redfield Foundation (1970) 9 Cal. App.3d 293; 88 Cal. Reporter 86). Lynch held that directors of charitable organizations must comply with strict trust principles in the performance of their duties. In Lynch, the Attorney General sued

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the Foundation and its three directors, alleging mismanagement by the directors in permitting cash to accumulate in a non-interest bearing bank account for approximately five years, in failing to manage the assets of the Foundation in a businesslike way, and in failing to carry out the Foundation's purposes for said period.

The directors argued that the circumstances should excuse what they admit would normally be mismanagement for retaining income in a non-interest bearing account for five years. The circumstances were that the money was kept there because of disputes and lawsuits among the directors which resulted in notification from the bank that it would not honor drafts on the Foundation's account without a court order unless all directors concurred in the action. The directors also asserted as mitigating circumstances the facts that they served without compensation, that the corpus gained approximately 100% in value during the period of inaction, and that they acted in good faith.

The court rejected these arguments and found that the directors breached the prudent man investment rule (the trustee's standard of care). The directors were surcharged for simple interest of 7% per annum for negligently breaching their trust by failing to invest income within a reasonable time.

C. A Landmark Case - Sibley Memorial Hospital - The Corporate Name is Lucy Webb Hayes National Training School for Deaconesses and Missionaries.

The most important recent decision on the scope of the director's fiduciary duty states that the directors of non-profit corporations will be held to the more lenient corporate principles rather than to the stricter trust principles of fiduciary duty. (Stern v. Lucy Webb Hayes National Training School for Deaconesses and Missionaries, 381 Fed. Supp. 1003.) This opinion by Judge Gerhard Gesell contains the most extensive discussion to date on the scope of the fiduciary duty owed by directors of non-profit corporations.

Patients of Sibley Memorial Hospital in Wash., D.C. brought a class action alleging among other things that nine members of the hospital's board of trustees breached their fiduciary duties of care and loyalty in the management of the hospital's funds. Since 1960, Sibley Memorial Hospital, a non-profit charit-

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able institution, maintained a board of trustees consisting of from 25 to 35 members. The board met twice each year. Between meetings of the board, an executive committee represented the board and among its duties were the opening of checking and savings accounts, approving the hospital's budget, and to report regularly on the amount of cash available for investments. Finally, the board had an investment committee which was to manage the investment of hospital funds, working closely with the finance committee.

From the early 1950's to 1968, financial management of the hospital was handled almost exclusively by two trustee/officers: Dr. Orem, the Hospital Administrator, and Mr. Ernst, the Treasurer. These men dominated the board and executive committees, whose other members routinely accepted their recommendations or ratified their actions. Also, since from the early 1960's to 1971 the finance and investment committees never met or conducted business, budgetary and investment decisions were handled by Orem and Ernst. In 1971, the finance and investment committees were activated, but Ernst, being the chairman of the finance committee and a member of the investment committee, continued to maintain dominant control over the hospital's financial management until his death in 1972.

Judge Gesell opted for applying corporate rather than trust principles in determining the liability of the directors of charitable corporations because their functions are virtually indistinguishable from those of their "pure" corporate counterparts. He held that a director of a charitable corporation is in default of his fiduciary duty to manage the fiscal and investment affairs of the hospital if it has been shown by a preponderance of the evidence that:

(i) While assigned to a particular committee of the board having general financial or investment responsibility under the by-laws of the corporation, he has failed to use due diligence in supervising the actions of those officers, employees or outside experts to whom the responsibility for making day to day financial or investment decisions has been delegated; or

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(ii) He knowingly permitted the hospital to enter into a business transaction with himself or with any corporation, partnership or association in which he then had a substantial interest or held a position of trustee, director, general manager or principal officer without having previously informed the persons charged with approving that transaction of his interest of position and of any significant reasons, unknown to or not fully appreciated by such persons, why the transaction might not be in the best interest of the hospital; or

(iii) Except as required by the preceding paragraph, he actively participated in or voted in favor of a decision by the board or any committee or subcommittee thereof to transact business with himself or with any corporation, partnership or association in which he then had a substantial interest or held a position as trustee, director, general manager or principal officer; or

(iv) He otherwise failed to perform his duties honestly, in good faith, and with a reasonable amount of diligence and care.

Upon applying these standards to the facts, the Court found that all of the standards had been breached. The Court declined to award damages or to remove the trustees from office. Its reasoning was:

> "In attempting to balance the equities under the circumstances shown by the record, there are a number of factors which lead the Court to feel that intervention by injunction should be limited. (Citation). First, the defendant trustees in this case constitute but a small minority of the full Sibley Board. Yet in several respects, the responsibility for past failures adequately to supervise the handling of hospital funds rests equally on all board members. Second, it is clear that the practices criticized by plaintiffs have, to a considerable extent, been corrected and that the employees and trustees who were principally responsible for lax handling of funds have died or been dismissed. Third, there is no indication

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that any of the named trustees were involved in fraudulent practices or profited personally by lapses in proper fiscal supervision, and indeed, the overall operation of the hospital in terms of low costs, efficient services and quality patient care has been superior. Finally, this case is in a sense one of first impression, since it brings into judicial focus for the first time in this jurisdiction the nature and scope of trustee obligations in a non-profit, non-member charitable institution incorporated under D. C. Code Sections 29-1001 et seq." Stern, supra, page 21 and 22.

D. Is It Law In California?

As noted in Stern, other states such as Kansas and North Carolina apply profit-making corporation fiduciary duty standards to directors of non-profit corporations. There is indication that New Jersey courts also apply corporate fiduciary duty standards and have found directors of non-profit corporations to have breached these standards. (Valle v. New Jersey Auto Club, 310 A.2d 518, 125 N.J. Super. 302 (1973)).

Stern is at present the leading case on the standards for the fiduciary duties of directors of non-profit corporations. It seems likely that California Courts would follow Stern by holding directors to profit-making corporation fiduciary standards. Even though Lynch which is the latest California case used more stringent trust fiduciary standards, it is probable that California courts in future cases would follow Stern in holding directors of non-profit corporations to the less stringent corporate standards for fiduciary duties. Lynch adopted the trust standards with no explanation for why trust rather than corporate standards were used. It appears that the court merely expanded the ruling from Holt v. College of Osteopathic Physicians and Surgeons (supra) that a non-profit corporation was similar to a trust so that persons other than solely the Attorney General could sue negligent directors. Therefore, if the question whether trust or corporate fiduciary standards should apply to directors of non-profit corporations were fully briefed, it is probable that a California court would find the Stern reasoning persuasive and would opt for corporate standards. Thus, a review of California law on fiduciary duties of directors of profit-making corporations seems appropriate.

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(i) California Law on Fiduciary Duties of Directors of Profit Making Corporations.

(a) Duty of Loyalty.

Section 820 of the California Corporations Code rather clearly states the rules on self-dealing:

"Duty to act in good faith; effect of personal financial interest of common directorship. Directors and officers shall exercise their powers in good faith, and with a view to the interests of the corporation. No contract or other transaction between a corporation and one or more of its directors, or between a corporation and any corporation, firm or association in which one or more of its directors are directors or are financially interested, is either void or voidable because such director or directors are present at the meeting of the board of directors or a committee thereof which authorizes or approves the contract or transaction, or because his or their votes are counted for such purpose, if the circumstances specified in any of the following exist:

(aa) The fact of the common directorship or financial interest is disclosed or known to the board of directors or committee and noted in the minutes, and the board or committee authorizes, approves, or ratifies the contract or transaction in good faith by a vote sufficient for the purpose without counting the vote or votes of such director or directors.

(bb) The fact of the common directorship or financial interest is disclosed or known to the shareholders, and they approve or ratify the contract or transaction in good faith by a majority vote or written consent of shareholders entitled to vote.

(cc) The contract or transaction is just and reasonable as to the corporation at the time it is authorized or approved.

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Common or interested directors may be counted in determining the presence of a quorum at a meeting of the board of directors or a committee thereof which authorized, approves, or ratifies a contract or transaction."

(b) Duty of Care.

The duty of care is somewhat more difficult to define. A director has a duty to supervise the general operation of the corporation. (Corporations Code, Section 800). More specifically, the California courts appear to apply a negligence standard in determining the duty of care. (Burt v. Irvine Company (1965) 237 Cal.App.2d 828; 47 Cal. Reporter 29). In Burt, plaintiff had charged several directors with violating their duty by selling corporate assets to third parties at too cheap a price. In discussing the applicable standard of care to which the directors would be held, the Court quoted 3 Fletcher Cyc. of Corporations, 1965, Section 1040, page 628: "The rule exempting officers of corporations from liability for mere mistakes and errors of judgment does not apply where the loss is .. the result of the failure to exercise proper care, skill and diligence. Directors are not merely bound to be honest; they must also be diligent and careful in performance of the duties they have undertaken. They cannot excuse imprudence on the ground of their ignorance or inexperience, or honesty of their intentions; and, if they commit an error of judgment through mere recklessness or want of ordinary prudence and skill, the corporation may hold them responsible for the consequences."

The Burt court found that plaintiffs stated a cause of action where they alleged that defendant directors brushed aside or ignored bids on the assets sold which were known to be higher than those accepted.

The business judgment rule has been thought to protect directors from the imposition of liability. However, the more recent cases state that the business rule protects only reasonable acts of a director. (McDonnell v. American Leduc Petroleum Limited (1974)

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491 F.2d 380, 384). "When Courts say that they will not interfere in matters of business judgment, it is presupposed that judgment -- reasonable diligence -- has in fact been exercised. A director cannot close his eyes to what is going on about him in the conduct of the business of the corporation and have it said that he is exercising business judgment. Courts have properly decided to give directors a wide latitude in the management of the affairs of the corporation provided always that judgment, and that means an honest, unbiased judgment, is reasonably exercised by them. (Burt v. Irvine Company, supra, page 852.)

E. Rule 10b-5.

Director liability under Rule 10b-5 of the Securities Exchange Act of 1934 is a possibility to consider for non-profit corporations which finance through bond offerings. Rule 10b-5 makes it unlawful for any person in connection with the purchase or sale of a security to employ a scheme to defraud, to make a material misstatement or omission, or to use a fraudulent course of business.

An implied civil cause of action is recognized in Rule 10b-5. (Knepper, Liability of Corporate Officers and Directors 131, 2d ed., 1973). Professor Bromberg indicates that securities of non-profit organizations which are exempt from the 1933 Securities Act registration requirements are subject to 10b-5 coverage. (1A Bromberg, Securities Law: Fraud §2.4(3), p. 39 (1973)).

Attempts have been made to hold directors liable for damages for violations of Rule 10b-5. The requisite state of mind for finding civil liability for damages in 10b-5 suits is the most difficult and unsettled element of a 10b-5 private action. (2A Bromberg, Securities Law: Fraud (§8.4, p. 501 (1973)). The Federal Circuit Courts of Appeal have no uniform standard for the requisite state of mind. Professors Jennings and Marsh, after discussing the difficulty of figuring out the state of the law nationwide, suggest that it is unlikely that any court would in fact impose liability for damages upon even a corporate officer in favor of stock purchasers for simple negligence pertaining to something like the issuance of a press release. (Jennings and Marsh, Securities Regulation 3d., p. 1072 (1972)).

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An illustrative of the law on Rule 10b-5, cases from the 2nd Circuit (includes New York) and the 9th Circuit (includes California) will be discussed. A recent 2d Circuit case held that an outside director (one not in control of or employed by the corporation and who did not participate in the transaction) is not liable for damages under Rule 10b-5 when he did not know of or participate in the making of misleading statements or omissions. The court held that "a director in his capacity as a director (a non-participant in the transaction) owes no duty to insure that all material, adverse information is conveyed to prospective purchasers of the stock of the corporation on whose board he sits." (Lanza v. Drexel & Co., 479 F.2d 1277 (2d Cir. 1973)). The court held that Rule 10b-5 requires more than negligence for liability for a director -- it requires proof of a willful or reckless disregard for the truth. Lanza, supra.

A recent 9th Circuit case declared that a flexible standard should be applied in determining 10b-5 liability. In establishing defendant's duty under 10b-5, factors to consider are the relationship of defendant to plaintiff, defendant's access to information as compared to plaintiff's access, the benefit that defendant derives from the relationship, defendant's awareness of whether the plaintiff was relying on their relationship in making his investment decisions, and the defendant's activity in initiating the securities transaction. (White v. Abrams, 495 F.2d 724 (9th Cir., 1974)).

Thus, under the 9th Circuit standard, it appears that an outside director would probably not be held liable for a 10b-5 violation unless the director knew of the violation or had sufficient information available so that he should have known of the violation. The flexible standard would seemingly be most lenient for an outside director of a non-profit corporation. Thus, 10b-5 liability for damages in California seems a remote possibility.

F. Other Rules on Financial Management.

In addition to the above, members of the board of a non-profit corporation participating in the Medicare Program should be aware of certain obligations the provider has with respect to financial management. Specifically, board members should be concerned with the "Prudent Buyer Rule".

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The Prudent Buyer Rule requires that providers act as prudent buyers in the purchase of goods and services, i.e. that the provider seek out and take advantage of discounts and other economies available for the purchase of goods and services. In all cases where the provider fails to take advantage of additional discounts or economies, there must be clear justification for such action. Unless this justification exists, where a provider pays an amount above the going price of goods and services, this excess amount will be excluded in computing allowable costs under the Medicare Program.

The "Related Organization Rule" sets forth obligations with respect to the cost of goods or services provided to a provider from a related entity having common ownership or control. Generally the rules relating to common ownership will not be applicable to a non-profit corporation. Those relating to common control may be, however. "Control" under the rule exists where an individual organization has the power, directly or indirectly, to influence or direct to a significant extent the actions or policies of the provider. The rules do not set forth any specific set of circumstances as to when common control exists, but do state that the issue of control is based upon the totality of facts and circumstances in each case. Under the "Related Organization Rule", generally the cost of goods and services purchased by a provider from a related organization will be limited to the cost of such goods and services to the related organization and then only if such costs do not exceed comparable prices of goods and services purchased elsewhere. When costs of goods and services purchased from a related organization are deemed excessive, the excessive cost of such goods will be disallowed as a reimbursable expense under the Medicare Program.

With regard to both the "Prudent Buyer Rule" and the "Related Organization Rule", violation of either rule could provide the basis for consumer legal action against the corporation's board of directors alleging a breach of board members' fiduciary duties respecting financial management.

It should be further noted that a non-profit corporation's tax exempt status is based upon a requirement that no part of the net income of the corporation inure to the benefit of any private individual. The purchase of goods, services or money by a non-

B4d(91)

profit corporation at a price beyond that which might reasonably be justified may be deemed a transaction through which, in effect, revenue inures to the benefit of a private individual. Such a transaction could jeopardize the tax exempt status of the corporation and again could provide the basis for consumer action alleging a violation of board members' fiduciary obligations concerning management of the corporation's finances.

3. Higher Fiduciary Care.

A. The concept that funds handled by charity, even though incorporated, are charitable funds in the hands of a trustee and not of a corporation's board of directors is reflected in the thinking of the California Attorney General's staff which carries over the provisions of certain sections of the civil code regarding the obligations of a trustee to apply to the trustees or directors of tax-exempt corporations. It is important to note that Mr. Warren Abbott of that office believes these sections prohibit a professional man or woman (CPA, attorney, physician, etc) from serving as a trustee of a tax-exempt corporation and also receiving compensation for himself or herself or for his or her firm. As the practice, at least so far as attorneys are concerned, is widespread and well established, this interpretation could give rise to surcharge proceedings in many areas of the State. The important sections are as follows:

(i) §2228. Bound to Highest Good Faith.

In all matters connected with his trust, a trustee is bound to act in the highest good faith toward his beneficiary, and may not obtain any advantage therein over the latter by the slightest misrepresentation, concealment, threat, or adverse pressure of any kind.

(ii) §2229. Personal Interest and Profit Prohibited.

A trustee may not use or deal with the trust property for his own profit, or for any other purpose unconnected with the trust, in any manner.

(iii) §2230. Interest Adverse to Beneficiary - Exception.

Neither a trustee nor any of his agents may take part in any transaction concerning the trust in which he or any one for whom he acts

B 4d (92)

as agent has an interest, present or contingent, adverse to that of his beneficiary, except as follows:

(aa) When the beneficiary, having capacity to contract, with a full knowledge of the motives of the trustee, and of all other facts concerning the transaction which might affect his own decision, and without the use of any influence on the part of the trustee, permits him to do so;

(bb) When the beneficiary not having capacity to contract, the proper court, upon the like information of the facts, grants the like permission; or,

(cc) When some of the beneficiaries having capacity to contract, and some not having it, the former grant permission for themselves, and the proper court for the latter, in the manner above prescribed.

(dd) Presumptions Against Transactions Between Trustee and Beneficiary.

All transactions between a trustee and his beneficiary during the existence of the trust, or while the influence acquired by the trustee remains, by which he obtains any advantage from his beneficiary, are presumed to be entered into by the latter without sufficient consideration, and under undue influence. The presumptions established by this section do not apply to the provisions of an agreement between a trustee and his beneficiary relating to the hiring or compensation of the trustee.

These Code Sections, when followed out, would necessarily put a tremendous burden on trustees of non-profit corporations going beyond that normally anticipated by the directors of profit making corporations as has been indicated above.

4. Indemnification and Insurance.

A. It is possible for a corporation in California to agree to indemnify its corporate directors or trustees. It is

B4d(93)

also possible for it to provide public liability insurance against negligence of directors and officers acting within the course and scope of their authority. It is probably not possible to obtain any type of insurance which protects a director or trustee against his own deliberate malfeasance.

B. Directors and officers liability insurance is difficult to obtain although many non-profit corporations have been able to obtain it. The insurance is normally limited to compensatory damages and costs of defense. In fact, many non-profit corporations have decided to purchase insurance only to protect against the costs of the defense and not to provide compensatory funds. A study of the losses in this area indicate that legal defense costs have averaged $114,000 per lawsuit, which is certainly reason for providing insurance against this type of cost. On the other hand, there have been very few awards against trustees individually. The most extensive loss I have heard of has been an award in a case still on appeal on the East Coast where the sum of $10,000 in damages was assessed against each trustee. Coverage of directors and officers of tax exempt corporations in the State of California has gone as high as $10,000,000 for this type of protection. It is my understanding that in some cases the insurance carrier requires that there be an Agreement of Indemnification of the trustees before they will normally cover the trustees. In this regard, it should be noted that the normal individual umbrella insurance policy carried by many persons does not cover liability incurred as a trustee of a charitable organization. Also, because of the self-dealing provisions a trustee of a private foundation will have to pay indirectly or directly that portion of the premium which does not relate to a successful defense or settlement of such a case. See Regulations 53.4941D-2F3. The applications for directors and officers liability insurance filed by non-profit corporations has increased tremendously, and, according to one insurance company, their applications increased five-fold during the last four months before the writing of this outline. This, of course, is indicative of the legal environment and the concern of trustees of non-profit corporations as to their personal liability.

5. Pending Legislation.

A. Assembly Bill 2065

The McAllister Bill is generally known as the charitable solicitation act and is now pending in the California Legislature. Insofar as it affects trustees' liability it has certain im-

B 4d (94)

portant criteria under which the Attorney General's Office is authorized to determine whether trustees of a non-profit corporation should be surcharged for their conduct in the handling of charitable solicitation matters. This statute sets forth the criteria as follows:

(i) The reasonableness of costs of fund raising and administrative expenses, including amounts paid to registered fund raisers (taking into account the methods of fund raising used;)

(ii) The effort spent in investigating the likelihood of success, or lack thereof, of a particular solicitation campaign and the expected costs thereof;

(iii) Present costs in relation to long-term goals such as the expectation of gifts to be obtained in the future by the use of trusts, wills, and similar deferred types of gifts;

(iv) The necessity for newly created charitable organizations to incur significant costs in establishing themselves and their programs;

(v) Participation and dedication evidenced by trustees, directors, officers and others responsible for the solicitation of funds by a charitable organization and any compensation or other remuneration received by persons as a result of efforts expended by them in participating in such solicitations;

(vi) The establishing of procedures, or failure to do so, for purposes of accurately accounting for and protecting funds of a charitable organization.

Provided, however, that in considering the propriety of any such activity all relevant facts and circumstances shall be considered.

B. The Proposed Non-Profit Public Benefit and Non-Profit Mutual Benefit Law - Assembly Bill 2180 (Knox Bill).

(i) The Need for AB 2180.

It is essential that California have a new law governing non-profit corporations, for the present law is inadequate in scope and uncertain in application. The present law incorporates by reference a business corporation

B 4d (95)

law repealed on January 1, 1977, and existing in limbo only for purposes of such incorporation by reference. This reference to the statutes governing business corporations results in significant problems. For example, the business law sets forth rules governing shareholders, dividends, and complex economic relations. How do such rules apply to problems governing nonprofit corporations? What standards govern the conduct of directors of non-profit corporations -- the business standard or trust rules? AB 2180 was drafted to set forth, in one Division of the Corporations Code, the principles of corporate law that apply to the formation, internal governance, and dissolution of non-profit corporations and to answer some of the unique questions such corporations present.

C. An Important Basic Division of Non-Profit Corporations.

The proposed law divides all of the corporations presently governed by the current general non-profit law into two groups which are labeled "non-profit public benefit corporations" and "non-profit mutual benefit corporations". Public benefit corporations are those formed for a public charitable or religious purpose; they are not operated for the mutual benefit of the members, but for some broader good. Members of the public benefit corporations have no ownership interest in them. Upon dissolution of the corporation the assets must go to a similar non-profit corporation or charitable organization rather than to the members. Public benefit corporations include all of the traditional "charitable" corporations. The proposed law avoids the term "charitable", however, in order to distinguish it from the tax laws which might give the word "charitable" a more restricted meaning.

The other category, the mutual benefit corporation, includes every other kind of corporation formed under the proposed law. The diversity of these organizations is enormous; however, they all share common characteristics; they cannot distribute gains, profits or dividends to members except upon dissolution and therefore are non-profit. In addition, they are formed principally for the mutual benefit of their memberships (fraternal organizations,

B4d(96)

tennis clubs)or for the mutual benefit of all those engaging in a particular type of business (trade association) or activity (automobile club). Non-profit mutual benefit organizations may operate for the benefit of members and non-members alike; in fact, one California corporation operates for the benefit of more than 500,000 small businesses which are not members of the organizations within the meaning of the proposed new law. Members in some mutual benefit corporations may have a proprietary interest which allows them to receive its assets upon dissolution, while in others the assets go to another non-profit corporation. In many mutual benefit corporations the proprietary interest, if any, is more theoretical than real.

It is important that CPAs be well-informed on the new law if it is adopted, because it has very specific definitions of authorized members, quorums, voting powers and other items which will enter into any audit that is undertaken after the passage of the new law, if in fact it is passed.

D. Solving the Standard of Care for Trustees.

As pointed out previously in this outline, there is a difference of opinion as to what constitutes the California law governing the duty of care owed by trustees of non-profit corporations. While many attorneys feel that the general corporate law standards as indicated in the Sibley Memorial Hospital case are applicable, there are, of course, those including the Attorney General's representatives, who feel that the trustee standards apply. The new statute intends to solve this difficulty and hence has adopted the following standard of care as part of the new statute. The statute provides as follows:

> "A director should perform the duties of a director....with care, including reasonable inquiry, as an ordinarily prudent person would use under similar circumstances."

In addition, the proposed law allows a director in meeting the duty of care to rely on officers, employees, committees of the board, and persons whom the director in good faith believes to be reliable and competent. This provision is consistent with the general corporate law and provides a needed protection to directors which is not found in the old non-profit law. In transactions

B4d(97)

between a director and a public benefit corporation, they must be approved by the Attorney General in advance or they must meet specific requirements set forth in Section 5333. Section 5333 should enable public corporations to take advantage of opportunities available to them while at the same time protecting them from potential abuses.

If directors of public benefit and mutual benefit corporations comply with the duty of care and the duty of loyalty set forth in the proposed code, they have no liability based upon any alleged failure to discharge their obligations as directors. Sections 5331(c) and 7731(c).

Section 5327 requires that 51% of the board of directors of public benefit corporations must be persons who do not receive compensation for services rendered to the corporation. This provision is designed to curb self-dealing transactions to insure the majority of the board is not economically interested in or dependent upon a corporation.

E. Crimes and Penalties

One chapter regarding each type of new corporation deals with crimes and penalties; a $50 per year civil penalty is specified for failure to file the annual report. The wide variation in size and formality of corporations covered by the non-profit law apparently discouraged the setting of more stringent penalties for failure to abide by other formal filing or paperwork requirements.

F. Transition Provisions.

In general, the new law applies to all acts, contracts or transactions after the operative date of the bill, January 1, 1980. Unnecessary re-writing of existing articles and by-laws is not required. Entities filing for incorporation close to the operative date of the new law are allowed to form under the prior non-profit law despite some delays in processing beyond January 1, 1980. The process of choosing a new status should be completed by January 1, 1980. The proposed law provides, however, that if a corporation objects to its designation and cannot resolve the matter with the Secretary of State, suit may be brought up to January 1, 1982 to finally resolve the matter.

G. Effect on Account Firms of Knox Bill.

It is contemplated that CPAs, as well as attorneys, will find it necessary to change all of their check-out procedures and auditing procedures in connection with the new act. It will also require careful study as this is intended to be a bible for future operation of non-profit corporations.

B4d(98)

CONCLUSION

In conclusion, under California law, a trustee may be sued for the following reasons despite the provisions of Section 9504 of the Corporations Code:

A. Conduct prejudicial to the corporation itself, even though done in good faith.

B. Conduct which damages third persons through negligence or deliberate misconduct.

C. Conduct which the California Attorney General considers improper in the handling of funds or the making of contracts and which leads to a possible surcharge by the Attorney General against the trustee or trustees, and,

D. Acts in violation of various state and federal statutes such as:

(i) violations of responsibilities under the Internal Revenue Act,

(ii) violation of responsibilities under the Pension Reform Act of 1976 (ERISA) which imposes on trustees certain fiduciary responsibilities;

(iii) violation of provisions set by the Securities and Exchange Commission for responsibilities and duties with respect to securities;

(iv) violation of civil rights, such as discrimination, failure to carry out affirmative action programs and related matters;

(v) violation of State and Federal charitable solicitation laws.

In addition, many of the current provisions of the non-profit corporation law will be changed if Assembly Bill 2180 (the Knox Bill) should pass and bring in to being two entirely new types of non-profit corporations known as (1) the public benefit corporation or (2) the mutual benefit corporation.

B 4 d (99)

TO MILDRED, FOR TISH & HAROLD - TAX WORK

Law Office Report #41 July 17, 1978 from June page 1

1. See attached notice we received re Steve Addision when Betty wrote infor W-2.
2. Oliver Morgan got an extension of time to file IRS return, til October 16, 1978.
3. See attached re Guy & Beverly Mitchell for 1977 return.

copy given to Tish

B4d (100)

STATE OF CALIFORNIA — STATE CONTROLLER'S OFFICE

PERSONNEL/PAYROLL SERVICES DIVISION
1900 Capitol Avenue
Sacramento, CA 95814

PLACE: Sacramento, CA
DATE: July 7, 1978

TO: Bookkeeping and Management Services,
Bette Mc Cann
FROM: State Controller's Office, PPSD Payroll Services

RE: 1977 Form W-2

We are unable to locate any record of payment for Steve Addison, social security number 303-04-0172, in 1977 under the Uniform Payroll System.

Sincerely,

Peggy Sanchez

Peggy Sanchez
District, Disbursing Officer

EL:dm

B4d(101)

Form **2688** (Rev. Oct. 1977) Department of the Treasury Internal Revenue Service

Application for Extension of Time to File

U.S. Individual Income Tax Return

(See back for filing instructions. Be sure to answer all questions.)

File in DUPLICATE on or before the due date for filing the return. (See instruction 2.)

Please Print or Type			
	Name (If joint return, give first names and initials of both): Oliver	Last name: Morgan, Jr	Your social security number: 563 72 0581
	Present home address (Number and street, including apartment number, or rural route): c/o P.O. Box 15156		Spouse's social security no.
	City, town or post office, State and ZIP code: San Francisco CA 94115		

1. An extension of time until Oct. 15, 1978, is hereby requested in which to file the individual income tax return (Form 1040) of the taxpayer named above for the taxable year beginning Jan. 1, 1977, and ending Dec. 31, 1977
2. Has an extension of time to file been previously granted for this taxable year? . . . . . ☑ Yes ☐ No
3. State in detail the reason the taxpayer needs an extension. MR MORGAN IS OUT OF THE country still and hasnt recewed duplicate W-2's yet - first ones lost in mail. He needs more time -
4. Did the taxpayer file an individual income tax return (including any authorized extension) when due for each of the 3 years immediately preceding the year for which this extension is requested? . . . . . ☑ Yes ☐ No
   If "NO," list each year during the 3-year period for which a return was not filed when due or within a period covered by an extension, and state the reason.
5. Was the taxpayer required to file a declaration of estimated tax for the year for which this extension is requested? ☐ Yes ☑ No
   If "Yes," was each required installment payment made on or before its due date? . . . . . ☐ Yes ☐ No

Signature and Verification

If Prepared by Taxpayer.—Under penalties of perjury, I declare that to the best of my knowledge and belief the statements made on this form are true, correct, and complete.

Signature of taxpayer _____ Date _____

Spouse's signature _____ Date _____

If Prepared by Someone Other Than Taxpayer.—Under penalties of perjury, I declare that to the best of my knowledge and belief the statements made on this form are true, correct, and complete, that the taxpayer has authorized me to prepare this application, and that I am:

- ☐ A member in good standing of the bar of the highest court of (specify jurisdiction) _____
- ☐ A certified public accountant duly qualified to practice in (specify jurisdiction) _____
- ☐ A person enrolled to practice before the Internal Revenue Service.
- ☐ A duly authorized agent holding a power of attorney. (The power of attorney need not be submitted unless requested.)
- ☑ A person standing in close personal or business relationship to the taxpayer who is unable to sign this application because of illness, absence, or other good cause. My relationship to the taxpayer and the reasons why the taxpayer is unable to sign this application are friend. He's unable to file cause he's out of the U.S.

Signature of preparer other than taxpayer ▶ June B. Crym Date ▶ 6-15-78

The Internal Revenue Service will indicate below whether the extension is granted or denied, and return the original form.

Notice to Applicant—To Be Completed by the Internal Revenue Service

- ☑ The application IS approved. (Please attach this form to your return.)
- ☐ The application IS NOT approved. (Please attach this form to your return.)
  However, in view of your reasons stated in the application, a 10-day grace period is granted from the date shown below or due date of the return, whichever is later. This 10-day grace period constitutes a valid extension of time for purposes of elections otherwise required to be made on timely filed returns.
- ☐ The application IS NOT approved.
  After consideration of the reasons stated in your application, we have determined the extension is not warranted. (The 10-day grace period is not granted.)
- ☐ The application cannot be considered, since you filed it after the due date of the return.
- ☐ Other _____

EXTENSION TO FILE APPROVED TO

OCT 16 1978

Director

JUL 03 1978

Date

5447

By: [illegible] Director, Fresno Service Center

Form 2688 (Rev. 10-77)

B4d (102)

FRESNO, CA 93688

65476 32

DATE OF THIS NOTICE
JULY 3, 1978
SOCIAL SECURITY NUMBER:
588-98-1750*
DOCUMENT LOCATOR NUMBER:
94209-126-3638938
FORM NUMBER: YEAR ENDED:
1040A DEC. 31, 1977

588981750 30 7712 7825 172.00

GUY & BEVERLY MITCHELL
PO BOX 15156
SAN FRANCISCO CA 94115

2

EARNED INCOME CREDIT

Your tax return indicates you may be eligible for an Earned Income Credit (up to $400), although you did not claim it. If you have already determined that you are not eligible for the credit, or have filed an amended return to claim it, please disregard this notice. If you did not consider the credit, please answer the questions below.

1. Did you pay more than half the cost of keeping up a home (owned or rented) in the U.S. (50 States and the District of Columbia) for the entire year for both yourself and your child who was under 19 or a full-time student? (This child does not have to qualify as your dependent.)

   Yes ☐ No ☐

2. Did you pay more than half the cost of keeping up a home (owned or rented) in the U.S. (50 States and the District of Columbia) for the entire year for both yourself and your child who is 19 or over and is mentally or physically disabled? (This individual must qualify as your dependent.)

   Yes ☐ No ☐

On the back of this form there is a list of the kinds of costs that may be included in the cost of keeping up a home. There is also a definition of child, for Earned Income Credit purposes.

If you answered yes to either of the above questions, please print or type, in the space below, the name and relationship of the child who qualifies you for the credit. Then sign and return this notice promptly in the envelope enclosed for your convenience.

Child's name_____ Relationship _____

Under penalties of perjury, I declare that the above answers are true and correct to the best of my knowledge.

I.E.22-1832268

Your Signature _____ Spouse's Signature (if a joint return was filed) _____ Date _____

B4d (103)

FORM 6240 REV 11-77

TO MILDRED, FOR TISH & HAROLD - TAX WORK

copy to Tish

Law Office Report #41 July 17, 1978 from June page 1

7/23/

1. See attached notice we received re Steve Addision when Betty wrote infor W-2.

2. Oliver Morgan got an extension of time to file IRS return, til October 16, 1978.

3. See attached re Guy & Beverly Mitchell for 1977 return.

B4d (104)

STATE OF CALIFORNIA — STATE CONTROLLER'S OFFICE

PERSONNEL/PAYROLL SERVICES DIVISION
1900 Capitol Avenue
Sacramento, CA 95814

PLACE: Sacramento, CA
DATE: July 7, 1978

TO: Bookkeeping and Management Services,
Bette Mc Cann
FROM: State Controller's Office, PPSD Payroll Services

RE: 1977 Form W-2

We are unable to locate any record of payment for Steve Addison, social security number 303-04-0172, in 1977 under the Uniform Payroll System.

Sincerely,

Peggy Sanchez

Peggy Sanchez
District Disbursing Officer

EL:dm

B4d (105)

Form **2688** (Rev. Oct. 1977) Department of the Treasury Internal Revenue Service

Application for Extension of Time to File

U.S. Individual Income Tax Return

(See back for filing instructions. Be sure to answer all questions.)

File in DUPLICATE on or before the due date for filing the return. (See Instruction 2.)

Please Print or Type			
	Name (If joint return, give first names and initials of both) Oliver	Last name Morgan, Jr	Your social security number 563 72 0581
	Present home address (Number and street, including apartment number, or rural route) c/o P.O. Box 15156		Spouse's social security no.
	City, town or post office, State and ZIP code San Francisco CA 94115		

1. An extension of time until Oct. 15, 1978, is hereby requested in which to file the individual income tax return (Form 1040) of the taxpayer named above for the taxable year beginning Jan. 1, 1977, and ending Dec. 31, 1977.
2. Has an extension of time to file been previously granted for this taxable year? ☑ Yes ☐ No
3. State in detail the reason the taxpayer needs an extension. MR MORGAN IS OUT OF THE country still and hasnt received duplicate W-2's yet - first ones lost in mail. He needs more time.
4. Did the taxpayer file an individual income tax return (including any authorized extension) when due for each of the 3 years immediately preceding the year for which this extension is requested? ☑ Yes ☐ No
   If "NO," list each year during the 3-year period for which a return was not filed when due or within a period covered by an extension, and state the reason.
5. Was the taxpayer required to file a declaration of estimated tax for the year for which this extension is requested? ☐ Yes ☑ No
   If "Yes," was each required installment payment made on or before its due date? ☐ Yes ☐ No

Signature and Verification

If Prepared by Taxpayer.—Under penalties of perjury, I declare that to the best of my knowledge and belief the statements made on this form are true, correct, and complete.

Signature of taxpayer _____ Date _____

Spouse's signature _____ Date _____

If Prepared by Someone Other Than Taxpayer.—Under penalties of perjury, I declare that to the best of my knowledge and belief the statements made on this form are true, correct, and complete, that the taxpayer has authorized me to prepare this application, and that I am:

- ☐ A member in good standing of the bar of the highest court of (specify jurisdiction) _____
- ☐ A certified public accountant duly qualified to practice in (specify jurisdiction) _____
- ☐ A person enrolled to practice before the Internal Revenue Service.
- ☐ A duly authorized agent holding a power of attorney. (The power of attorney need not be submitted unless requested.)
- ☑ A person standing in close personal or business relationship to the taxpayer who is unable to sign this application because of illness, absence, or other good cause. My relationship to the taxpayer and the reasons why the taxpayer is unable to sign this application are friend. He's unable to file cause he's out of the U.S.

Signature of preparer other than taxpayer ▶ June B. Crym Date ▶ 6-15-78

The Internal Revenue Service will indicate below whether the extension is granted or denied, and return the original form.

Notice to Applicant—To Be Completed by the Internal Revenue Service

- ☑ The application IS approved. (Please attach this form to your return.)
- ☐ The application IS NOT approved. (Please attach this form to your return.)
  However, in view of your reasons stated in the application, a 10-day grace period is granted from the date shown below or due date of the return, whichever is later. This 10-day grace period constitutes a valid extension of time for purposes of elections otherwise required to be made on timely filed returns.
- ☐ The application IS NOT approved.
  After consideration of the reasons stated in your application, we have determined the extension is not warranted. (The 10-day grace period is not granted.)
- ☐ The application cannot be considered, since you filed it after the due date of the return.
- ☐ Other _____

EXTENSION TO FILE APPROVED TO

OCT 16 1978

Director

JUL 03 1978

Date

5447

By: [illegible] Director Fresno Service Center

Form 2688 (Rev. 10-77)

B4d(106)

FRESNO, CA 93888

65476 32

588981750 30 7712 7825 172.00

DATE OF THIS NOTICE
JULY 3, 1978
SOCIAL SECURITY NUMBER:
588-98-1750*
DOCUMENT LOCATOR NUMBER:
94209-126-36389 8
FORM NUMBER: YEAR ENDED:
1040A DEC. 31, 1977

GUY & BEVERLY MITCHELL
PO BOX 15156
SAN FRANCISCO CA 94115

2

EARNED INCOME CREDIT

Your tax return indicates you may be eligible for an Earned Income Credit (up to $400), although you did not claim it. If you have already determined that you are not eligible for the credit, or have filed an amended return to claim it, please disregard this notice. If you did not consider the credit, please answer the questions below.

1. Did you pay more than half the cost of keeping up a home (owned or rented) in the U.S. (50 States and the District of Columbia) for the entire year for both yourself and your child who was under 19 or a full-time student? (This child does not have to qualify as your dependent.)

   Yes ☐ No ☐

2. Did you pay more than half the cost of keeping up a home (owned or rented) in the U.S. (50 States and the District of Columbia) for the entire year for both yourself and your child who is 19 or over and is mentally or physically disabled? (This individual must qualify as your dependent.)

   Yes ☐ No ☐

On the back of this form there is a list of the kinds of costs that may be included in the cost of keeping up a home. There is also a definition of child, for Earned Income Credit purposes.

If you answered yes to either of the above questions, please print or type, in the space below, the name and relationship of the child who qualifies you for the credit. Then sign and return this notice promptly in the envelope enclosed for your convenience.

Child's name_____ Relationship _____

Under penalties of perjury, I declare that the above answers are true and correct to the best of my knowledge.

I.E.22-1832268

Your Signature _____ Spouse's Signature (If a joint return was filed) _____ Date _____

B4d (107)

FORM 4742 (REV. 11-77)

89-4286-2018

TO MILDRED, FOR TISH & HAROLD - TAX WORK

copy to Tish

Law Office Report #41 July 17, 1978 from June

1. See attached notice we received re Steve Addision when Betty wrote infor W-2.
2. Oliver Morgan got an extension of time to file IRS return, til October 16, 1978.
3. See attached re Guy & Beverly Mitchell for 1977 return.

B4d (108)

STATE OF CALIFORNIA — STATE CONTROLLER'S OFFICE

PERSONNEL/PAYROLL SERVICES DIVISION
1900 Capitol Avenue
Sacramento, CA 95814

PLACE: Sacramento, CA
DATE: July 7, 1978

TO: Bookkeeping and Management Services,
Bette Mc Cann
FROM: State Controller's Office, PPSD Payroll Services

RE: 1977 Form W-2

We are unable to locate any record of payment for Steve Addison, social security number 303-04-0172, in 1977 under the Uniform Payroll System.

Sincerely,

Peggy Sanchez

Peggy Sanchez
District Disbursing Officer

EL:dm

B4d (109)

Form **2688** (Rev. Oct. 1977) Department of the Treasury Internal Revenue Service

Application for Extension of Time to File

U.S. Individual Income Tax Return

(See back for filing instructions. Be sure to answer all questions.)

File in DUPLICATE on or before the due date for filing the return. (See instruction 2.)

Please Print or Type	Name (If joint return, give first names and initials of both)	Last name	Your social security number
	Oliver	Morgan, Jr	563 72 0581
	Present home address (Number and street, including apartment number, or rural route)		Spouse's social security no.
	c/o P.O. Box 15156		
	City, town or post office, State and ZIP code		
	San Francisco CA 94115		

1. An extension of time until Oct. 15, 1978, is hereby requested in which to file the individual income tax return (Form 1040) of the taxpayer named above for the taxable year beginning Jan. 1, 1977, and ending Dec 31, 1977
2. Has an extension of time to file been previously granted for this taxable year? . . . . . ☑ Yes ☐ No
3. State in detail the reason the taxpayer needs an extension. MR MORGAN IS OUT OF THE country still and hasnt received duplicate W-2's yet - first ones lost in mail. He needs more time.
4. Did the taxpayer file an individual income tax return (including any authorized extension) when due for each of the 3 years immediately preceding the year for which this extension is requested? . . . . . ☑ Yes ☐ No
   If "NO," list each year during the 3-year period for which a return was not filed when due or within a period covered by an extension, and state the reason.
5. Was the taxpayer required to file a declaration of estimated tax for the year for which this extension is requested? ☐ Yes ☑ No
   If "Yes," was each required installment payment made on or before its due date? . . . . . ☐ Yes ☐ No

Signature and Verification

If Prepared by Taxpayer.—Under penalties of perjury, I declare that to the best of my knowledge and belief the statements made on this form are true, correct, and complete.

Signature of taxpayer _____ Date _____

Spouse's signature _____ Date _____

RECEIVED FRESNO SERVICE CENTER JUL 1 0 1978 INTERNAL REVENUE SERVICE FRESNO, CALIF. 93704

If Prepared by Someone Other Than Taxpayer.—Under penalties of perjury, I declare that to the best of my knowledge and belief the statements made on this form are true, correct, and complete, that the taxpayer has authorized me to prepare this application, and that I am:

- ☐ A member in good standing of the bar of the highest court of (specify jurisdiction) _____
- ☐ A certified public accountant duly qualified to practice in (specify jurisdiction) _____
- ☐ A person enrolled to practice before the Internal Revenue Service.
- ☐ A duly authorized agent holding a power of attorney. (The power of attorney need not be submitted unless requested.)
- ☑ A person standing in close personal or business relationship to the taxpayer who is unable to sign this application because of illness, absence, or other good cause. My relationship to the taxpayer and the reasons why the taxpayer is unable to sign this application are friend. He's unable to file cause he's out of the U.S.

Signature of preparer other than taxpayer ▶ June B. Crym Date ▶ 6-15-78

The Internal Revenue Service will indicate below whether the extension is granted or denied, and return the original form.

Notice to Applicant—To Be Completed by the Internal Revenue Service

- ☑ The application IS approved. (Please attach this form to your return.)
- ☐ The application IS NOT approved. (Please attach this form to your return.)

However, in view of your reasons stated in the application, a 10-day grace period is granted from the date shown below or due date of the return, whichever is later. This 10-day grace period constitutes a valid extension of time for purposes of elections otherwise required to be made on timely filed returns.

- ☐ The application IS NOT approved.

After consideration of the reasons stated in your application, we have determined the extension is not warranted. (The 10-day grace period is not granted.)

- ☐ The application cannot be considered, since you filed it after the due date of the return.
- ☐ Other _____

EXTENSION TO FILE APPROVED TO

OCT 16 1978

Director

JUL 03 1978

Date

5447

By: [illegible] Director Fresno Service Center

Form 2688 (Rev. 10-77)

B4d(110)

FRESNO, CA 93888

65476 32

DATE OF THIS NOTICE
JULY 3, 1978

588981750 30 7712 7825 172.00

SOCIAL SECURITY NUMBER:
588-98-1750*

DOCUMENT LOCATOR NUMBER:
94209-126-36389-8

GUY & BEVERLY MITCHELL
PO BOX 15156
SAN FRANCISCO CA 94115

FORM NUMBER: 1040A

YEAR ENDED: DEC. 31, 1977

2

EARNED INCOME CREDIT

Your tax return indicates you may be eligible for an Earned Income Credit (up to $400), although you did not claim it. If you have already determined that you are not eligible for the credit, or have filed an amended return to claim it, please disregard this notice. If you did not consider the credit, please answer the questions below.

1. Did you pay more than half the cost of keeping up a home (owned or rented) in the U.S. (50 States and the District of Columbia) for the entire year for both yourself and your child who was under 19 or a full-time student? (This child does not have to qualify as your dependent.)

   Yes ☐ No ☐

2. Did you pay more than half the cost of keeping up a home (owned or rented) in the U.S. (50 States and the District of Columbia) for the entire year for both yourself and your child who is 19 or over and is mentally or physically disabled? (This individual must qualify as your dependent.)

   Yes ☐ No ☐

On the back of this form there is a list of the kinds of costs that may be included in the cost of keeping up a home. There is also a definition of child, for Earned Income Credit purposes

If you answered yes to either of the above questions, please print or type, in the space below, the name and relationship of the child who qualifies you for the credit. Then sign and return this notice promptly in the envelope enclosed for your convenience.

Child's name_____ Relationship _____

Under penalties of perjury, I declare that the above answers are true and correct to the best of my knowledge.

I.E.22-1632268

Your Signature _____ Spouse's Signature (if a joint return was filed) _____ Date _____

B 4d(111)

FORM 5745 REV 11-77)