

TO CAROLYN LAYTON

W-2's

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.I. 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 business incomes we might have, in balancing out the total taxable unrelated business income.

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.

up in 1977.

sell note for what it is worth

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 that 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. gms*
5. Attached is envelope with Carolyn Thomas, Barbara Moyer, and Paulie Bargo 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 dont know if you will have received the W-2's already but yet; they went out with John, who was delayed in New York.

6/1/78

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12. Melvin Lowery - previously reported on Law Office Report # 13, item 1.c. His behavior has become rather peculiar in the past 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 Bark 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 corporation lapse - how do we let the Franchise Tax Board know this corporation is lapsing without 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. *Ignore it. Proposed here 7/23/78.*
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

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(Irma Lee Gill continued)

her share of husband's railroad pension, now we know she has no property rights and Holland thinks it's unlikely that she will be able to get the retirement pension. However, he is calling an Arkansas attorney he knows to check Arkansas law; and he is calling the Railroad Retirement 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. *Take copy of divorce to retirement. If will allow her to get 2 monthly retirement checks.*

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 produce receipts for that time period, plus other itemizations he will make. 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.

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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 where reconveyance will be made.

NOTE SECURED BY DEED OF TRUST
(STRAIGHT NOTE)

Item

\$ 33,000.00 San Francisco, California, August 20, 19 76
ON OR BEFORE February 20, 1977 if no date for value received, I/we promise to pay to
PEOPLES TEMPLE CHRISTIAN CHURCH (DISCIPLES OF CHRIST)
at San Francisco, California, or order
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.

By: [Signature]
President

By: [Signature]
Secretary

B-4-a (27)

TD 1931 CA 17-75

THIS FORM FURNISHED BY  TITLE INSURANCE AND TRUST

ATLCOOR COMPANY
DO NOT DESTROY THIS NOTE

LAW OFFICES OF
GARRY, DREYFUS, MCTERNAN, BROTSKY, HERNDON & PESONEN, INC. *Item 2.*

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

OF COUNSEL:
DONALD L. A. KIRKON
COLLEEN S. MAAS

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

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

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

THE NAMES OF THE FOLLOWING OFFICERS ARE:

3. PRESIDENT:

4. NAME		4A.	4B.
BUSINESS OR RESIDENCE ADDRESS (DO NOT USE P.O. BOX NO.)		CITY & STATE	ZIP CODE

5. VICE-PRESIDENT:

6. NAME		6A.	6B.
BUSINESS OR RESIDENCE ADDRESS (DO NOT USE P.O. BOX NO.)		CITY & STATE	ZIP CODE

7. SECRETARY:

8. NAME		8A.	8B.
BUSINESS OR RESIDENCE ADDRESS (DO NOT USE P.O. BOX NO.)		CITY & STATE	ZIP CODE

9. TREASURER:

10. NAME		10A.	10B.
BUSINESS OR RESIDENCE ADDRESS (DO NOT USE P.O. BOX NO.)		CITY & STATE	ZIP CODE

11. DO NOT WRITE IN THIS SPACE

BY _____
SIGNATURE OF CORPORATE OFFICER

DATE _____ TITLE _____

FEE NINE * 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		SUITE OR ROOM	1A.	1B.
NUMBER AND STREET (DO NOT USE P.O. BOX NO.)			CITY	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.	4A.	4B.
BUSINESS OR RESIDENCE ADDRESS (DO NOT USE P.O. BOX NO.)	CITY & STATE	ZIP CODE
5. VICE-PRESIDENT:		
NAME		
6.	6A.	6B.
BUSINESS OR RESIDENCE ADDRESS (DO NOT USE P.O. BOX NO.)	CITY & STATE	ZIP CODE
7. SECRETARY:		
NAME		
8.	8A.	8B.
BUSINESS OR RESIDENCE ADDRESS (DO NOT USE P.O. BOX NO.)	CITY & STATE	ZIP CODE
9. TREASURER:		
NAME		
10.	10A.	10B.
BUSINESS OR RESIDENCE ADDRESS (DO NOT USE P.O. BOX NO.)	CITY & STATE	ZIP CODE

DO NOT WRITE IN THIS SPACE

BY _____	
SIGNATURE OF CORPORATE OFFICER	
DATE	TITLE
FEE	
	NONE * 7627450 05/08 39668-X
	SAN FRANCISCO ACTION EQUILITY, Inc.
	P. O. BOX 15156
	SAN FRANCISCO, CA 94115

PLEASE DO NOT ALTER THE PREPRINTED CORPORATE NAME AND ADDRESS

FORM 670 5/80

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		SUITE OR ROOM	1A.	1B
NUMBER AND STREET (DO NOT USE P.O. BOX NO.)			CITY	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	4B
	CITY & STATE	ZIP CODE
5. VICE-PRESIDENT: NAME		
6. BUSINESS OR RESIDENCE ADDRESS (DO NOT USE P.O. BOX NO.)	6A	6B
	CITY & STATE	ZIP CODE
7. SECRETARY: NAME		
8. BUSINESS OR RESIDENCE ADDRESS (DO NOT USE P.O. BOX NO.)	8A	8B
	CITY & STATE	ZIP CODE
9. TREASURER: NAME		
10. BUSINESS OR RESIDENCE ADDRESS (DO NOT USE P.O. BOX NO.)	10A	10B
	CITY & STATE	ZIP CODE

DO NOT WRITE IN THIS SPACE

11.	
DATE	TITLE
FEE	
NONE * 7640140 03/08 39641-2	
APOSTOLIC CORPORATION P. O. BOX 15156 SAN FRANCISCO, CA 94115	

SIGNATURE OF CORPORATE OFFICER

PLEASE DO NOT ALTER THE PREPRINTED CORPORATE NAME AND ADDRESS

FORM S/D 100

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.

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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 stipulated 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

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UNITED STATES FIDELITY AND GUARANTY COMPANY

MASTER INSURANCE POLICY

No. **MP 26122**

GENERAL DECLARATIONS

MP **16055**
Previous Policy No.

Insured and P. O. Address (No., Street, Town, County, State) Branch Office and Agent
RIVERS BUS SALES COMPANY, INC., JACKSONVILLE, FLORIDA
RIVERS BODY COMPANY, INC., & ETHEL RIVERS HARRY E. JAMES, INC.
P.O. BOX 6897, JACKSONVILLE, FLORIDA 32205 JACKSONVILLE

Policy Term: ONE Years 7-1-77 to 7-1-78 12:00 Noon, standard time of the address of the named insured as stated herein.
Years (Mo., Day Yr.) Equalized (197 Yr.)

Business of the Named Insured is

Insurance is provided only with respect to those Coverages designated below by "X" or "✓" 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 COVERAGES	Building(s)	X INCLUDED
	Personal Property	X INCLUDED
	Additional Coverage (Capacity)	
DIVISION II LIABILITY COVERAGES	Comprehensive Liability—Except Automobile	
	Comprehensive Liability—Automobile	
	Automobile Physical Damage	X INCLUDED
	SEE MP 200	
DIVISION III FIDELITY, FORGERY, BURGLARY, OR OTHER CRIME COVERAGES	Comprehensive Dishonesty, Embezzlement and Destruction	X INCLUDED
	Market Crime Coverage	
	Additional Coverage (Capacity)	X INCLUDED
	MERCANTILE OPEN STOCK	
DIVISION IV WRITER AND MACHINERY	Writer and Machinery	
DIVISION V MISCELLANEOUS COVERAGES	Glass	
	Label 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. Splitt
Secretary

William J. Gregg
President

Agency at **JACKSONVILLE, FLORIDA**

CounterSignature Date **II-VI-9-19-77**

Countersigned by

MP-2 (2-64) (MEMO.)

(continued on reverse side)

B-11-131

89-4286-2018

Item
5

W-2's + tax forms

B4 a(35)

Department of the Treasury—Internal Revenue Service

1040A U.S. Individual Income Tax Return 1976

This space for IRS use only

Short Form 1040A

Name (If joint return, give first names and initials of both) Carolyn F Thomas Last name Thomas Your social security number 567846248

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 Bank Teller

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) _____

e Age 65 or older Yourself Spouse Enter number of boxes checked _____

Blind Yourself Spouse _____

f Total (add lines 6d and e) _____

7 Other dependents:

(a) Name	(b) Relationship	(c) Months lived in your home. If born or died during year, write M 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.
			Yes <input type="checkbox"/> No <input type="checkbox"/>	\$ _____

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

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 \$100, see Instructions) 10c

10b Less exclusion 11 Balance 12 8,857

11 Interest income (If over \$400, see Instructions at top of page 4)

12 Total (add lines 9, 10c, and 11). (If less than \$8,000 see page 2 of Instructions on "Earned Income Credit.")

▶ 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.

34-10660-25 REISSUED BY EMPLOYER
S F HIGHT 7 PRINTING CO.
223 SUTTER ST
SAN FRANCISCO, CALIF 94102

CLASSIFICATION SYSTEM BY
COPY 2 (6 1976)
SAN FRANCISCO STATE UNIV
115 HAIGHT 7
SAN FRANCISCO, CALIF 94102
115-1155-1

Employer's State Identifying number

Employee's social security number <u>567-84-6248</u>	1 Federal income tax withheld <u>1,025.03</u>	2 Wages, tips, and other compensation <u>3,856.90</u>	3 FICA employee tax withheld <u>501.79</u>	4 Total FICA wages <u>8577.30</u>
CAROLYN THOMAS 115 HAIGHT 7 SAN FRANCISCO CA 94102		5 Was employee covered by a qualified plan (See, P.C.) <u>YES</u>	6 CA 001 <u>05.79</u>	7 State or local wages <u>8,856.90</u>
63-2		8 State or local wages <u>198.89</u>	9 State or local wages <u>8,856.90</u>	10 State or locality <u>CALIF</u>
		11 State or local wages	12 State or local wages	13 State or locality

B-4-a (38)

RESIDENT
540



INDIVIDUAL
CALIFORNIA
INCOME TAX

TAXABLE YEAR
1976

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

Check Calendar Year
One: Fiscal Year Ending 1977

NAME (if joint return, give first names and initials of both) LAST-NAME
Carolyn F. Thomas
PRESENT HOME ADDRESS (Number and street, including apartment number, or rural route)
2235 Sutter
CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE
San Francisco, CA 94115

FOR PRIVACY NOTIFICATION
SEE PAGE 2 OF INSTRUCTIONS
Your Social Security Number
567 84 6248
Spouse's Social Security Number

OCCU- PATION
Your *Check Taped*
Spouse's _____

FILING STATUS	1 <input checked="" type="checkbox"/> Single (Check Only One)	EXEMPTION CREDITS	6 Personal { If line 1 or 3 checked, enter \$25 } { If line 2, 4 or 5 checked, enter \$50 } 6	25.00
	2 <input type="checkbox"/> Married filing joint return (even if only one had income)		7 Dependents—Do not list the person who qualifies you as head of household.	
	3 <input type="checkbox"/> Separate return of married person—Enter spouse's social security number and full name here			
	4 <input type="checkbox"/> Head of Household—Enter name of qualifying individual		Total Number <input type="checkbox"/> _____ × \$8 7	00
	5 <input type="checkbox"/> Widower with dependent child (Year spouse died 197__)		8 Blind (see instructions) Number of blind exemptions 8	00
			9 Total exemption credits (add lines 6, 7 and 8) Enter here and on line 20 9	25.00

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	8,857
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 4B)	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	8,857
• 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) <input checked="" type="checkbox"/> Tax Table <input type="checkbox"/> Tax Rate Schedule <input type="checkbox"/> Income Averaging Schedule (5 or 6-1)	19	235
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	260
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	260
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 95837	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	

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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

SIGN _____ Date *8-4-76* (37)
HERE _____ Date _____
Spouse's signature—If filing a joint return _____ 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
over 12/11/72*

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

FORM W-2-B, Treasury Department, Internal Revenue Service

Type or print the 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 IRS and appropriate State			
Employee's social security number 567-84-6248		1 Federal income tax withheld 52.96	2 Wages, tips, and other compensation 7,559.93	3 FICA employee tax withheld 422.95	4 Total FICA wages 7229.04
CAROLYN THOMAS 998 CIVISADERO APT 104 SAN FRANCISCO CA 94117		5 Was employee covered by a qualified pension plan, etc.? YES	6 CA SDI 72.29	7 ALLIANCE	
		8 State or local tax withheld 128.75	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-a (41)

Employer's and Employee's Copy Compared

Type or print the 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.			
Employee's social security number 567-84-6248		1 Federal income tax withheld 52.96	2 Wages, tips, and other compensation 7,559.93	3 FICA employee tax withheld 422.95	4 Total FICA wages 7229.04
CAROLYN THOMAS 998 CIVISADERO APT 104 SAN FRANCISCO CA 94117		5 Was employee covered by a qualified pension plan, etc.? YES	6 CA SDI 72.29	7 ALLIANCE	
		8 State or local tax withheld 128.75	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-a (41)

WAGE AND TAX STATEMENT-1977	
Copy B To be filed with employee's FEDERAL tax return	
94-1600020 S F NEWSPAPER PRINTING CO. 925 MISSISSIPPI ST SAN FRANCISCO CA 94103	178-0010-1
Employee's social security number 547804-0248	1 Federal income tax withheld 682.58
Employee's name, address, and ZIP code CANDLYN THOMAS 478 DIVISADERO APT 304 SAN FRANCISCO CA 94117	2 Wages, tips, and other compensation 7559.93
	3 FICA employee tax withheld 422.95
	4 Total FICA wages 7425.00
	5 Was employee covered by a qualified pension plan, etc.? YES
	6 State or local tax withheld 128.75
	7 FICA employee tax withheld 7559.93
	8 State or locality CALIF
	9 State or locality CALIF
	10 State or locality CALIF
	11 State or locality CALIF
	12 State or locality CALIF

B-4-a (42)

PAYER		Statement for Recipients of Interest Income	
BANK OF AMERICA NATIONAL TRUST AND SAVINGS ASSOCIATION 94-1687665		1977	
FILLMORE-POST OFFICE SAN FRANCISCO, CALIF TERM SAVINGS 2710-01302 *		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 <input type="checkbox"/>	Recipient's identifying number 94-2147966	2 Interest on bank deposits 270.64	3 Amount of forfeiture
Name → RECIPIENT'S name, address and ZIP code 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	

B-4 a (43)

Wage and Tax Statement 1977			
OFFICE OVERLOAD 1979 INC. 8435 WILSHIRE BOULEVARD LOS ANGELES, CALIFORNIA 90016 99-000-1734 94-9924-211		Type or print EMPLOYER'S name, address, ZIP code and identifying number.	
Employee's social security number 538-92-1025		1 Federal income tax withheld 49.04	2 Wages, tips, and other compensation 534.75**
Type or print Employee's name, address, and ZIP code (below)		3 FICA employee tax withheld 31.28	4 Total FICA wages 534.75
BERNARD, ROSIE LEE 1435 Alvarado Terrace, Apt. 301 Los Angeles, Ca. 90006		5 Was employee covered by a qualified pension plan, etc.? NO	6 State or local tax withheld 5.52**
		7 State or local tax withheld 5.52**	8 State or locality CA.
		9 State or locality SDI	10 State or locality 534

B-4 a (44)

NOTICE TO EMPLOYEE (READ THIS - RETURN COPY TO THE PAYER)

Wage and Tax Statement 1976

4. ANA'DA-CONTRA COSTA TR. DIST. 100 N. 5TH STREET OAKLAND, CALIFORNIA 94612 94612		TYPE OR PRINT EMPLOYER'S NAME, ADDRESS, ZIP CODE AND FEDERAL IDENTIFYING NUMBER.		Copy C For employee's records	
		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=		Employer's State identifying number 900-0156	
Employee's social security number	1 Federal income tax withheld	2 Wages, hrs. and other compensation	3 FICA employee tax withheld	4 Total FICA wages	
496-56-4623	1,555.60	6,306.31	369.91	6,306.31	
Type or print Employee's name, address, and ZIP code below.		5 Was employee covered by a qualified pension plan, etc.?	6* SEE ABOVE CODE.	7* SEE ABOVE CODE.	
B.F. HOYER P.O. BOX 15384 SAN FRANCISCO, CALIF 94115		8 State or local income tax withheld	9 State or local wages	10 State or locality	
OPR 1070 02 Form W-2 Department of the Treasury—Internal Revenue Service		11 State or local income tax withheld	12 State or local wages	13 State or locality	
		297.63	6,306.31	CA 501 63.01	

This information is being furnished to the Internal Revenue Service.

County of Mendocino County Courthouse Ukiah, Ca 95482 496-56-4863		TYPE OR PRINT EMPLOYER'S NAME, ADDRESS, ZIP CODE AND FEDERAL (STATE) IDENTIFYING NUMBER.		Copy C For employee's records	
		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=		Employer's State identifying number	
Employee's social security number	1 Federal income tax withheld	2 Wages, hrs. 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.		5 Was employee covered by a qualified pension plan, etc.?	6	7	
BARBARA HOYER P.O. BOX Redwood Valley, Ca. 95470		8 State or local tax withheld	9 State or local wages	10 State or locality	
Form W-2 This information is being furnished to the Internal Revenue Service Department of the Treasury—Internal Revenue Service		188.96	4926.47	Calif.	
		11 State or local tax withheld	12 State or local wages	13 State or locality	

Hand to copy by hand
too light to print.

B-4-a (45)

RESIDENT
340



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) <i>Timothy + Barbara</i>	LAST NAME <i>Carter</i>	FOR PRIVACY NOTIFICATION SEE PAGE 2 OF INSTRUCTIONS Year Social Security No. <i>496</i> Spouse's Social Security Number <i>56 4563</i>
PRESENT HOME ADDRESS (Number and street, including apartment number, or rural route) <i>10 Eugene Chalkin Exp. P.O. Box 15156</i>		
CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE <i>San Francisco, Ca 94115</i>		OCCUPATION <i>Housewife</i>

FILING STATUS	<input type="checkbox"/> 1 Single (Check Only One)	EXEMPTION CREDITS	6 Personal { If line 1 or 3 checked, enter \$25 } { If line 2, 4 or 5 checked, enter \$50 } 6 <i>50</i> 00
	<input checked="" type="checkbox"/> 2 Married filing joint return (even if only one had income)		7 Dependents—Do not list the person who qualifies you as head of household. 7
	<input type="checkbox"/> 3 Separate return of married person—Enter spouse's social security number and full name here		8 Blind (see instructions) Number of blind exemptions 8
	<input type="checkbox"/> 4 Head of Household—Enter name of qualifying individual		9 Total exemption credits (add lines 6, 7 and 8) Enter here and on line 20 <i>50</i> 00
	<input type="checkbox"/> 5 Widower (with dependent child (year spouse died 197...))		

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 <i>11,273</i> --	
11 Dividends—before federal exclusion. Enter total (if over \$400, complete and attach Schedule B(S400)) 11	
12 Interest. Enter total (if over \$400, complete and attach Schedule B(S400)) 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 <i>11,273</i> --	
• 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) <input checked="" type="checkbox"/> Tax Table <input type="checkbox"/> Tax Rate Schedule <input type="checkbox"/> Income Averaging Schedule (6 or 6-1) 19 <i>166</i> --	
20 Total exemption credits (from line 9, above) 20 <i>50</i> --	
21 Tax liability (subtract line 20 from line 19—If line 20 is greater than line 19, enter zero) 21 <i>116</i> --	
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 <i>116</i> --	

26 Total California income tax withheld (attach W-2 or W-2P to face of this return) 26 <i>497</i> --
27 Renter's credit—if you lived in rented property on March 1, 1976, complete Part I on page 2 27 <i>37</i> --
28 1976 California estimated tax payments 28
29 Excess California SDI tax withheld (see instructions) 29
30 Total Credits 30 <i>534</i> --

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 31	PAY IN FULL →
32 If line 25 is smaller than line 30, enter amount OVERPAID 32 <i>418</i> --	Do not write in these spaces P E M A R
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 <i>418</i> --	
34 Amount of line 32 to be credited on your 1977 ESTIMATED TAX 34	

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

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

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

SIGN _____ Date _____
 HERE _____ Spouse's signature—If filing a joint return _____ Date *B 4 - a (46)* _____ Address (and Zip code) _____

Short Form

1040A U.S. Individual Income Tax Return 1976

Department of the Treasury—Internal Revenue Service

This space for IRS use only

Name (If joint return, give first names and initials of both) <i>Timothy & Barbara F Carter</i>		Last name <i>Carter</i>		Your social security number <i>370 65 8181</i>		
Present home address (Number and street, including apartment number, or rural route) <i>1810 Riverside</i>		For Privacy Act Notification, see page 12 of instructions.		Spouse's social security no. <i>446 56 4863</i>		
City, town or post office, State and ZIP code <i>San Francisco, Ca 94</i>		Occupation Yours <input checked="" type="checkbox"/> <i>Unemployed</i> Spouse's <input type="checkbox"/> <i>Unemployed</i>				
Filing Status	1 <input type="checkbox"/> Single (Check only ONE box)		6a Regular <input checked="" type="checkbox"/> Yourself <input type="checkbox"/> Spouse Enter number of boxes checked <i>2</i>			
	2 <input checked="" type="checkbox"/> Married filing joint return (even if only one had income)		b First names of your dependent children who lived with you			
	3 <input type="checkbox"/> Married filing separately. If spouse is also filing give spouse's social security number in designated space above and enter full name here		c Number of other dependents (from line 7)			
	4 <input type="checkbox"/> Unmarried Head of Household. See page 6 of Instructions to see if you qualify		d Total (add lines 6a, b, and c)			
	5 <input type="checkbox"/> Qualifying widow(er) with dependent child (Year spouse died <i>19</i>). See page 6 of Instructions.		e Age 65 or older <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse Enter number of boxes checked			
			f Total (add lines 6d and e)			
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
8 Presidential Election Campaign Fund		Do you wish to designate \$1 of your taxes for this fund? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		If joint return, does your spouse wish to designate \$1? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
9 Wages, salaries, tips, and other employee compensation (Attach Form W-2, if available, see page 9 of Instructions)		10a Dividends (if over \$400, see Instructions at top of page 4)		10b Less exclusion		Balance
11 Interest income (if over \$400, see Instructions at top of page 4)		12 Total (add lines 9, 10c, and 11). (If less than \$8,000 see page 2 of Instructions on "Earned Income Credit.")				

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

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)

Standard Deduction	13a Enter amount from line 12	13a	4,233
	b If you checked the box on line 1 or 4, enter the greater of \$2,100 OR 16% of line 13a—but not more than \$2,800	13b	2,100
	c Subtract line 13b from line 13a and enter difference	13c	9133
	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	7633
	16 Tax { If line 15 is \$20,000 or less, find tax in Tax Table on pages 13-15	16	1309
	17a Multiply \$55.00 by the number of exemptions on line 6d	17a	70
	b Enter 25% of line 15 but not more than \$160 (\$90 if box on line 3 checked)	17b	153
	18a Subtract line 17c from line 16 and enter difference (but not less than zero)	18a	1156
	b Credit for contributions to candidates for public office (see page 11 of instructions)	18b	0
	19 Income tax. Subtract line 18b from line 18a and enter difference (but not less than zero)	19	1156
	20a Total Federal income tax withheld (attach Forms W-2 to front)	20a	2075
	b Excess FICA, RRTA, or FICA/RRTA tax withheld (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	

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: 1975-O-216-061 9-75-1223

B-4 a (48)

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

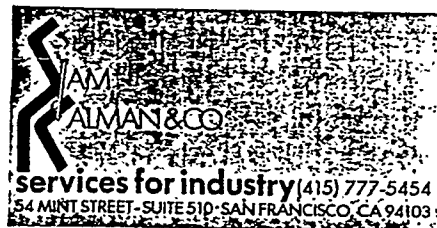
Meeting with Sam Kalman, of Kalman & Co., Services for Industry:

1. He mentioned in passing after the discussion re properties that he had lunched the other day with Freitas, discussed putting you 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 his 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 which 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 (4P)

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 doesn't like welfare being given to young "bucks" - okay for old people and sick people, but doesn't 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 completely 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 doesn't 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.



B 4 a (49)

OURS

Redwood Valley

- (a) 36 Ac Ranch 11 Ac in grapes 14 - bed care facility Discount \$250,000- \$235,000-
- (b) 2 Ac Multi-purpose center (6800) with 5 bedroom guest house \$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. 84th(B) two houses on a lot FHA appraisal 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-
- 747-7 1/2 E. 57th(D) two houses on a lot 2-bedroom \$125- 3-bedroom \$200- \$23,000-
- 222 W. 88th (E) 4 units all 2-bedrooms \$180- \$16,000- \$50,000-
- 1111 E. Anihiem(F) commercial lot with house \$150-mo \$47,000- \$15,000-
- 4047 Halldale (G) 4-bedroom plus den 1 1/2 bath FHA appraised \$33,000 \$13,000- \$31,000-
- 932 E Santa Barbara (H) 2-bedroom newly refurbished \$18,00- \$20,000-

None of these are recorded in O. T. Name yet

Trust Deeds

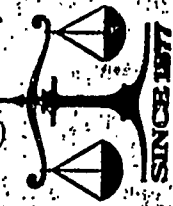
Address	Name	Approx. Balance	Payments	Due Date	Intrest	20%dis.
640 School Way(A)	Remero,	\$7,526-	\$75-	U.P.	10%	\$6,000-
1551 Rd. "D"	(B) Cedeno	\$25,000-	\$807-	Nov. 1980	10%	\$20,000-
2650 Rancheria(C)	Bartolamei	\$10,972-	\$143.43	July 1987	9%	\$8,820-
440 Ellen Lynn(D)	Hassion	\$4,022-	\$63.34	U.P.	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 Galman, minus the addresses. add - PETS" etc, do not sell, for loan and record.

copy Ross - JPM vs SLT - CSC - LUKY - EF's - DBH Dean 9

ORDER



WEDNESDAY, MARCH 13, 1978 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 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 v. Commissioner* concerning the deduction of contributions to the California Unemployment Compensation Disability Fund will not be appealed,"

Senate OK's Five Bay Lawyers

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

Kurtz said in a statement.

In accordance with the tax court decision, Kurtz said, federal revenue rulings "will be modified so that employee 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.

Five Bay Lawyers

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

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 \$236 for a working couple. The maximum annual individual payment prior to 1977 was \$80.

Californians contribute up to \$114 per year to the fund. It is estimated that 6.4 million Californians paid \$88 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.

B-4-a (51)

State Bar Reports Discipline Cases

In a separate 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.

On Court

professor of law at the University of California, Berkeley, said that the speaker's remarks were "inappropriate" and "unbecomingly partisan."

cheer are \$7.25 and will be made by checks payable to 220 Bush, San Francisco 94014. In an envelope for all members

PROMISSORY NOTE IN RE IRRIGATION SYSTEM
and
AMENDMENT TO REVISED LEASE

Item 10.

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. Polch, Financial Secretary

Richard Janaro, Lessee

Claire Janaro, Lessee

B-4 a (52)

NOTE AND DECLARATION OF
INTENT RE FIXTURES

May 10, 1973

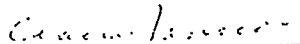
\$12,000.00

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)

REVIS⁶⁰⁰³ED 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 Responsibility 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.

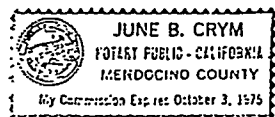
THE FOREGOING AGREEMENT has been executed at Ukiah, California on the day first above written.

PEOPLES TEMPLE OF THE DISCIPLES OF CHRIST

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

Richard Janaro
Richard Janaro

Claire Janaro
Claire Janaro

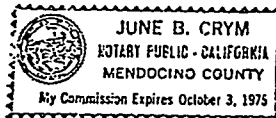


B-4a (55)

State of California)
County of Mendocino) ss.

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

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 CHRIST, 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, Radwood Valley, Mendocino County, California, commonly referred to as 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 ^{to a Boarding Home for the Aged license} ~~the Bureau of Private Institutions~~ ~~of the State Department of Mental Hygiene.~~

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 (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 ^{for fifteen (15)} ~~five (5)~~ 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
Margaret 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) *10*

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 CHRIST, 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 State of California to a Boarding Home for the Aged license ~~of the State Department of Mental Hygiene.~~

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 ~~three (3)~~ ^{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
Margaret 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.

(DATE)

(SIGNATURE OF OFFICER OR AGENT)

(TITLE OF OFFICER)

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

13 A
04/16/76
PF 91*
D-7676740

- 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 \$
- 3. Amount of installment \$
- 4. Tax on Preference Income \$
- 5. Amount of Preference Tax installment \$
- 6. Total-Add lines 3 and 5 \$
- 7. Amount of overpayment from last year \$
- 8. Amount of this installment payment \$

Return this voucher with check or money order payable to:

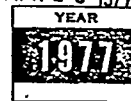
FRANCHISE TAX BOARD, SACRAMENTO, CALIFORNIA 95857

B-4 a x 62)

RECEIVED APR - 3 1977



CALIFORNIA



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

B-4-a (63)

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.
	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	33 1/3 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)	Record of Estimated Tax Payments				
	Year Number	Rate	Amount	Overpayment credit applied to installment	Total amount paid and credited through the installment date shown. Add (b) and (c)
1. Amended estimated tax		(a)	(b)	(c)	(d)
2. Less:					
(a) Amount of last year's overpayment elected for credit to estimated tax and applied to date	1				
(b) Payments made to date	2				
(c) Total of lines 2(a) and 2(b)	3				
3. Unpaid balance (line 1 less line 2(c))	4				
4. Amount to be paid (line 3 divided by number of remain- ing installments)	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	Address	Zip code	Telephone
Bakersfield 1300 Seventeenth Street	93301	(805) 322-0540	San Francisco 345 Larkin Street	94102	(415) 557-0540
El Monte 9660 Flor Drive	91731	(213) 575-6600	San Jose 1570 The Alameda	95126	(800) 852-7050
Fresno 2530 Mariposa Street	93721	(800) 852-7050	Santa Ana 28 Civic Center Plaza	92701	(714) 558-4540
Long Beach 3530 Atlantic Avenue	90807	(213) 595-5406	Santa Barbara 41 Hitchcock Way	93105	(805) 682-2696
Los Angeles 3200 Wilshire Boulevard	90010	(213) 726-3111	Santa Rosa 447 College Avenue	95403	(800) 852-7050
Oakland 1916 Broadway	94612	(800) 852-7050	Stockton 31 E. Channel Street	95202	(800) 852-7050
Sacramento 920 Twenty-Third Street	95816	(916) 355-0230	Van Nuys 8155 Van Nuys Boulevard	91402	(213) 786-9540

Outside Sacramento Metropolitan, see white pages of your local telephone directory.

San Bernardino 330 North D Street	92401	(714) 383-4201	Chicago, IL 150 N. Wacker Drive	60606	(312) 332-4025
San Diego 1350 Front Street	92101	(714) 236-7540	New York, NY 1180 Avenue of the Americas	10036	(212) 581-3840

B-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 X 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 X 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 1977 measured by the estimated net income for the taxable 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 non-financial 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 (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 PF91*

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(60)

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 business 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 that 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 don't know if you will have received the W-2's already sent yet; they sit 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 as unrelated 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.o.l 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 arrives.

B-4a (68)

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 Bark and Corporation Estimated Tax Form 100-ES received from Franchise Tax Board - do we file this with FTB. Also see attaded 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 whintut 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 \$6,000 + 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. Irmā 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

B-4a(69)

(Irma Lee Gill continued)

her share of husband's railroad pension, now we know she has no property rights and Holland thinks it's unlikely that she will be able to get the retirement pension. However, he is calling an Arkansas attorney he knows to check Arkansas law; and he is calling the Railroad Retirement Board to see what her rights are. The only reason we had been holding her back for up till 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 produce receipts for that time period, plus other itemizations he will make. 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)

Item 2

LAW OFFICES OF
GARRY, DREYFUS, MCTERNAN, BROTSKY, HERNDON & PESONEN, INC.

1256 MARKET STREET AT CIVIC CENTER

SAN FRANCISCO 94102

(415) 854-3131

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. KENSON
COLLEEN S. HAAS

SAN JOSE OFFICE
250 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(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		ROUTE OR ROOM	TA.	3 CALIF.	1B
NUMBER AND STREET (DO NOT USE P.O. BOX NO.)		CITY		ZIP CODE	
2. MAILING ADDRESS IF DIFFERENT THAN 1-1B		ROUTE OR ROOM	2A.	1B	
CITY & STATE		CITY & STATE		ZIP CODE	

THE NAMES OF THE FOLLOWING OFFICERS ARE:

3. PRESIDENT:

NAME		4A	4B
BUSINESS OR RESIDENCE ADDRESS (DO NOT USE P.O. BOX NO.)		CITY & STATE	
ZIP CODE		ZIP CODE	

5. VICE-PRESIDENT:

NAME		5A	5B
BUSINESS OR RESIDENCE ADDRESS (DO NOT USE P.O. BOX NO.)		CITY & STATE	
ZIP CODE		ZIP CODE	

7. SECRETARY:

NAME		7A	7B
BUSINESS OR RESIDENCE ADDRESS (DO NOT USE P.O. BOX NO.)		CITY & STATE	
ZIP CODE		ZIP CODE	

9. TREASURER:

NAME		9A	9B
BUSINESS OR RESIDENCE ADDRESS (DO NOT USE P.O. BOX NO.)		CITY & STATE	
ZIP CODE		ZIP CODE	

10. BUSINESS OR RESIDENCE ADDRESS (DO NOT USE P.O. BOX NO.)

11. DO NOT WRITE IN THIS SPACE

BY _____ SIGNATURE OF CORPORATE OFFICER

DATE _____ TITLE _____

FEE **NGWE * 5035440 03/08 39717-4**

**PEOPLES TEMPL. OF THE DISCIPLES OF CHRIST,
P O BOX 15023
SAN FRANCISCO, CA 94115**

FORM 870 198

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.	CALIF.	1B
NUMBER AND STREET (DO NOT USE P.O. BOX NO.)			CITY		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	4B
	CITY & STATE	ZIP CODE
5. VICE-PRESIDENT:		
NAME		
6. BUSINESS OR RESIDENCE ADDRESS (DO NOT USE P.O. BOX NO.)	6A	6B
	CITY & STATE	ZIP CODE
7. SECRETARY:		
NAME		
8. BUSINESS OR RESIDENCE ADDRESS (DO NOT USE P.O. BOX NO.)	8A	8B
	CITY & STATE	ZIP CODE
9. TREASURER:		
NAME		
10. BUSINESS OR RESIDENCE ADDRESS (DO NOT USE P.O. BOX NO.)	10A	10B
	CITY & STATE	ZIP CODE

DO NOT WRITE IN THIS SPACE

11.	
BY _____	SIGNATURE OF CORPORATE OFFICER
DATE _____	TITLE _____
FEE NONE * 7627450 05/08 39668-2	
SAN FRANCISCO ACTION EQUILITY, INC.	
P. O. BOX 15156	
SAN FRANCISCO, CA 94115	

FORM S-0 100

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.	CITY	STATE	1B.	ZIP CODE
NUMBER AND STREET (DO NOT USE P.O. BOX NO.)					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:							
4. NAME							
5. BUSINESS OR RESIDENCE ADDRESS (DO NOT USE P.O. BOX NO.)		4A.	CITY & STATE			4B.	ZIP CODE
6. VICE-PRESIDENT:							
7. NAME							
8. BUSINESS OR RESIDENCE ADDRESS (DO NOT USE P.O. BOX NO.)		6A.	CITY & STATE			6B.	ZIP CODE
9. SECRETARY:							
10. NAME							
11. BUSINESS OR RESIDENCE ADDRESS (DO NOT USE P.O. BOX NO.)		8A.	CITY & STATE			8B.	ZIP CODE
12. TREASURER:							
13. NAME							
14. 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 _____	TITLE _____
FEE NONE 7640140 03/08 39641-2 * APOSTOLIC CORPORATION P. O. BOX 15156 SAN FRANCISCO, CA 94115	

PLEASE DO NOT ALTER THE PREPRINTED CORPORATE NAME AND ADDRESS

FORM S/O 100

B-4 a (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)

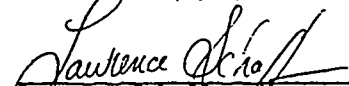
Item 4


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 stipulated on Policy #MP26122 with United States Fidelity & Guaranty Co.
6. The Greyhound will be listed at \$9,995.00.


Lawrence Schaffer, Manager
Rivers Bus Sales, Inc.


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. HP 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

7-1-78

12:00 Noon, standard time of 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 "X" and 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 COVERAGES	Buildings	
	Personal Property	INCLUDED
	Additional Coverages (Specify)	INCLUDED
DIVISION II LIABILITY COVERAGES	Comprehensive Liability—Except Automobile	
	Comprehensive Liability—Automobile	
	Automobile Physical Damage	
	SEE MP 200	INCLUDED
DIVISION III FIDELITY, BURGLARY, OR OTHER CRIME COVERAGES	Comprehensive Dishonesty, Deceit and Destruction	INCLUDED
	Warrant Crime Coverage	
	Additional Coverages (Specify)	
	MERCANTILE BOND STOCK	INCLUDED
DIVISION IV BOILER AND MACHINERY	Boiler and Machinery	
DIVISION V MISCELLANEOUS COVERAGES	Glass	
	Uninsured 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. Splitt

Secretary

William J. Gregg

President

Agency at **JACKSONVILLE, FLORIDA**

Countersignature Date **7-1-77**

Countersigned by

MP-2 (2-64) (MEMO.)

(continued on reverse side)

B. H. (18)

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 you 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 his 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 which 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 doesn't like welfare being given to young "bucks" - okay for old people and sick people, but doesn't 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 completely 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 doesn't 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. *J*



B-4a (80)

OOR'S

Redwood Valley

- (a) 36 Ac Ranch. 11 Ac in grapes Discount \$250,000-
14 - bed care facility \$235,000-
- (b) 2 Ac Multi-purpose center (68005) with 5 bedroom guest house \$225,000-

Los Angeles

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

- 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. \$25,000-
- 747-7 1/2 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 all 2-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 1 1/2 bath FHA appraised \$33,000
- 932 E Santa Barbara (H) 2-bedroom newly refurbished \$31,000- \$20,000- \$18,000-

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-4 a (81)

REP/RES - OFF/SLT - CSL - LWK/EFS - DBH *Item 9*

ORDER



WEDNESDAY, 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 employee 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' de-

cision 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 \$30.

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.

ROPER:

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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

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.

Bda (82)

PROMISSORY NOTE IN RE IRRIGATION SYSTEM
and
AMENDMENT TO REVISED LEASE

Item 10

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

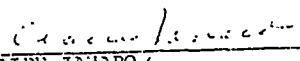
\$12,000.00

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)

6003

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 Responsibility 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-4 a (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.

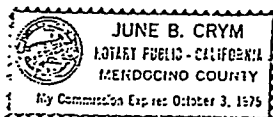
THE FOREGOING AGREEMENT has been executed at Ukiah, California on the day first above written.

PEOPLES TEMPLE OF THE DISCIPLES OF CHRIST

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

Richard Janaro
Richard Janaro

Claire Janaro
Claire Janaro



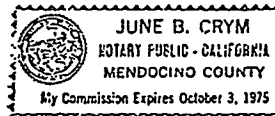
B-4a (86)

State of California)
County of Mendocino) ss.

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



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 CHRIST, 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 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 ^{to a Boarding Home for the Aged license} ~~the Bureau of Private Institutions~~ ~~of the State Department of Mental Hygiene.~~

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-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 ^{for fifteen (15)} ~~five (5)~~ 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 CHRIST

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

Nathaniel B. Swaney
Martine 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 in (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 CHRIST, 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 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 to a Boarding Home for the Aged license ~~the purpose of providing accommodations of the State Department of Mental Hygiene.~~

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-4a (91)

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 ^{for fifteen (15)} ~~three (3)~~ 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
Margaret 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

Detach Here

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

PEOPLE'S FORUM, INC.

IS A 04/16/76

EUGENE CHAIKIN

PF91*

PO BX 192

D-7676740

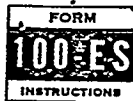
REDWOOD VLY CA 95470

- 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:

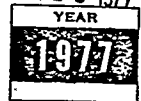
FRANCHISE TAX BOARD, SACRAMENTO, CALIFORNIA 95857

B-4 a (93)



CALIFORNIA

RECEIVED APR - 3 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 monthof 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

B-4-a (93)

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	33 1/3 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	Record of Estimated Tax Payments				
Use if estimated tax is substantially changed after first voucher filed	Voucher Number	Date	Amount	Overpayment credit applied to installment	Total amount paid and credited through the installment date shown. Add (b) and (c)
1. Amended estimated tax					
2. Less:					
(a) Amount of last year's overpayment elected for credit to estimated tax and applied to date	1				
(b) Payments made to date	2				
(c) Total of lines 2(a) and 2(b)	3				
3. Unpaid balance (line 1 less line 2(c))	4				
4. Amount to be paid (line 3 divided by number of remaining installments)	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	Address	Zip code	Telephone
Bakersfield 1300 Seventeenth Street	93301	(805) 322-0540	San Francisco 345 Larkin Street	94102	(415) 557-0540
El Monte 9660 Flor Drive	91731	(213) 575-6600	San Jose 1570 The Alameda	95126	(800) 852-7050
Fresno 2350 Mariposa Street	93721	(800) 852-7050	Santa Ana 28 Civic Center Plaza	92701	(714) 558-4540
Long Beach 3330 Atlantic Avenue	90807	(213) 295-5406	Santa Barbara 41 Hitchcock Way	93105	(805) 682-2696
Los Angeles 3200 Wilshire Boulevard	90010	(213) 736-3111	Santa Rosa 447 College Avenue	95403	(800) 852-7050
Oakland 1916 Broadway	94612	(800) 852-7050	Stockton 31 E. Channel Street	95202	(800) 852-7050
Sacramento 920 Twenty-Third Street	95816	(916) 355-0230	Van Nuys 8155 Van Nuys Boulevard	91402	(213) 786-9540

Outside Sacramento Metropolitan, see white pages of your local telephone directory.

Address	Zip code	Telephone
San Bernardino 330 North D Street	92401	(714) 383-4201
San Diego 1350 Front Street	92101	(714) 236-7540

OUT OF STATE OFFICES:

Address	Zip code	Telephone
Chicago, IL 180 N. Wacker Drive	60606	(312) 332-4025
New York, NY 1180 Avenue of the Americas	10036	(212) 581-3840

B-4 a (94)

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 X 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 X 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 1977 measured by the estimated net income for the calendar year 1977 (or the tax for a taxable year ending in 1977 measured by the estimated net income for the fiscal year ending in 1977, 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 non-financial 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)

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 PF91*

EUGENE CHAIKIN
PO BOX 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)