

TO CAROLYN LAYTON

Law Office Report No. 12 January 15, 1978

from June

- (. Attached are xeroxes of the letters we have received from IRS and Franchise Tax Board, for some of the people I wrote about in Report No. 7. We are still searching for the tax returns for the other people; they were hurriedly put together in file cabinets when Tish and Betty and Maria McCann and Ellen were closing down the records to be shipped over. Then the records weren't shipped over and now we have a room full of file cabinets stuffed with tax records, in no apparent order, and Betty has very little time to spend methodically putting the stuff back in order. So searching for past tax returns takes longer.

- The tax returns Betty found, copies attached, are for Cleve and Helen Swinney, 1975; and Vernetta and Bob Christian, 1975.
- a. For Vernetta and Bob, we found that on March 25, 1977 Franchise Tax Board sent to them a Notice of Additional Tax Proposed to be Assessed, in the amount of \$782.94. This was for the tax year 1975. Now in September 1977 we received another notice from the Franchise Tax Board, of amount due, and the amount is now \$816.39, probably the increase is due to penalties because of nonpayment. See attached notices, and income tax return form 540.
 - b. For Cleve and Helen, we have found and attached xerox of their 1975 IRS form 1040.
 - c. For Mary Louise Shavers, we had received a notice from the IRS of overdue tax due for 1975 in the amount of \$219.52. Tish's file for Louise does not contain any tax return filed for 1975, but does contain a notice of deficiencies in her 1975 tax return - apparently she filed in error and listed some benefits she was not allowed to list; they charged her \$195.83. The notice we have received for \$219.52 may be the same notice but with penalties added.
 - d. For Alvaray Satterwhite, there is nothing in Tish's file cabinets on her, and I expect this is because Alvaray was not apostolic and probably did her own taxes or didn't file at all. This should be checked out on your end with Alvaray. See attached xeroxes of notices we have received of taxes due by her.
 - e. For Mary Louise Shavers and Alvaray Saterwhite, since we have no income tax returns to send for reference, I would guess that we should send a letter asking for copies, to the IRS. But before I do that I will wait for further directions because you said to not do anything in Lucinda's department on these cases, and if I send any letters to IRS, that will be the first step of notifying them, which you may not wish done yet.
- Martha and I will wait to hear from you on these cases before doing any further.
- f. In Report No. 7 I also listed Shirley Newell Edwards and Isaac Edwards but we have no record of income tax returns here for them, or at least Betty can't find them in the tax records room. Shirley Newell was not apostolic in 1975, and her husband was never in the church, so I would not expect to find anything. Our inclination would be to ignore the

Sent June
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ADJUBes. We are worried about what the repercussions would be if the persons receiving the notices might eventually change their minds and want to return. (We is Martha and myself.) What kind of charges would these people face, re re-entry, etc. Is this worth worrying about?

*The xeroxes are in the respective folders, attached,
to be given to Fish to work on & report back to us.
je*

BSA(69)