Law Office Report #47

August 8, 1978

from June

page 1

TAXES

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- 1. Attached is w-2 for Kathy Jackson.
- Attached is notice of tax correction, disallowance of renter credit, for Lillian Taylor. I think she did her own before she went overseas.
- Notice of adjustment to account, balance due \$679.47, for Lois Ponts, from IRS. for tax period 1975.
- 4. Danny and Edith Kutulas, notice of action re protest to ntice of proposed assessment. I don't quite understand what this is all about, but it looks like they owe some money.
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NOTICE OF TAX CORRECTION DISALLOWANCE OF RENTER CREDIT

(800) 852-7050

If you disagree with the adjustment(s) shown below, please contact this office immediately with your reasons. If you write, please enclose a copy of this notice with your letter.

565122482TAYL ACCOUNT NUMBER

1977 TAXABLE YEAR

78-15581849 NOTICE NUMBER 08/01/78 NOTICE DATE

REFUND DUE

\$26.00CR

LILLIAN TAYLOR

1029 GEARY ST 51

SAN FRANCISCO CA 94109

YOUR RETURN HAS BEEN ADJUSTED. PLEASE CHECK YOUR RETURN AGAINST THE CORRECTED FIGURES SHOWN BELOW:.

AXABLE INCOME		•00
AX		•00
LLSS PERSONAL EXEMPTION CREDITS	25.00	
DEPENDENT EXEMPTION CREDITS	•00	
OTHER CREDITS	40.00	65.00
AX LIABILITY AFTER CREDITS		•00
ESS CALIFORNIA INCOME TAX WITHHELD	26.00	
RENTERS CREDIT	-00	
EXCESS CALIFORNIA SDI TAX WITHHELD	•00	26.00CR
EVISED REFUND DUE	• • • • • • • • • • • • • • • • • • • •	26.00CR
MITTANCE WITH RETURN		•00.
ESS CREDITED ON 1978 ESTIMATED TAX		•00
EFUND DUE	•	26.00CR
		~~000001

: CHECK FOR THE REFUND DUE WILL BE MAILED.

WE HAVE MADE ADJUSTMENTS FOR THE FOLLOWING REASONS.

-UR DETAILED EXPLANATION OF THE CORRECTIONS OR ERROR ADJUSTMENTS, LEASE REFER TO THE ENCLOSED LIST. SEE PARAGRAPH 4

ENTERS CREDIT HAS BEEN DISALLOWED. OR A DETAILED EXPLANATION REFER TO PAGE 3.

B5b(9b)

	Department of the Treasury Internal Revenue Service Center			۰	
•	P.O. BOX 12586 FRESNO, CA 93778		Date of This Notice JULY 31 • 19		6695 22
	FH 554348007 30 7	7512 670 7829	Taxpayer Identifying 1 554-34-8007	FH *	If you inquire about your account, please refer to these num
	LOIS A PONTS 998 DIVISADERO APT	5 004	94247-171-00 Form Number Tax	-	bers or attach this notice
	SAN : FRANCISCO CA	94115		EC. 31. 1	.975
			1		
	STA	TEMENT OF ADJUSTME	ENT TO YOUR ACCOU	TNU	
	BALANCE DUE ON A	ACCOUNT BEFORE ADJU	STMENT		-\$,00
		ADJUSTMENT C	OMPUTATION		,
	TAX- INCREASE		-5 0 m + 6m	588,00	•
	INTEREST CHARGE NET ADJUSTMEN			91.47	679,47
	вац	ANCE DUE			\$679,47
	•		•		
					•
				•	
	•			•	
	, .		_		•
	1	Notice 394 (Rev. 2-78)	Departi Interna	ment of the Ti I Revenue Se	reasury rvice
	Interest and	The interest rate on penalty for underpayr	underpayment and ove nent of estimated tax ar	e as follows.	taxes and the
	Certain	Period	Interes Estima	t Rate and ted Tax Penal	ty Rate ˆ
	Penalty Rates	July 1, 1975, through	9 perce	Ξ	
	•	1978	7 perce 19786 perce	nt a year	
		(See back for		-	5b(9c)
		other penalty informat	ion)	22	sh/90)



DARNY AND BOITE RUTULAS

% EUGENE CEAIKIN ESQ PO BOX 15156 SAN FRANCISCO CA 94115 Texable year 1974

NPA No. 03739551

Dated 11/18/76

Account No. 565264945KUTU

Code 3432400:DBE:LP

DATE 07/27/78

THE MOTICE REFERRED TO AROVE HAS BEEN REVISED AS POLICES:

** IECONE AS REPORTED OR REVISED \$	18,823.87
COETEIRUTIONS	-2,064.05
TAXABLE INCOME \$	16,759.82
TAX	505.55
LESS TOTAL EXEMPTIONS	58.00
TAX LIBELITY	447.58
LESS PREVIOUSLY ASSESSED	423.55_
ADDICTORAL TAX	24-03
INTEREST TO 07/27/76	8.62
ADDITIONAL TAX AND INTEREST	32.05

ADDITIONAL INTEREST ACCRUES AT A RATE OF \$.008 PAR DAI FROM THE DATE OF THIS NOTICE.

Net adjustment per final Pederal audit report.

BSb(9d)

THIS NOTICE OF ACTION CONSTITUTES FORMAL ACTION ON YOUR PROTEST TO LER HOTICE OF PROPOSED ASSESSMENT DESCRIBED ABOVE. IF YOU DO NOT AGREE WITH FIRESSON-WHILE ACTION, YOU HAY FILE AS APPRAL WITH THE STATE BOARD OF ROUNLIZATION



ORDER TO WITHHOLD PERSONAL INCOME TAX

GIVE THIS COPY TO TAXPAYER

BASIC VEGETABLE PRODUCTS INC

8X 140

VACAVILLE

CA 95666

1-5186378-00 Dole 07-10-73

FTB Br:

1859

Toxpoyer: JAMES

SIMPSON

Account No534-26-2431514P

SSA. 564-28-2431

Your employee in: Yr 1977 Qir

P OIL F

Tox years: 1974 7403957190 00-00-00

TOTAL AMOUNT DUE

\$55.86

THE FRANCHISE TAX BOARD of the State of California hereby notifies you that the total amount of tax, penalty and interest was not paid when due and is now due, owing and unpaid as shown.

WHEREFORE, on behalf of the People of the State of California, you are required to deduct and withhold the above amount from any credits or payments of any nature due, owing and unpaid to the taxpayer and forward the amount to this office with a remittance made payable to the Franchise Tax Board attached to the original copy. If no money is due the employee, please complete the questionnaire on the blue copy and return it. (Section 18817 of the Revenue and Taxation Code.)

FAILURE TO WITHHOLD and remit the amount due to the Franchise Tax Board may make you liable for such amount (Section 18818 of the Revenue and Taxation Code).

YOU ARE NOT LIABLE to the taxpayer for any amounts that you are required to withhold and pay to this Board (Section 18819 of the Revenue and Taxation Code).

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Collection Section

NOTICE TO TAXPAYER 7

If immediate payment in full will create an undue hardship, the amount has been previously paid or is not due, please contact us at once.

If you write please give your full name and account number as shown hereon. Bring the form if you call at any of our offices.

FTB 2900-M-OCR (10-77)

Department of the Treasury
...: Internal Revenue Service

FRESNO, CA 93888

IN REPLY REFER TO: 89583017
JULY 31, 1978 LTR 533C 8239

LISA LAYTON PO BOX 15156 SAN FRANCISCO, CA 94115

TAX PERIOD ENDING: DEC. 31,1977

DEAR MS. LAYTON:

A REFUND CHECK FOR FEDERAL TAX FOR THE ABOVE PERIOD WAS MAILED TO YOU, BUT THE POSTAL SERVICE HAS RETURNED IT TO THE TREASURY REGIONAL DISBURSING OFFICE AS UNDELIVERABLE.

WE WANT TO HAVE THE CHECK REISSUED TO YOU BUT WE NEED YOUR WRITTEN SIGNATURE, YOUR SOCIAL SECURITY NUMBER, AND VERIFICATION OF YOUR ADDRESS. WHEN GIVING YOUR CURRENT ADDRESS, PLEASE BE SURE TO INCLUDE AN APARTMENT NUMBER OR "IN CARE OF", IF APPLICABLE, AND YOUR CORRECT ZIP CODE.

WITHIN THE NEXT, FEW DAYS, PLEASE RETURN THIS LETTER WITH THE INFOR-MATION REQUESTED BELOW, AND WE WILL ADVISE THE TREASURY REGIONAL DISBURSING OFFICE TO REISSUE YOUR CHECK. AN ADDRESSED ENVELOPE IS ENCLOSED FOR YOUR CONVENIENCE. THE COPY OF THIS LETTER IS FOR YOUR RECORDS.

THANK YOU FOR YOUR COOPERATION.

SINCERELY YOURS,

CHIEF, CORRESPONDENCE SECTION

ENVELOPE

Department of the Treasury Internal Revenue Service

89583017 JULY 31, 1978 LTR 533C 8239

LISA LAYTON PO BOX 15156 SAN FRANCISCO, CA 94115

NAMELisa Layton
SOCIAL SECURITY NUMBER
Address: street .c/o.P.O. Box 15156,
CITY, STATE, AND ZIP CODE San Francisco, California 94115
SIGNATURE, EXACTLY AS SIGNED ON RETURN - DO NOT PRINT SIGNATURE:
YÖUR SIGNATURE

B5b(99)

Department of the Treasury
....Internal Revenue Service

FRESNO, CA 93888

IN REPLY REFER TO: 89583017 JULY 31, 1978 LTR 533C 8239

JOSEPH WILSON PO BOX 15156 SAN FRANCISCO, CA 94115

TAX PERIOD ENDING: DEC. 31,1977.

DEAR MR. WILSON:

A REFUND CHECK FOR FEDERAL TAX FOR THE ABOVE PERIOD WAS MAILED TO YOU, BUT THE POSTAL SERVICE HAS RETURNED IT TO THE TREASURY REGIONAL DISBURSING OFFICE AS UNDELIVERABLE.

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CHIEF, CORRESPONDENCE SECTION

ENVELOPE

\$

B5b(9h)

89-4286-2018

Department of the Treasury Internal Revenue Service

89583017 JULY 31, 1978 LTR 533C 8239

JOSEPH WILSON PO BOX 15156 SAN FRANCISCO, CA 94115



STATE OF CALIFORNIA

FRANCHISE TAX BOARD SACRAMENTO, CALIFORNIA 95867

NOTICE TO TAXPAYER

	£
<u>-</u>	Acct. No: 402528880JON
	Date: 2072678
Farrest R + agues P Jones	
PO Box 15156	
San Francisco Ca 94115	_
Dan Francisco Ca 94115	_
•	
In reviewing your <u>1974</u> income tax return, we find that the amou	nt of estimate credit claimed is different than
the amount we show on our records. We have revised or disallowed the co	redit claimed for the reason checked.
We have no record of \$ claimed as an estimate payment.	
An estimate payment of \$ was claimed. However, our rec	cords show estimate payments totaling
only \$	paymente totaling
The estimate payment claimed of \$ was applied to your S	State income tax return for Tax paid
against a previous year's liability is not available as a credit against	t your current year's tax.
The amount of \$claimed as an estimate payment was ref	unded on
The amount of \$has been credited to theaccoun	ut.
	···
A credit of \$, remains on your account for,	
You did not claim your entire estimated tax payments.	
Your overpayment has been reduced because of penalties and/or inter-	est.
X Other: The allowance low state ?	tax with held in limite
to the amount shown on the Wa's at	t 1 . + 1
to the adjustment would be believed to the will be the	seed to your return.
If this adjustment results in a balance due, you will be billed for that a interest. If you are due a refund, please allow four to six weeks. Finally	amount and any applicable penalty and/or if your return was prepared by a tax
practitioner, a notification of this change should be made to that person.	
Refund in process.	•
A bill for the amount due will be forthcoming.	•
Your account is now closed.	- -
If an additional payment was made, please provide us with a copy of th	ne cancelled check or the number stamped on
the face of the check so that we may locate a record of the payment an claimed was for income tax withheld, please forward the W-2 Forms to	
-	· ·
TAXPAYER SERVICES	•
TELEPHONE NUMBER: Northern (800) 852-7050 🔲 Southern (800)) 852-5711 Metro/Out of state (916) 355-
06 de	B5b(9;)
FTB 4156 (6-78)	. (1) Jacol

Form 28	: - :	Application for Extens	sion of Time to Fi	
(Rev. Oct. 1977) Department of the Tressury Internal Revenue Service (See back for filling Instructions. Be sure to answer all questions.)		before the due date for fil- ing the return. (See in- struction 2.)		
		<u> </u>		
Please		oint return, give first names and initials of both) Nathanie	Swaney	Your social security number 298 6 1723
Print or		ome address (Number and street, Including apart	ment number, of rural route)	Spouse's social security no.
Тура	City, town	or post office, State and ZIP code Sen Francisco.	94115	-
1. An exte	ension of ti	me until october 15	19 78, is hereby requi	ested in which to file the individual
income	tax return	(Form 1040) of the taxpayer named above for	the taxable year beginning	Jan 1, 1977
		of time to file been previously granted for this		· · · · · · › Yes □ No
		• • =	Mr. Swaney is	resofto country
	head	to more time to file	1977 regum.	1/5
•				· · · · · · · · · · · · · · · · · · ·
		file an Individual income tax return (includiding the year for which this extension is requ		
		ear during the 3-year period for which a return	was not filed when due or within	a period covered by an extension,
and sta	ate the reas	on required to file a declaration of estimated tax	dor the veerfor which this extens	ion is requested I Ver William
If "Yes	," was each	required installment payment made or or be	tore its due date?	· · · · · · · · · · · · · · · · · · ·
		Signature an	d Verification NC:	
		expayer.—Under penalties of perjury, I declare	that to the best of my knowledge	and belief the statements made on
	· ·	orrect, and complete.	3(1,1)	
	or taxpayer signature		Da Da	
If Dr	anarod by S	omeone Other Than Taxpayer.—Under penal	tiết of aptiliar i declare that to the	no book of my knowledge and helief
		on this form are true, correct, and complete,		
and that i		141		and the property and appropriation,
A men	nber in goo	d standing of the bar of the highest court of	(specify jurisdiction)	**************************************
—		accountant duly qualified to practice in (spec	• •	***************************************
		to practice before the Internal Revenue Serv		
		agent holding a power of attorney. (The pow		
ness.	absence, or	g in close personal or business relationship to r other good cause. My relationship to the	the taxpayer who is unable to s taxpayer and the reasons why t	he taypayer is unable to sign this
applica	ation are	friend. Mr. Swaney	verber les and	meble to fel the
		other than taxpayer		6/15/72
the Intern	iai Revenue	Service will indicate below whether the exte	nsion is granted or denied, and	return the original form.
The al	pplication 19	-To Be Completed by the Internal Revenue approved. (Please attach this form to your	return.)	
-		NOT approved. (Please attach this form to	•	*
		of your reasons stated in the application, a 10-		
		chever is later. This 10-day grace period conside on timely filed returns.	titutes a valid extension of time	for purposes of elections otherwise
	-	S NOT approved.		
After c		n of the reasons stated in your application, we	have determined the extension i	s not warranted. (The 10-day grace
☐ The ap	-	annot be considered, since you filed it after	the due date of the return.	€
Other			,	EXTENSION TO FILE
				APPROVED TO
JUL	3 1 1978	•	·	Director
	Date	2747	Ву:	OCT 16 1978

B5b (9k)

Fredric F. Perdue, Director Fresno Service Center

Rev. Oct. 1977) U.S. Individual Income Tax Return	ne to File File in DUPLICATE on before the due date for fing the return. (See i
Department of the Teasury nitrig	
Name (if joint return, give first names and initials of both) Last name REC	Your social security number 423 1/6 873
Print Present home address (Number and street, including apartment number, or ru	
or PC. BCX 15156 Type City, town or post office, State and ZIP code	
LAN EXAMERSED CALIE 9415 LAN extension of time until OCTOBER 1.5 , 1978,	is hereby requested in which to file the individu
Income tax return (Form 1040) of the taxpayer named above for the taxable year	beginning VANUARY 1, 1977
1977, and ending DECELIBER 3/ 19.77	
2. Has an extension of time to file been previously granted for this taxable year?	
S. State in detail the reason the taxpayer needs an extension. MRS. REED UNITED STATES, HAS NOT RECEIVED 1977	M-2'S BECAUSE
OF TRAVELING - NEEDS MORE TIME	
/	
I. Did the taxpayer file an Individual income tax return (including any authorized immediately preceding the year for which this extension is requested?	
If "NO," list each year during the 3-year period for which a return was not filed whe and state the reason	n due or within a period covered by an extensio
Was the taxpayer required to file a declaration of estimated tax for the year for wi	hich this extension is requested? 🔲 Yes 🔯 t
If "Yes," was each required installment payment made on or before its due date? .	Yes 📋 !
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
his form are true, correct, and complete.	Data
ignature of taxpayer	DateDate
If Prepared by Someone Other Than Taxpayer.—Under penalties of perjury, I do	
the statements made on this form are true, correct, and complete, that the taxpayer	
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	i not be submitted unless requested.)
A person standing in close personal or business relationship to the taxpayer who ness, absence, or other good cause. My relationship to the taxpayer and the	
application are FRIEND SHE IS STILL OUT OF the	
THE TOM HERSELE	
lignature of preparer other than taxpayer >X Settle Ma Ganin	Date ► 6/15/78
the Internal Revenue Service will indicate below whether the extension is granted o	
totice 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.)	a amend from the date about heless or due de
However, in view of your reasons stated in the application, a 10-day grace period it of the return, whichever is later. This 10-day grace period constitutes a valid external period constitutes a valid external period constitutes a valid external period constitutes as a valid external period constitutes and constitutes are a valid external period constitutes as a valid external period constitutes and constitutes are a valid external period constitutes as a valid external period constitutes and constitutes are a valid external period co	
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	· COENED CENTER
After consideration of the reasons stated in your annication we have determined	the extension is not warranted. (The 10-day gra
vires consideration of the reasons stored in Anni Shhirtanon's as made determined	GEUNO TO
period is not granted.)	
period is not granted.) The application cannot be considered, since you filed it after the due date of ti	ie return.
Prior is not granted.) The application cannot be considered, since you filed it after the due date of the Other	ie return.
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period is not granted.) The application cannot be considered, since you filed it after the due date of the Other JUL 3 1 1978	Director OCT 1 6 1978 Form 2688 (Rev. 10-
period is not granted.) The application cannot be considered, since you filed it after the due date of the Other JUL 3 1 1978	APPROVED TO OCT 16 1978

Law Office Report #47

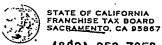
August 8, 1978

from June

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1977 TAXABLE YEAR

78-15581849 NOTICE NUMBER

08/01/78 NOTICE DATE REFUND DUE

\$26.00CR

LILLIAN TAYLOR

1029 GEARY ST 51

SAN FRANCISCO CA 94109

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RENTERS CREDIT	•00	
EXCESS CALIFORNIA SDI TAX WITHHELD	•00	26.00CR
EVISED REFUND DUE		26.00CR
EMITTANCE HITH RETURN		•00
ESS CREDITED ON 1978 ESTIMATED TAX		•00
SFUND DUE	•	26.00CR

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B5b (10b)

ywerented to ineminered.	•	•	•	
Internal Revenue Service Center			•	
P.O. BOX 12586		Date of This No	otice	66695 22
FRESNO+ CA 93778		JULY 31.		
· EU EE/3/2007 30 75	3 470 7020	Texpayer identi	ifying Number .	If you inquire about vour account, please
FH 554348007 30 751	.2 670 7829 .	554~34-8 Document Loca		refer to these num-
LOIS A PONTS			1-00425-8	bers or attach this ◀ notice
998-DIVISADERO APT 2 SAN FRANCISCO CA	94115	Form Number 1040	Tax Period DEC. 31.	1975
ont romerses en		1040	DEC. 514	1910
•		•	*	
•	•	1		•
:			ŗ	
STATE	MENT OF ADJUSTMEN	IT TO YOUR A	CCOUNT	
•				
BALANCE DUE ON ACC	OUNT BEFORE ADJUS	IMENT		\$.00
	ADJUSTMENT CO	MPUTATION		
TAX- INCREASE INTEREST CHARGED			588.00 91.4	
NET ADJUSTMENT	CHARGE .		7464	679,47
: BALAN	ICE DUE			#470 49
· ·	ice boe			\$679.47
•				
			•	
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ί,				
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•	•			
-	·			h
•	Notice 394	_		•
1	(Rev. 2-78)	D ir	epartment of the iternal Revenue	Treasury
Ī		•••	ternar Kevenige	Service
Ínterest	The interest rate on the penalty for undergover	inderpayment and	d overpayment	of taxes and the
and	penalty for underpayment	ent or estimated t	iax are as follow	s.
Certain Certain	Period		iterest Rate and	
Penalty			stimated Tax Per	alty Rate
Rates	Through June 30, 1975 July 1, 1975, through J 1976	anuary 31.		
	1976 February 1, 1976, throu	gh January 31.		
	1978	7	percent a year	
	Reginales Cal	070	•	
	Beginning February 1, 1	.9786	percent a year	
	Beginning February 1, 1 (See back for other penalty informatio	.9786	percent a year	35b (10c)

STATE OF CALIFORNIA
FRANCHISE TAX BOARD
SACRAMENTO, CALIFORNIA 95867
(\$U0) 852-7050

DARNI AND EDITH SUTULAS

% EUGENE CEAIKIN ESQ PO BOX 15156 SAN FRANCISCO CA 94115 Taxable year 1974
NPA No. 03739551
Dated 11/18/76
Account No. 565264945K0T0
Code 2022405 TERRATA

Code 3432400:DEE:LP DATE 07/27/78

THE NOTICE REPERRED TO ABOVE HAS BEEN REVISED AS POLICES:

** IECOME AS REPORTED OR REVISED \$	18,823.87
Corthibutions	-2,054.05
TAXABLE INCOME \$	16,759.82
TAX	505.55
LESS TOTAL BIEMPTIONS	58.00
TAX LIABILITY	447.58
LESS PERVIOUSLY ASSESSED	423.55_
ADDITIONAL TAX	24.03
IN1EREST TO 07/27/78	8.62
ADDITIONAL TAX ABC INTEREST	32.05

ADDITIONAL INTEREST ACCRUES AT A RATE OF \$.008 PER DAT FHOM THE DATE OF THES NOTICE.

Het adjustment per final Federal audit report.

65b (10D)

THIS NOTICE OF ACTION CONSTITUTES FORMAL ACTION ON YOUR PROTEST TO THE HOTICE OF PROPOSED ASSESSMENT DESCRIBED ABOVE. IF 100 DO NOT AGREE WITH THE STATE BOARD OF EQUALIZATION



STATE OF CALIFORNIA

FRANCHISE TAX BOARD

ORDER TO WITHHOLD PERSONAL INCOME TAX

GIVE THIS COPY TO TAXPAYER

BASIC VEGETABLE PRODUCTS INC 5X 140

VACAVILLE 95686

Date 37-10-78 1-5106370-00

1859

Taxpayer:

SIMPSON

Account No564-28-243151HP

564-28-2431

Your employee in Yr 1977 Qtr

1974 7403957190

00-00-00

TOTAL AMOUNT DUE

\$55.86

THE FRANCHISE TAX BOARD of the State of California hereby notifies you that the total amount of tax, penalty and interest was not paid when due and is now due, owing and unpaid as shown.

WHEREFORE, on behalf of the People of the State of California, you are required to deduct and withhold the above amount from any credits or payments of any nature due, owing and unpaid to the taxpayer and forward the amount to this office with a remittance made payable to the Franchise Tax Board attached to the original copy. If no money is due the employee, please complete the questionnaire on the blue copy and return it. (Section 18817 of the Revenue and Taxation Code.)

FAILURE TO WITHHOLD and remit the amount due to the Franchise Tax Board may make you liable for such amount (Section 18818 of the Revenue and Taxation Code). . .

YOU ARE NOT LIABLE to the taxpayer for any amounts that you are required to withhold and pay to this Board (Section 18819 of the Revenue and Taxation Code).

NOTICE TO TAXPAYER [**OPPORTUNITY FOR HEARING**

If immediate payment in full will create an undue hardship. the amount has been previously paid or is not due, please

contact us at once.

If you write please give your full name and account number as shown hereon. Bring the form if you call at any of our

Collection Section

FTB 2900-M-OCR (10-77)

Department of the Treasury
... Internal Revenue Service
FRESNO, CA 93888

IN REPLY REFER TO: 89583017 JULY 31, 1978 LTR 533C 8239

LISA LAYTON PO BOX 15156 SAN FRANCISCO, CA 94115

TAX PERIOD ENDING: DEC. 31,1977

DEAR MS. LAYTON:

A REFUND CHECK FOR FEDERAL TAX FOR THE ABOVE PERIOD WAS MAILED TO YOU, BUT THE POSTAL SERVICE HAS RETURNED IT TO THE TREASURY REGIONAL DISBURSING OFFICE AS UNDELIVERABLE.

WE WANT TO HAVE THE CHECK REISSUED TO YOU BUT WE NEED YOUR WRITTEN SIGNATURE, YOUR SOCIAL SECURITY NUMBER, AND VERIFICATION OF YOUR ADDRESS. WHEN GIVING YOUR CURRENT ADDRESS, PLEASE BE SURE TO INCLUDE AN APARTMENT NUMBER OR "IN CARE OF", IF APPLICABLE, AND YOUR CORRECT ZIP CODE.

WITHIN THE NEXT FEW DAYS, PLEASE RETURN THIS LETTER WITH THE INFOR-MATION REQUESTED BELOW, AND WE WILL ADVISE THE TREASURY REGIONAL DISBURSING OFFICE TO REISSUE YOUR CHECK. AN ADDRESSED ENVELOPE IS ENCLOSED FOR YOUR CONVENIENCE. THE COPY OF THIS LETTER IS FOR YOUR RECORDS.

THANK YOU FOR YOUR COOPERATION.

SINCERELY YOURS,

CHIEF, CORRESPONDENCE SECTION

ENVELOPE

Department of the Treasury Internal Revenue Service

> 89583017 JULY 31, 1978 LTR 533C 8239

LISA LAYTON PO BOX 15156 SAN FRANCISCO, CA 94115

NAMELisa Layton
SOCIAL SECURITY NUMBER
ADDRESS: STREET
CITY, STATE, AND ZIP CODE San Francisco, California 94115
SIGNATURE, EXACTLY AS SIGNED ON RETURN - DO NOT PRINT SIGNATURE:
YOUR SIGNATURE

Department of the Tressury
... Internal Revenue Service

FRESNO, CA 93888

IN REPLY REFER TO: 89583017 JULY 31, 1978 LTR 533C 8239

JOSEPH WILSON PO BOX 15156 SAN FRANCISCO, CA 94115

TAX PERIOD ENDING: DEC. 31,1977

DEAR MR. WILSON:

A REFUND CHECK FOR FEDERAL TAX FOR THE ABOVE PERIOD WAS MAILED TO YOU, BUT THE POSTAL SERVICE HAS RETURNED IT TO THE TREASURY REGIONAL DISBURSING OFFICE AS UNDELIVERABLE.

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THANK YOU FOR YOUR COOPERATION.

SINCERELY YOURS,

CHIEF, CORRESPONDENCE SECTION

ENVELOPE

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14,978 JULY 31. EAR WE THAT TO HAVE THE CHECK REISSUED TO YOU BUT WE WEED AND THE WEED AND THE WEED AND THE CHECK REISSUED TO TO THE WEED AND THE WEED REFERENCE ON WELLE WAS ON THE WAS THE ON THE WAS THE W I.P. CODE. THE WESTER OF TO THE CONTENT OF THE COPY OF RIVER OF THE COPY OF THE C DEAR HR. WILSON: CHIEF, CORRESPONDENCE SECTION THANK YOU FOR YOUR COOPERATION.

RANCISCO.

ENVELOPE

rom 20	683	Application for Ex	cten	sion of T	ime to	File	File in DUPLICATE on or
(Rev. Oct.	- 1	U.S. Individu	al Inc	ome Tax Retu	irn		Defore the due date for fil-
Department of Internal Reve	of the Treasury enue Service	(See back for filing instruc					ing the return. (See in- struction 2.)
Please	Name (If jo	int return, give first names and initials of	f both)	Last name	24		Your social security number 29816 1723
Print or		ne address (liumber and street, includ					Spoyse's social security no.
Туре	City, town	or post office, State and ZIP code Can Francisco.	< ^	941	<i>5</i>		
income	e tax return (re until <u>Ctober</u> Form 1040) of the taxpayer named a	bove fo	r the taxable ve	C, is hereby rear beginning.	equested in	which to file the individual
2. Has ar	n extension o	f time to file been previously granted			• • • •	• • • •	Yes 🛛 No
3. State i	in detail the محمد	reason the taxpayer needs an exten	sion. Le	1977	etur	i oris	of the contra
immed	diately preced	ile an Individual income tax return ling the year for which this extension	is requ	rested?			· • • Yes □ No
)," list each ye ate the reaso	ear during the 3-year period for which	a returi	was not filed w	hen due or wi	thin a perio	od covered by an extension,
5. Was th	he taxpayer r	equired to file a declaration of estim	ated ta	ofor the year for	which this ex	ension is re	equested? T Yes X No
If "Yes	s," was each	required installment payment made	on or b	fore its due date	?		· · · □ Yes □ No
				d Verification			
If Pro	epared by Ta	payer.—Under penalties of perjury,	declar	that to the best	of my knowle	dge and be	ief the statements made on
		rect, and complete.	_	50 10			
Signature	of taxpayer_		<u> 47 - </u>		10K	Date	****
Spouse's	signature		~			Date	
If Pr	epared by So	meone Other Than Taxpayer.—Und	er pena	Ities of perjury, I	declare that	to the best	of my knowledge and belief
	ments made	on this form are true, correct, and in					
A mer	mber in good	standing of the bar of the highest	court o	f (specify jurisd	iction)	************	****************
A cert	tified public a	ccountant duly qualified to practice	in (spe	cify jurisdiction)	*****************		
A pers	son enrolled	to practice before the Internal Rever	nue Sen	rice.			
A duly	y authorized	egent holding a power of attorney. (The poy	ver of attorney n	eed not be sub	mitted unio	ess requested.)
ness,	absence, or	in close personal or business relatio other good cause. My relationship Friend. Mr. Java	to the	taxpayer and the	ne reasons wi سے عسم	ny the taxp	ayer is unable to sign this
Signature	of preparer o	ther than taxpayer	Lice	B.Efre	en hi	Date Date	6/15/78
		Service will indicate below whether			d or denied, a	nd return t	he original form.
The a	pplication IS	To Be Completed by the Internal R approved. (Please attach this form NOT approved. (Please attach this	to your	return.)			,
of the	return, w̃hic	your reasons stated in the application hever is later. This 10-day grace peri le on timely filed returns.					
		NOT approved.					÷.
After o		of the reasons stated in your applica	tion, we	have determine	ed the extensi	on is not w	arranted. (The 10-day grace
	•	nnot be considered, since you filed	it after	the due date of	the return.		
Other	***********						PENDION TO EU E
					•		rension to fils Approved to

JUL 8 1 1978

B5b (jok)

Fredric F. Perdue, Director Fresno Service Center

OCT 16 1978

THE CALL CARLES	
FRANCHISE TAX BOARD	
SACRAMENTO, CALIFORNIA 95867	=
NOTICE TO TAXPAYER	<u>:</u>
·	**************************************
	And No. 4 - CO. CO. T
	Acct. No: 402528880JONE
Farrest R + agnes P Jones	Date: 072678
Forest R + agnes P Jones PO Box 15156	•
San Francisco Ca. 94115	•
In reviewing your 1974 income tax return, we find that the amount the amount we show on our records. We have revised or disallowed the cree	of estimate credit claimed is different than dit claimed for the reason checked.
We have no record of \$ claimed as an estimate payment.	
An estimate payment of \$ was claimed. However, our reconnection only \$	ds show estimate payments totaling
The estimate payment claimed of \$ was applied to your Sta against a previous year's liability is not available as a credit against y	te income tax return for Tax paid
The amount of \$claimed as an estimate payment was refun	
The amount of \$has been credited to theaccount.	,
A credit of \$remains on your account for	
You did not claim your entire estimated tax payments.	
Your overpayment has been reduced because of penalties and/or interes	t.
Other: The allowance for state to	& with held is limited.
to the amount shown on the Wa'n atte	ched to your neturn).
interest. If you are due a refund, please allow four to six weeks. Finally, interest a notification of this change should be made to that person.	ount and any Visits at the second
☐ Refundin process.	

If an additional payment was made, please provide us with a copy of the cancelled check or the number stamped on the face of the check so that we may locate a record of the payment and properly credit your account. If the amount claimed was for income tax withheld, please forward the W-2 Forms to substantiate the amount claimed.

TAXPAYER SERVICES

Your account is now closed.

TELEPHONE NUMBER: Northern (800) 852-7050 Southern (800) 852-5711 Metro/Out of state (916) 355-0370

 $\hfill \ensuremath{\square}$ A bill for the amount due will be forthcoming.

FTB 4156 (6-78)

06 de

B5b (10j)

لآب _		n yn gy # wa		_: £ ~ :	ma La Mila	
Form 2538 Application for Extension of Time to File						File in DUPLICATE on or before the due date for fil-
(Rev. Oct. :		U.S. Individual				ing the return. (See in- struction 2.)
Inter C	- service	(See back for filing instruction	ns. Be	sure to answer all	questions.)	struction 2.)
Please		int return, give first names and initials of i	both)	Last name	D	Your social security number 423 16 9734
Print	Present hor	ne address (Number and street, Including	apar			Spouse's social security no.
or	PC.	Bex: 15156		-		<u> </u>
Тура	City, town	or post office, State and ZIP code				=
	-3CAA:	Francisco CALIE		74115-		
1. An exte	ension of tin	ne until OCTORER 1.5	······	, 19	, is hereby requested i	n which to file the ingvidual カムシ ノ リグラブ
Income	tax return (Form 1040) of the taxpayer named abo	ove to	or the taxable yea	ir beginning	ilitarishi madaghari askarbi sa shiga marining
9 Mac no	autonoina c	g December 3/ 19 If time to file been previously granted to	or th	is taxable year? .		· · · · ☑ Yes ☐ No
	art lietels a	resons the townswer seeds an extensi	OD.	MRS. RGGI	DITILL OUT	DF THE
LINI	760 07	PTES, HAS MIT RESEL	10	ED 1977	10-2'S B	ecause
OF	TRAK	: ING - NEEDS MI	26.	TIME	, 	
********		A 1-4-4-4-4-4-4-4-4-4-4-4-4-4-4-4-4-4-4-4		**		tue for each of the 2 years
4. Did th	e taxpayer	file an Individual income tax return (ding the year for which this extension	inclu is rec	ding any authori	zed extension) when c	Yes [] No
Immed	nately prece	ear during the 3-year period for which a	rotu	on was not filed w	hen due or within a pe	riod covered by an extension.
	néa éha resc	nn				~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~
5. Was th	ne taxpaver	required to file a declaration of estima	ted to	x for the year for	which this extension is	requested? Tyes No
If "Ye	s," was each	required installment payment made o	n or i	pefore its due date	e?	· · · □ Yes □ No
		Signati	ure 2	nd Verification		
li Pr	repared by Ta	expayer.—Under penalties of perjury, I	decia	re that to the bes	t of my knowledge and t	pelief the statements made on
	-	rrect, and complete.			Data	
Spouse's	signature	omeone Other Than Taxpayer.—Unde		altics of parium		
If Pr	repared by S	on this form are true, correct, and co	mnle:	e. that the taxo	ever has authorized me	to prepare this application,
and that		Off this form are true, contact and so				• • • • • • • • • • • • • • • • • • • •
E A mo	mher in one	d standing of the bar of the highest of	ourt	of (specify jurisc	liction)	
A cer	tified public	accountant duly qualified to practice i	n (sı	ecify jurisdiction)	
T A per	son enrolled	to practice before the Internal Reven	ue Se	rvice.		
A dul	ly authorized	agent holding a power of attorney. (The p	ower of attorney r	leed not be submitted u	niess requested.)
∑ A per	rson standin	g in close personal or business relation r other good cause. My relationship	isnip	to the taxpayer	who is unable to sign the	ms application because of in-
ness,	absence, o	FRIEND SHE IS STILL	2	CT OF the	STATES + C	CAN'T FILE
7415	FORM	HERSELF				
Signature	e of preparer	other than taxpayer >\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	77	Mc Car	eal Date ▶	6/15/78
The Inte	rnai Revenu	Service will indicate below whether t	he e	ctension is grante	ed or denied, and return	n'the original form.
Notice to	Applicant-	To Be Completed by the Internal Re	event	e Service		
	application I	S approved. (Please attach this form	io yo	to vour return.)		
Li ine	application	S NOT approved. (Please attach this f of your reasons stated in the application		to your retainly In day grace neri	nd is granted from the	date shown below or due date
Howe of th	ever, in View	or your reasons stated in the applicant ichever is later. This 10-day grace peri	od co	onstitutes a valid	extension of time for p	urposes of elections otherwise
		. I Atmosfer filed makesman				
The application IS NOT approved.						
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.						
The application cannot be considered, since you med it after the due date of the retorn.						
[] Othe	er				75	EXTENSION TO FILE
					• -	APPROVED TO
			•	•		Director
JUL	3 1 1978		.,	フ	Ву:	OCT-1 6 1978
	Date	17	<u> </u>	<u>/</u>		001 ~0 1310

Form 2688 (Rev. 10-77)
Fredric F. Perdue, Director
Fresno Service Center

B5b(101)