

## TAXES

1. Annette Jones - personal income tax due, Franchise Tax Board, \$213.69, with penalty of .056 per day accruing.
2. Emma Hill - income tax due, Franchise Tax Board, \$11.14, with penalty of .003 per day accruing.
3. Cleve & Hellen Swinney - This is the second time around on this one - I thought this was taken care of already overseas... Balance due IRS is \$686. I think that Tish said this is not right because he was on disability pension, unable to work... Better check into this and see if you should have him write a letter, or what Tish plans to do with this case. Note the letter says there is a time limit of 90 days from August 9 in which to file a petition for redetermination of tax amount (150 days if willing to acknowledge living outside of the US, which Tish says not to do, up til now anyway)...
4. Vernon & Winifred Smith - 1976 IRS return - required to substantiate contributions; balance due \$314.50. This might require a treasurer's letter from here backing up contributions, but we dont have their 1976 return and dont know if the contribtuions were to PT.
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6. Lillian Taylor - Notice from IRS saying it looks like her return was prepared by someone other than herself who was not a tax return preparer officially. Lillian Taylor did her stuff herslef, and may have had someone help her, but didn't get it done by us. Someone should ~~xx~~ check with her over there.
7. See Law office report #39, 7/8/78, item #4, re Kris Kice working overtime and taking 2 jobs - what's the answer? Have got no feedback on this wne; she's making \$2000 a month - can she caaim Tom and Tommy as dependents? She would get more now if she did.

B5b(13a)

FT 89 - 4286 - 2018



STATE OF CALIFORNIA  
FRANCHISE TAX BOARD  
SACRAMENTO

NOTICE OF PERSONAL INCOME TAX DUE

8007852-7050

PROPOSED ASSESSMENT OF ADDITIONAL TAX HAS BECOME FINAL

BILLING DATE  
08 03 78

PAY THIS AMOUNT →

BALANCE DUE  
213.69

IF YOU HAVE PAID THIS AMOUNT, COMPLETE THE INFORMATION ON REVERSE SIDE

DETACH HERE

CURRENT ASSESSMENT	TAX YEARS	TAX	PENALTY	INTEREST	ADJUSTMENTS	PRIOR PAYMENTS
1975		16240	1624	3505		
PREVIOUS ASSESSMENTS						

THIS IS THE NOTICE AND DEMAND REQUIRED BY LAW

ANNETTE T JONES

EUGENE CHAIKIN

PO BX 15156

SAN FRANCISCO CA

94115

ACCOUNT NUMBER  
355 20 4964 JONE

ADDITIONAL INTEREST OF .056

WILL ACCRUE DAILY IN THE ABOVE AMOUNT

PLEASE RETURN ORIGINAL WITH PAYMENT PAYABLE TO FRANCHISE TAX BOARD, ENTER YOUR SOC. SEC. NO. ON YOUR CHECK OR MONEY ORDER.  
FTB 5980-M (3-74)



STATE OF CALIFORNIA  
FRANCHISE TAX BOARD  
SACRAMENTO

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8007852-7050

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11.14

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1975		916		198		
PREVIOUS ASSESSMENTS						

THIS IS THE NOTICE AND DEMAND REQUIRED BY LAW

EMMA M HILL

EUGENE CHAIKIN

PO BX 15156

SAN FRANCISCO CA

94115

ACCOUNT NUMBER  
454 24 1452 HILL

ADDITIONAL INTEREST OF .003

WILL ACCRUE DAILY IN THE ABOVE AMOUNT

PLEASE RETURN ORIGINAL WITH PAYMENT PAYABLE TO FRANCHISE TAX BOARD, ENTER YOUR SOC. SEC. NO. ON YOUR CHECK OR MONEY ORDER.  
FTB 5980-M (3-74)

B5b(13b)

Internal Revenue Service Center  
Western Region

Date: **AUG 09 1978**

Cleave L. Swinney  
Helen Swinney  
1551 Rd. D  
Redwood Valley, CA 95470

Department of the Treasury  
82190:IRP:cd

Social Security or  
Employer Identification Number:

303-10-4049

Tax Year Ended and Deficiency:

December 31, 1975

\$615.00

Person to Contact:  
Shirley Sherwood  
Contact Telephone Number:  
(209) 488-6240 (This is not a toll free number)

We have determined that there is a deficiency in your income tax as shown above. This letter is a NOTICE OF DEFICIENCY sent to you as required by law. The enclosed statement shows how we computed the deficiency.

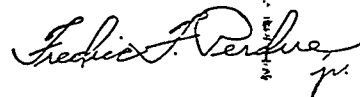
If you wish to contest this deficiency in court before making any payment, you have 90 days from the above mailing date of this letter (150 days if addressed to you outside of the United States) to file a petition with the United States Tax Court for a redetermination of the amount of your tax. The petition should be filed with the United States Tax Court, 400 Second Street NW., Washington, D.C. 20217, and the copy of this letter should be attached to the petition. The time in which you must file a petition with the Court (90 or 150 days as the case may be) is fixed by law and the Court cannot consider your case if your petition is filed late. If this letter is addressed to both a husband and wife, and both want to petition the Tax Court, both must sign the petition or each must file a separate, signed petition.

If your case involves a dispute of \$1,500 or less for any one taxable year, a simplified procedure is provided by the Tax Court for small tax cases. You can obtain information about this procedure, as well as a petition form you can use, by writing to the Clerk of the United States Tax Court at 400 Second Street NW., Washington, D.C. 20217. You should do this promptly if you intend to file a petition with the Tax Court.

If you decide not to file a petition with the Tax Court, we would appreciate it if you would sign and return the enclosed Statutory Notice Statement. This will permit us to assess the deficiency quickly and will limit the accumulation of interest. The enclosed self-addressed envelope is for your convenience. If you decide not to sign and return the statement and you do not timely petition the Tax Court, the law requires us to assess and bill you for the deficiency after 90 days from the above mailing date of this letter (150 days if this letter is addressed to you outside the United States).

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,  
Jerome Kurtz  
Commissioner  
By

  
Director

Enclosures:  
Copy of this letter  
Statement  
Envelope  
P.O. Box 11946, Fresno, CA 93776

Letter 531(SC) (3-77)

B5b(13c)

AUG 09 1976

TAP 40

Form 4089 (Rev. June 1977)	Department of the Treasury - Internal Revenue Service <b>Statutory Notice Statement - Waiver</b>	Symbols 82190:IRP:cd 303-10-4049
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Name and Address of Taxpayer(s) **Cleave L. Swinney  
Helen Swinney  
1551 Rd. D  
Redwood Valley, CA 95470**

Kind of Tax  Copy to Authorized Representative

Taxable Year Ended	Increase in Tax	Deficiency	Penalties
December 31, 1975		\$615.00	

See the attached explanation for the above deficiencies

I consent to the immediate assessment and collection of the deficiencies (increase in tax and penalties) shown above, plus any interest provided by law.

Your Signature \_\_\_\_\_ (Date signed)

Spouse's Signature, If A Joint Return Was Filed \_\_\_\_\_ (Date signed)

Taxpayer's Representative Sign Here \_\_\_\_\_ (Date signed)

Corporate Name: \_\_\_\_\_

Corporate Officers Sign Here \_\_\_\_\_ (Signature) \_\_\_\_\_ (Title) \_\_\_\_\_ (Date signed)

\_\_\_\_\_ (Signature) \_\_\_\_\_ (Title) \_\_\_\_\_ (Date signed)

**Note:**  
If you consent to the assessment of the amounts shown in this waiver, please sign and return it in order to limit the accumulation of interest and expedite our bill to you. Your consent will not prevent you from filing a claim for refund (after you have paid the tax) if you later believe you are entitled to a refund; nor prevent us from later determining, if necessary, that you owe additional tax; nor extend the time provided by law for either action.

If you later file a claim and the Internal Revenue Service disallows it, you may file suit for refund in a district court or in the United States Court of Claims, but you may not file a petition with the United States Tax Court.

**Who Must Sign**  
If this waiver is for any year(s) for which you filed a joint return, both you and your spouse must sign the original and duplicate of this waiver form unless one of you, acting under a power of attorney, signs as agent for the other.

This waiver may be signed by your attorney or an agent provided such action is specifically authorized by a power of attorney which, if not previously filed, must accompany this form.

If this waiver is signed by a person acting in a fiduciary capacity (such as executor, administrator, trustee), Form 56, Notice of Fiduciary Relationship, should, unless previously filed, accompany this form.

If this waiver is for a corporation, it must be signed with the corporate name followed by the signature and title of the officer(s) authorized to sign.

If you agree, please sign one copy and return it; keep the other copy for your records.

B5b(13d)

INTERNAL REVENUE SERVICE  
FREMONT, CA 94588

*April 11, 1978 12/30*  
DEPARTMENT OF THE TREASURY  
11-75-77

*AUG 9 1979 90*  
SOCIAL SECURITY NUMBER  
303-10-4049

1975 FORM 1040

CLEVE & HELEN SWINNEY  
1351 RD D  
PACWOOD VALLEY

CA 95470

REQUEST FOR VERIFICATION OF UNREPORTED INCOME

PAYERS OF SALARIES, DIVIDENDS, INTEREST, ETC., ARE REQUIRED TO REPORT SUCH PAYMENTS TO THE INTERNAL REVENUE SERVICE. REPORTS WE HAVE RECEIVED SHOW PAYMENTS TO YOU THAT WERE NOT REPORTED ON YOUR INCOME TAX RETURN FOR 1975. OUR SUMMARY OF THE AMOUNTS REPORTED TO US BEGINS ON PAGE 3 OF THIS MESSAGE. PLEASE COMPARE IT WITH YOUR RECORDS TO DETERMINE ITS ACCURACY. BECAUSE WE HAVE USED IT, WITH YOUR RETURN, TO FIGURE A PROPOSED ADJUSTMENT THAT INCREASES YOUR TAX LIABILITY, AS SHOWN ON PAGE 7.

IF YOU AGREE WITH OUR FINDINGS, PLEASE SIGN AND DATE THE CONSENT TO ADJUSTMENT ON PAGE 2 AND RETURN PAGES 1 AND 2 TO US. YOU MAY PAY THE BALANCE DUE NOW, IF YOU WISH, AND AVOID FURTHER INTEREST CHARGES. OTHERWISE, YOU WILL RECEIVE A BILL FOR THE BALANCE PLUS INTEREST.

IF YOU DO NOT AGREE WITH OUR FINDINGS, OR IF ANY PART OF OUR SUMMARY IS INCORRECT, PLEASE LET US KNOW AND SEND US ANY ADDITIONAL INFORMATION YOU HAVE THAT WILL HELP US CORRECT OUR RECORDS. IF THE INFORMATION YOU SEND US ENABLES US TO CANCEL ALL OR PART OF THE ADDITIONAL TAX, WE WILL NOTIFY YOU, AND YOU WILL RECEIVE A REFUND OR BILL FOR ANY REMAINING BALANCE. IF PART OF THE INFORMATION YOU SEND DOES NOT ENABLE US TO CANCEL ANY PART OF THE ADDITIONAL TAX, WE WILL SEND YOU A COPY OF YOUR APPEAL RIGHTS.

PLEASE LET US HEAR FROM YOU WITHIN 30 DAYS FROM THE ABOVE DATE. AN ENVELOPE IS ENCLOSED FOR YOUR CONVENIENCE. THE COPY OF THIS MESSAGE IS FOR YOUR RECORDS.

THANK YOU FOR YOUR COOPERATION.

CP2050

B5b(13e)

303-10-4049 SWP# 11-26-77  
COMPUTATION OF ADJUSTMENT TO 1975 INCOME TAX LIABILITY

PAGE 2

INCOME AMOUNTS IN QUESTION:	REPORTED ON 1040	REPORTED TO IRS
PENSIONS OR ANNUITIES	0	\$ 2,876

ADJUSTED GROSS INCOME.....	14,290	17,172
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PROPOSED INCREASE IN TAX..... 015

INCREASES AND DECREASES TO CREDIT ITEMS:

EARNED INCOME CREDIT....	0
WITHHOLDING.....	0
OTHER CREDITS.....	0

TOTAL CREDIT CHANGES.....

NET TAX INCREASE 015

INTEREST FROM 4-15-76 TO 15 DAYS  
FROM DATE OF THIS NOTICE 71

BALANCE DUE IRS \$ 646  
FOR THIS TRANSACTION ONLY

CONSENT TO ADJUSTMENT---WE CONSENT TO THE IMMEDIATE ASSESSMENT AND COL-  
LECTION OF THE INCREASE IN TAX SHOWN ABOVE, PLUS INTEREST PROVIDED BY  
LAW. WE DO NOT WISH TO APPEAL WITH IRS OR THE UNITED STATES TAX COURT  
THE FINDINGS IN THIS NOTICE.

SIGNATURES OF HUSBAND AND WIFE.....  
BOTH MUST SIGN

DATE.....

TELEPHONE NUMBER: HOME.....

OFFICE.....

PL 11  
CR-1007

85b(13) (e1)

303-10-4049 S-11 11-20-77

PAGE 3

INCOME REPORTED TO IRS ON THE FOLLOWING INFORMATION DOCUMENT(S) IS NOT IDENTIFIED OR FULLY REPORTED IN YOUR INCOME TAX RETURN FOR 1975:

UNITED STATES CIVIL SERVI 52-6063699 ISSUED W-2P TO 303-10-4049  
CLEAVE L SWINNEY 1561 ROAD D PENSION OR ANNUITY 2,676  
REDWOOD VALL Y CA 95475

ACCOUNT NUMBER 439082950 .001

TOTAL INCOME FROM THE ABOVE \$ 2,676

B5b(13e2)



Address any reply to: P.O. Box 11946 Fresno, Calif. 93776

Department of the Treasury

Office Hours 7:30 a.m. to 4:00 p.m.  
IRS Contact Telephone #209 488-6240  
(Not a toll free Number)

Your Telephone # Office \_\_\_\_\_  
Home \_\_\_\_\_



Internal Revenue  
Service Center

Western Region

Date: JUL 28 1978

In Reply refer to:

RSC-564 82190 *de*

95211-057-21344-7 457-05-5188 95153712  
VERNON & WINNIFRED SMITH

7805

4047 SU HALLDALE AVE  
LOS ANGELES, CA

90062 7612

Tax Year Ended: DEC 31 1976

Dear Taxpayer:

Enclosed are two copies of our report explaining why we believe adjustments should be made in the amount of your income tax. Please look this report over and let us know whether you agree with our findings.

If you agree with our findings, please sign the consent on one copy of the report and mail it to this office within 15 days from the date of this letter. If additional tax is due, you may send your payment with a copy of the report; otherwise, we will bill you. (See the enclosed publication for payment details.)

If you do not agree with our findings, you may do one of the following within 15 days from the date of this letter:

1. Mail us any additional evidence or information you would like us to consider.
2. Request a meeting with a tax auditor at one of our local district offices. Please write or phone us and we will transfer your case to your district office. They will contact you to arrange a convenient time and place. During this informal discussion, you may submit any additional evidence or information you would like considered.
3. Request a conference with a conferee at one of our district offices. Please write or phone us and we will transfer your case to the conference staff in your district office and they will contact you. The conferee will not be the person who examined your return. However, since the examination was conducted entirely by correspondence, we would appreciate your first discussing our findings with a tax auditor, as in item 2, above.

The enclosed publication concerning unagreed cases explains your appeal rights.

(OVER)

Letter 564 (SC) (7-77)

Your signature

Date

Spouse's signature, if a joint return was filed

*85b(3f)*

If we do not hear from you within 30 days, we will have no alternative but to process your case on the basis of the adjustment shown in the enclosed examination report. If you write us about your case, please refer to the symbols on the front of this letter. A self-addressed envelope is enclosed for your convenience.

Thank you for your cooperation.

Sincerely yours,

*Robert Skibicki*

Chief, Service Center Audit  
Division

Enclosures:  
Examination Report (2)  
Publication 5  
Envelope

If you need to call us, our telephone number is \_\_\_\_\_

Letter 564 (SC) 17-77

B5b(13f1)

For Individual  
Income Tax Examination Changes

Department of the Treasury  
Internal Revenue Service

Name of Taxpayer <b>VERNON &amp; WINNIFRED SMITH</b>	Year <b>1976</b>	Form <b>1040</b>	Filing Status <b>JOINT</b>	In Reply Refer To <b>82190 DC</b>
Name and Title of Person With Whom Changes Were Discussed <b>JULIA B. SMITH</b>	Social Security Number <b>457-05-5188</b>		Examining District <b>FSC</b>	

Income and Deduction Amounts Adjusted

Explanation No. (See attached)	Item Changed	Amount Shown on Return or as Previously Adjusted	Corrected Amount of Income and Deduction	Adjustment Increase (Decrease)
3620	CONTRIBUTIONS	2075.00	200.00	1875.00
	YOU ARE REQUIRED TO SUBSTANTIATE EACH CLAIMED CONTRIBUTION SINCE YOU DID NOT SUBSTANTIATE ALL CONTRIBUTIONS CLAIMED. WE HAVE ADJUSTED YOUR DEDUCTION TO THE AMOUNT VERIFIED OR DETERMINED REASONABLE ON THE BASIS OF ALL AVAILABLE INFORMATION.			

A. Adjustment in income-increase (decrease) - (see explanation of adjustments attached)	1875.00
B. Total income or taxable income reported or as previously adjusted	4864.05
C. Corrected total income or taxable income	6739.05
D. Tax computed with exemptions	1138.00
E. Tax surcharge	
F. Tax credits (retirement income, investment, foreign, or other allowable credits) (if adjusted, see explanation attached)	134.78
G. Self-employment tax, or tax from recomputing prior year investment credit, or both (if adjusted, see explanation attached)	0.00
H. Corrected tax (line D plus line E plus line G less line F)	1003.22
I. Tax shown on return or as previously adjusted	688.72
J. Deficiency (increase in tax before credits, line H less line I)	314.50
K. Overassessment (decrease in tax before credits, line I less line H)	
L. Net prepayment credits, excess FICA, RRTA, nonhighway gasoline tax credit, regulated investment company undistributed capital gain credit, previous assessments, refunds, and credits (if adjusted, see schedule attached)	688.72
M. Balance due (line H less line L)	314.50
N. Overpayment (line L less line H)	
O. Penalties, if any (see explanation attached)	0.00

Although this report is subject to review, you may consider it as your notice that your case is closed if you are not notified of an exception to these findings within 30 days after a signed copy of this report or a signed waiver, Form 870 is received by the District Director. If you agree, please sign one copy of this report and return it in the enclosed envelope. Keep the other copy with your records.

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 report; therefore, I consent to either:

- (1) The immediate assessment and collection of the balance due shown on line M, plus any interest due on this tax, and also any penalties shown on line O, or
- (2) The overpayment shown on line N, plus any interest and adjusted by penalties shown on line O.

Your signature \_\_\_\_\_ Date \_\_\_\_\_ Spouse's signature, if a joint return was filed \_\_\_\_\_ Date \_\_\_\_\_

B5b(13g)



STATE OF CALIFORNIA  
**FRANCHISE TAX BOARD**  
 SACRAMENTO, CALIFORNIA 95867  
 (800) 852-7050

NOTICE OF ADDITIONAL TAX PROPOSED TO BE ASSESSED

In accordance with the Revenue and Taxation Code, notice is hereby given that a deficiency is proposed to be assessed. The proposed assessment is detailed below.

D. ROZYMKO

PO BX 22444  
 SAN FRANCISCO CA 94122

D.L.N. 7710517912  
 Taxable year 1976  
 NPA No. 03224138  
 Account No. 569848988ROZY  
 Code 3432301:BOB:VS  
 DATE 08/04/78

** INCOME AS REPORTED OR REVISED	\$ 11,242.00
TAX	369.00
LESS TOTAL EXEMPTIONS	33.00
TAX LIABILITY	336.00
LESS PREVIOUSLY ASSESSED	145.00
ADDITIONAL TAX	191.00
PENALTY: FAILURE TO FURNISH INFORMATION 25%	47.75
INTEREST TO 08/04/78	18.43
ADDITIONAL TAX, PENALTIES, AND INTEREST	257.18

ADDITIONAL INTEREST ACCRUES AT A RATE OF \$ .063 PER DAY FROM THE DATE OF THIS NOTICE.

\*\*Income and previously assessed tax are from Notice of Tax Change.

Your claim to head of household filing status has been disallowed since you did not respond to our questionnaire dated January 5, 1978. Your tax liability has been recomputed as for a single person or married person filing separately. The personal exemption credit allowable for this filing status is \$25.

The enclosed form FTB 3805A should be completed and returned to this office if you still believe you fulfilled the special statutory requirements for head of household status.

A penalty of 25 percent of the additional tax has been assessed for failure to reply to our original questionnaire.

An additional dependent exemption credit is allowed since head of household status is disallowed.

Enc.

DO NOT WRITE BELOW THIS LINE

IF YOU DO NOT AGREE WITH THE PROPOSED ASSESSMENT, YOU MAY FILE A PROTEST WITHIN 60 DAYS FROM THE DATE OF THIS NOTICE (SEE REVERSE SIDE OF THE BLUE FORM). OTHERWISE, THIS PROPOSED DEFICIENCY ASSESSMENT WILL BECOME FINAL AT THE EXPIRATION OF THE 60-DAY PERIOD.

FOR OFFICIAL USE ONLY

B5b(13h)

REMITTANCE COPY

Internal Revenue Service Center  
Western Region

Department of the Treasury

Date: 9-3-78

Social Security Number:  
565-12-2482  
Person to Contact:  
C. Jones  
Contact Telephone Number:  
209-488-6390

Lillian Taylor  
1029 Geary # 21  
San Francisco, Ca 94109

Dear Ms. Taylor:

It appears that your return may have been prepared by an income tax return preparer, but we need additional information to verify our records.

The Tax Reform Act of 1976 established certain requirements for persons who are paid to prepare income tax returns or claims for refund. It also provides for penalties on preparers who do not meet these requirements. A relative, friend, or any other person you do not pay to prepare your return is not considered an income tax return preparer under this law.

Please complete all the information requested and return it within two weeks from the date shown above. An addressed envelope is enclosed for your convenience. The copy of this letter is for your records.

If you have any questions, please contact the person whose name and telephone number are shown above. Thank you for your cooperation.

Sincerely yours,

Ruth Hale

Chief, Correspondence Section

Enclosures:  
Envelope  
Copy of this letter

Was your tax return or claim prepared by a paid preparer? Yes \_\_\_\_\_ No \_\_\_\_\_ If yes, complete all the following information.

Name of preparer \_\_\_\_\_

Business name (if applicable) \_\_\_\_\_

Business address where return was prepared \_\_\_\_\_

Business's employer identification number \_\_\_\_\_

Form 1041-SS 02000

2051900000

85b(13i)

## TAXES

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2. Emma Hill - income tax due, Franchise Tax Board, \$117.14, with penalty of .003 per day accruing.
3. Cleve & Hellen Swinney - This is the second time around on this one - I thought this was taken care of already overseas... Balance due IRS is \$686. I think that Tish said this is not right because he was on disability pension, unable to work... Better check into this and see if you should have him write a letter, or what Tish plans to do with this case. Note the letter says there is a time limit of 90 days from August 9 in which to file a petition for redetermination of tax amount (150 days if willing to acknowledge living outside of the US, which Tish says not to do, up til now anyway)...
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7. See Law office report #39, 7/8/78, item #4, re Kris Kice working overtime and taking 2 jobs - what's the answer? Have got no feedback on this one; she's making \$2000 a month - can she claim Tom and Tommy as dependents? She would get more now if she did.

B5b (14a)



STATE OF CALIFORNIA  
FRANCHISE TAX BOARD  
SACRAMENTO

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PREVIOUS ASSESSMENTS						

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ANNETTE T JONES  
EUGENE CHAIKIN  
PO BX 15156  
SAN FRANCISCO CA 94115

ACCOUNT NUMBER  
355 20 4964 JONE

ADDITIONAL INTEREST OF .056  
WILL ACCRUE DAILY IN THE ABOVE AMOUNT

PLEASE RETURN ORIGINAL WITH PAYMENT PAYABLE TO FRANCHISE TAX BOARD. ENTER YOUR SOC. SEC. NO. ON YOUR CHECK OR MONEY ORDER.  
FTB 5980-M (3-74)



STATE OF CALIFORNIA  
FRANCHISE TAX BOARD  
SACRAMENTO

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EMMA M HILL  
EUGENE CHAIKIN  
PO BX 15156  
SAN FRANCISCO CA 94115

ACCOUNT NUMBER  
454 24 1452 HILL

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PLEASE RETURN ORIGINAL WITH PAYMENT PAYABLE TO FRANCHISE TAX BOARD. ENTER YOUR SOC. SEC. NO. ON YOUR CHECK OR MONEY ORDER.  
FTB 5980-M (3-74)

B5b(14b)

Internal Revenue Service Center  
Western Region

Department of the Treasury  
82190:IRP:cd

Date: AUG 09 1978

Social Security or  
Employer Identification Number:

303-10-4049  
Tax Year Ended and Deficiency:  
December 31, 1975

\$615.00

Cleave L. Swinney  
Helen Swinney  
1551 Rd. D  
Redwood Valley, CA 95470

Person to Contact:  
Shirley Sherwood  
Contact Telephone Number:  
(209) 488-6240 (This is not a toll free number)

We have determined that there is a deficiency in your income tax as shown above. This letter is a NOTICE OF DEFICIENCY sent to you as required by law. The enclosed statement shows how we computed the deficiency.

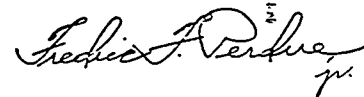
If you wish to contest this deficiency in court before making any payment, you have 90 days from the above mailing date of this letter (150 days if addressed to you outside of the United States) to file a petition with the United States Tax Court for a redetermination of the amount of your tax. The petition should be filed with the United States Tax Court, 400 Second Street NW., Washington, D.C. 20217, and the copy of this letter should be attached to the petition. The time in which you must file a petition with the Court (90 or 150 days as the case may be) is fixed by law and the Court cannot consider your case if your petition is filed late. If this letter is addressed to both a husband and wife, and both want to petition the Tax Court, both must sign the petition or each must file a separate, signed petition.

If your case involves a dispute of \$1,500 or less for any one taxable year, a simplified procedure is provided by the Tax Court for small tax cases. You can obtain information about this procedure, as well as a petition form you can use, by writing to the Clerk of the United States Tax Court at 400 Second Street NW., Washington, D.C. 20217. You should do this promptly if you intend to file a petition with the Tax Court.

If you decide not to file a petition with the Tax Court, we would appreciate it if you would sign and return the enclosed Statutory Notice Statement. This will permit us to assess the deficiency quickly and will limit the accumulation of interest. The enclosed self-addressed envelope is for your convenience. If you decide not to sign and return the statement and you do not timely petition the Tax Court, the law requires us to assess and bill you for the deficiency after 90 days from the above mailing date of this letter (150 days if this letter is addressed to you outside the United States).

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,  
Jerome Kurtz  
Commissioner  
By



Director

Enclosures:  
Copy of this letter  
Statement  
Envelope  
P.O. Box 11946, Fresno, CA 93776

Letter 531(SC) (3-77)

B5b(14c)



Name and Address of Taxpayer(s) Cleave L. Swinney  
Helen Swinney  
1551 Rd. D  
Redwood Valley, CA 95470

Kind of Tax  Copy to Authorized Representative  
Income

Taxable Year Ended	Increase in Tax	Deficiency	Penalties
December 31, 1975		\$615.00	

See the attached explanation for the above deficiencies

I consent to the immediate assessment and collection of the deficiencies (increase in tax and penalties) shown above, plus any interest provided by law.

Your Signature (Date signed)

Spouse's Signature, If A Joint Return Was Filed (Date signed)

Taxpayer's Representative Sign Here (Date signed)

Corporate Name: .....

Corporate Officers Sign Here (Signature) (Title) (Date signed)

Corporate Officers Sign Here (Signature) (Title) (Date signed)

**Note:** If you consent to the assessment of the amounts shown in this waiver, please sign and return it in order to limit the accumulation of interest and expedite our bill to you. Your consent will not prevent you from filing a claim for refund (after you have paid the tax) if you later believe you are entitled to a refund; nor prevent us from later determining, if necessary, that you owe additional tax; nor extend the time provided by law for either action.

If you later file a claim and the Internal Revenue Service disallows it, you may file suit for refund in a district court or in the United States Court of Claims, but you may not file a petition with the United States Tax Court.

**Who Must Sign**

If this waiver is for any year(s) for which you filed a joint return, both you and your spouse must sign the original and duplicate of this waiver form unless one of you, acting under a power of attorney, signs as agent for the other.

This waiver may be signed by your attorney or agent, provided such action is specifically authorized by a power of attorney which, if not previously filed, must accompany this form.

If this waiver is signed by a person acting in a fiduciary capacity (such as executor, administrator, trustee), Form 56, Notice of Fiduciary Relationship, should, unless previously filed, accompany this form.

If this waiver is for a corporation, it must be signed with the corporate name followed by the signature and title of the officer(s) authorized to sign.

If you agree, please sign one copy and return it; keep the other copy for your records.

B5b(14d)

INTERNAL REVENUE SERVICE  
FEDERAL, CA 9,888

*April 11, 1978 13/30*  
DEPARTMENT OF THE TREASURY  
11-6-77

*AUG 9 1977 90*  
SOCIAL SECURITY NUMBER  
303-10-4049

1975 FORM 1040

CLEVE & HELEN SWINNEY  
1551 RD D  
REDWOOD VALLEY

CA 95470

REQUEST FOR VERIFICATION OF UNREPORTED INCOME

PAYERS OF SALARIES, DIVIDENDS, INTEREST, ETC., ARE REQUIRED TO REPORT SUCH PAYMENTS TO THE INTERNAL REVENUE SERVICE. REPORTS WE HAVE RECEIVED SHOW PAYMENTS TO YOU THAT WERE NOT REPORTED ON YOUR INCOME TAX RETURN FOR 1975. OUR SUMMARY OF THE AMOUNTS REPORTED TO US BEGINS ON PAGE 3 OF THIS MESSAGE. PLEASE COMPARE IT WITH YOUR RECORDS TO DETERMINE ITS ACCURACY. BECAUSE WE HAVE USED IT, WITH YOUR RETURN, TO FIGURE A PROPOSED ADJUSTMENT THAT INCREASES YOUR TAX LIABILITY, AS SHOWN ON PAGE 2.

IF YOU AGREE WITH OUR FINDINGS, PLEASE SIGN AND DATE THE CONSENT TO ADJUSTMENT ON PAGE 2 AND RETURN PAGES 1 AND 2 TO US. YOU MAY PAY THE BALANCE DUE NOW, IF YOU WISH, AND AVOID FURTHER INTEREST CHARGES. OTHERWISE, YOU WILL RECEIVE A BILL FOR THE BALANCE PLUS INTEREST.

IF YOU DO NOT AGREE WITH OUR FINDINGS, OR IF ANY PART OF OUR SUMMARY IS INCORRECT, PLEASE LET US KNOW AND SEND US ANY ADDITIONAL INFORMATION YOU HAVE THAT WILL HELP US CORRECT OUR RECORDS. IF THE INFORMATION YOU SEND US ENABLES US TO CANCEL ALL OR PART OF THE ADDITIONAL TAX, WE WILL NOTIFY YOU, AND YOU WILL RECEIVE A REFUND OR BILL FOR ANY REMAINING BALANCE. IF PART OF THE INFORMATION YOU SEND DOES NOT ENABLE US TO CANCEL ANY PART OF THE ADDITIONAL TAX, WE WILL SEND YOU A COPY OF YOUR APPEAL RIGHTS.

PLEASE LET US HEAR FROM YOU WITHIN 30 DAYS FROM THE ABOVE DATE. AN ENVELOPE IS ENCLOSED FOR YOUR CONVENIENCE. THE COPY OF THIS MESSAGE IS FOR YOUR RECORDS.

THANK YOU FOR YOUR COOPERATION.

CP2000

B5b(14e)

303-10-4049 SWIN 11-20-77  
 COMPUTATION OF ADJUSTMENT TO 1975 INCOME TAX LIABILITY

PAGE 2

INCOME AMOUNTS IN QUESTION: PENSIONS OR ANNUITIES	REPORTED ON 1040 0	REPORTED TO IRS \$ 2,876
--	--------------------------	--------------------------------

ADJUSTED GROSS INCOME.....	14,290	17,172
----------------------------	--------	--------

PROPOSED INCREASE IN TAX..... 015

INCREASES AND DECREASES TO CREDIT ITEMS:

EARNED INCOME CREDIT....	0
WITHHOLDING.....	0
OTHER CREDITS.....	0

TOTAL CREDIT CHANGES.....

NET TAX INCREASE 015

INTEREST FROM 4-15-76 TO 15 DAYS  
FROM DATE OF THIS NOTICE 71

BALANCE DUE IPS \$ 616  
FOR THIS TRANSACTION ONLY

CONSENT TO ADJUSTMENT---WE CONSENT TO THE IMMEDIATE ASSESSMENT AND COL-  
 LECTION OF THE INCREASE IN TAX SHOWN ABOVE, PLUS INTEREST PROVIDED BY  
 LAW. WE DO NOT WISH TO APPEAL WITH IRS OR THE UNITED STATES TAX COURT  
 THE FINDINGS IN THIS NOTICE.

SIGNATURES OF HUSBAND AND WIFE.....  
 BOTH MUST SIGN

DATE.....

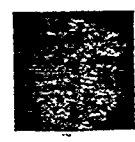
TELEPHONE NUMBER: HOME.....

OFFICE.....

B5b(14e1)

303-10-4049 11-20-77 PAGE 3  
TO IRS ON THE FOLLOWING INFORMATION: DOCUMENT(S) IS NOT  
FULLY REPORTED IN YOUR INCOME TAX RETURN FOR 1974:  
STATES CIVIL SERVICE 52-60636-99 ISSUED 4-20  
L SWINNEY 1551 ROAD D CA 95477 PENSIONER OF ANNUITY TO 303-10-4049 20676  
DODD VALL, Y ACCOUNT NUMBER 133002950  
TOTAL INCOME FROM THE ABOVE 20676

B5b(1/4e2)



Address any reply to: P.O. Box 11946 Fresno, Calif. 93776

Department of the Treasury

Office Hours 7:30 a.m. to 4:00 p.m.  
IRS Contact Telephone #209 488-6240  
(Not a toll free Number)

Your Telephone # Office \_\_\_\_\_  
Home \_\_\_\_\_



Internal Revenue  
Service Center  
Western Region

Date: JUL 28 1978

In Reply refer to.

RSC-564 82190 DC

95211-057-21344-7 457-05-5188 95153712  
VERNON & WINNIFRED SMITH

4047 50 HALLDALE AVE  
LOS ANGELES, CA

7805

90062 7612

Tax Year Ended: DEC 31 1976

Dear Taxpayer:

Enclosed are two copies of our report explaining why we believe adjustments should be made in the amount of your income tax. Please look this report over and let us know whether you agree with our findings.

If you agree with our findings, please sign the consent on one copy of the report and mail it to this office within 15 days from the date of this letter. If additional tax is due, you may send your payment with a copy of the report; otherwise, we will bill you. (See the enclosed publication for payment details.)

If you do not agree with our findings, you may do one of the following within 15 days from the date of this letter:

1. Mail us any additional evidence or information you would like us to consider.
2. Request a meeting with a tax auditor at one of our local district offices. Please write or phone us and we will transfer your case to your district office. They will contact you to arrange a convenient time and place. During this informal discussion, you may submit any additional evidence or information you would like considered.
3. Request a conference with a conferee at one of our district offices. Please write or phone us and we will transfer your case to the conference staff in your district office and they will contact you. The conferee will not be the person who examined your return. However, since the examination was conducted entirely by correspondence, we would appreciate your first discussing our findings with a tax auditor, as in item 2, above.

The enclosed publication concerning unagreed cases explains your appeal rights.

(OVER)

Letter 564 (SC) (7-77)

Your signature \_\_\_\_\_

Date \_\_\_\_\_

Spouse's signature, if a joint return was filed \_\_\_\_\_

B5b (14 f)

FORM 1902-E (CONTINUOUS) (REV. 5-77)

If we do not hear from you within 30 days, we will have no alternative but to process your case on the basis of the adjustment shown in the enclosed examination report. If you write us about your case, please refer to the symbols on the front of this letter. A self-addressed envelope is enclosed for your convenience.

Thank you for your cooperation.

Sincerely yours,

*Robert Spibicki*

Chief, Service Center Audit  
Division

Enclosures:  
Examination Report (2)  
Publication 5  
Envelope

If you need to call us, our telephone number is \_\_\_\_\_

Letter 564 (SC) (7-77)

B5b(14f1)

For Individual  
Income Tax Examination Changes

Department of the Treasury  
Internal Revenue Service

Name of Taxpayer <b>VERNON &amp; WINNIFRED SMITH</b>	Year <b>1976</b>	Form <b>1040</b>	Filing Status <b>JOINT</b>	In Reply Refer To: <b>82190 DC</b>
Name and Title of Person With Whom Changes Were Discussed	JULY 28 1978	Ref: 378	Social Security Number <b>457-05-5188</b>	Examining District <b>FSC</b>

Income and Deduction Amounts Adjusted

Explanation No. (See attached)	Item Changed	Amount Shown on Return or as Previously Adjusted	Corrected Amount of Income and Deduction	Adjustment Increase (Decrease)
3620	CONTRIBUTIONS	2075.00	200.00	1875.00
	YOU ARE REQUIRED TO SUBSTANTIATE EACH CLAIMED CONTRIBUTION SINCE YOU DID NOT SUBSTANTIATE ALL CONTRIBUTIONS CLAIMED. WE HAVE ADJUSTED YOUR DEDUCTION TO THE AMOUNT VERIFIED OR DETERMINED REASONABLE ON THE BASIS OF ALL AVAILABLE INFORMATION.			

A. Adjustment in income-increase (decrease) - (see explanation of adjustments attached)				1875.00
B. Total income or taxable income reported or as previously adjusted				4864.05
C. Corrected total income or taxable income				6739.05
D. Tax computed with exemptions				1138.00
E. Tax surcharge				
F. Tax credits (retirement income, investment, foreign, or other allowable credits) (if adjusted, see explanation attached)				134.78
G. Self-employment tax, or tax from recomputing prior year investment credit, or both (if adjusted, see explanation attached)				0.00
H. Corrected tax (line D plus line E plus line G less line F)				1003.22
I. Tax shown on return or as previously adjusted				688.72
J. Deficiency (increase in tax before credits, line H less line I)				314.50
K. Overassessment (decrease in tax before credits, line I less line H)				
L. Net prepayment credits, excess FICA, RRTA, nonhighway gasoline tax credit, regulated investment company undistributed capital gain credit, previous assessments, refunds, and credits (if adjusted, see schedule attached)				688.72
M. Balance due (line H less line L)				314.50
N. Overpayment (line L less line H)				
O. Penalties, if any (see explanation attached)				0.00

Although this report is subject to review, you may consider it as your notice that your case is closed if you are not notified of an extension to these findings within 30 days after a signed copy of this report or a signed waiver, Form 870, is received by the District Director. If you agree, please sign one copy of this report and return it in the enclosed envelope. Keep the other copy with you for your records.

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 report; therefore, I consent to either:  
 (1) The immediate assessment and collection of the balance due shown on line M, plus any interest due on this tax, and also any penalties shown on line O, or  
 (2) The overpayment shown on line N, plus any interest and adjusted by penalties shown on line O.

Your signature \_\_\_\_\_ Date \_\_\_\_\_ Spouse's signature, if a joint return was filed \_\_\_\_\_ Date \_\_\_\_\_

B5b (14g)



STATE OF CALIFORNIA  
**FRANCHISE TAX BOARD**  
 SACRAMENTO, CALIFORNIA 95867  
 (800) 852-7050

NOTICE OF ADDITIONAL TAX PROPOSED TO BE ASSESSED

In accordance with the Revenue and Taxation Code, notice is hereby given that a deficiency is proposed to be assessed. The proposed assessment is detailed below.

D. ROZYNSKO

PO BX 22444  
 SAN FRANCISCO CA 94122

D.L.N. **7710517912**  
 Taxable year **1976**  
 NPA No. **03224138**  
 Account No. **569848988ROZY**  
 Code **3432301:BOH:VS**  
 DATE **08/04/78**

** INCOME AS REPORTED OR REVISED	\$ 11,242.00
TAX	369.00
LESS TOTAL EXEMPTIONS	33.00
TAX LIABILITY	336.00
LESS PREVIOUSLY ASSESSED	145.00
ADDITIONAL TAX	191.00
PENALTY: FAILURE TO FURNISH INFORMATION 25%	47.75
INTEREST TO 08/04/78	18.43
ADDITIONAL TAX, PENALTIES, AND INTEREST	257.18

ADDITIONAL INTEREST ACCRUES AT A RATE OF \$ .063 PER DAY FROM THE DATE OF THIS NOTICE.

\*\*Income and previously assessed tax are from Notice of Tax Change.

Your claim to head of household filing status has been disallowed since you did not respond to our questionnaire dated January 5, 1978. Your tax liability has been recomputed as for a single person or married person filing separately. The personal exemption credit allowable for this filing status is \$25.

The enclosed form FTB 3805A should be completed and returned to this office if you still believe you fulfilled the special statutory requirements for head of household status.

A penalty of 25 percent of the additional tax has been assessed for failure to reply to our original questionnaire.

An additional dependent exemption credit is allowed since head of household status is disallowed.

Enc.

DO NOT WRITE BELOW THIS LINE

IF YOU DO NOT AGREE WITH THE PROPOSED ASSESSMENT, YOU MAY FILE A PROTEST WITHIN 60 DAYS FROM THE DATE OF THIS NOTICE (SEE REVERSE SIDE OF THE BLUE FORM). OTHERWISE, THIS PROPOSED DEFICIENCY ASSESSMENT WILL BECOME FINAL AT THE EXPIRATION OF THE 60-DAY PERIOD.

FOR OFFICIAL USE ONLY

B5b(14h)



Internal Revenue Service Center  
Western Region

Department of the Treasury

Date: 9-3-78

Social Security Number:  
565-12-2482  
Person to Contact:  
C. Jones  
Contact Telephone Number:  
209-488-6390

Lillian Taylor  
1029 Geary # 21  
San Francisco, Ca 94109

- Dear Ms. Taylor:

It appears that your return may have been prepared by an income tax return preparer, but we need additional information to verify our records.

The Tax Reform Act of 1976 established certain requirements for persons who are paid to prepare income tax returns or claims for refund. It also provides for penalties on preparers who do not meet these requirements. A relative, friend, or any other person you do not pay to prepare your return is not considered an income tax return preparer under this law.

Please complete all the information requested and return it within two weeks from the date shown above. An addressed envelope is enclosed for your convenience. The copy of this letter is for your records.

If you have any questions, please contact the person whose name and telephone number are shown above. Thank you for your cooperation.

Sincerely yours,

Ruth Hale

Chief, Correspondence Section

Enclosures:  
Envelope  
Copy of this letter

Was your tax return or claim prepared by a paid preparer? Yes \_\_\_\_\_ No \_\_\_\_\_ If yes, complete all the following information.

Name of preparer \_\_\_\_\_

Business name (if applicable) \_\_\_\_\_

Business address where return was prepared \_\_\_\_\_

Business's employer identification number \_\_\_\_\_

Form 1041-SS (11-77)

205190000

B5b(14j)