Law Office Report #25

March 29, 1978 page 1

from June

To Carolyn Jayton - duplicate

SECTION I - TAXES

- Rest Homes coming with this report in 2 duffel bags are the resxt of all of the records for Fireside, WhisperingPines, some of Bogues, and Janaro 1977 and 1978 xeroxes.
- 2. Attached is copy of Form 571 and 571-F re Janaro and a copy of the 1976 one filed by Tish for example. This is the form you said has to be filed by April 15. Will wait for directions to fill out, but Bonnie says she already knows how to do it.
- 3. In report #15 I sent you Xeroxes of W-2's, before I later sent original W-2's with John. Would you MAIL those xeroxs back, now that you've received the originals, so we know what has been sent you for each person. Some people had several W-2's form several employers during the year 1977, and if you send us the xeroxes, we'llkow if we've sent you all the W-2s per person required.
- 4. Leon Perry Attached is material regarding sale of his truck andhis license. Betty says for you to ask Jack Beam, also I remember Lee was in on this til he went over. First the truck was sold, then the license was sold. The license went for \$900.

  After the truck was sold, several bills camen on it, which were cleared to pay, and which I guess oan be itemized by Leon on taxes...
  - Patricia Cartmell received an audit letter from IRS, attached with this report.

SECTION II & PEOPLES

1. Will someone please beck with Harold and Richard and find out specifically what is the status of the 4 fuel storage tanks in Willits. I have in file an agreement and assignment of interest signed by Richard and Claire granting interest to Bob Peters, but Claire and Bonnie tell me this never happened. Now the insurance policy is due again, to pay the annual premium, by April 19 17. Bonnie has not yet told me how much the premium is this year; it was \$240 in '76.

Any contact with Bob Peters has been nebulous — last I heard he was saying something about deterioration of the fuel and that were we were supposed to add chemicals to the fuel to keep it up to par. Anyway, this is one of those dangling itemsleft behind, and we need specific written instructions. Please consult with Harold, Richard and mail back an answer.

When you get the duffel bags & find the healing affidents check carefully for an Agreement & the light by Claire & Richard — nut in there in eur —)

B-4 a (104)

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Law Office Report #25

March 29, 1978

page 2

from June

 Wanda Swinney's workmen's compensation appeal case was dismissed because she is out of country; can re-open within 3 years.
 See attached Order of Dismissal.

3. Pearlie Morris - Maria K sent this over to James, who came to me about it - apparently Oreen Armstrong represented herself as authorized representative for Pearlie regarding retiremnt insurance benefits; Social Security did not accept Oreen as an authorized representative, and no one appeared at any haring. I would suggest after talking with Randolph that you have Pearlie write a letter to SSA, perhaps someone there could type it for her, saying she did not want Oreen to represent her but does appoint someone else perhaps Barbara Hoyer, or Jim Randolph, or Lorie Efrien, someone familiar with this material, and repetitin for the benefits.

We need a written statement from Chakin where he donates the printing equipment of Truth Enterprises to Peoples Temple, effective January 1, 1978. to comply with our insurance policy of P.T. which now covers the equipment.

5. Please have Chaikin re-sign the attached Substitution of Party in the guardianship of Chris Buckley; he did it once before but I sent it to the wrong court!

Dick Tropp asked for copies of healing affidavits to be sent overseas. I had Tom Adams xeroxe these for me today, just found out when I came home that they got packed in one of the duffel bags going out with the tax stuff. So bok for the bulk of thos healing affidavits somewhere in tonight's duffel bags - there are a few that I xeroxed myself and got mistakenly put in the bag.

. **H** 

Charles July

B-4 a (105)

57:1.
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TO: OFFICE OF ASSESSOR - COUNTY OF MENDOCINO - COURTHOUSE - UKIAH, CA 95482
BUSINESS PROPERTY STATEMENT
DECLARATION OF COSTS AND OTHER RELATED PROPERTY INFORMATION

	AS OF 12:01 A.M.	., MARCH 1, 1978		11 OKMATIO	
OWNER NAME		·	TURN	THIS COPY E	Y - APRIL 15, 1978
154-098/161-070-02 DBA JANARO RICHARD H DBA HAPPY ACRES STREET 2451 ROAD K	ICHARD H				of general ladger and all ing records (including 2IP)
CITY - REDWOOD VALLEY CA	95470	U	:		
LOCATION CITY					telephone no, of person to ion of accounting records.
Part I GENERAL INFORMATION	d. (v) Check if ov		] :		
COMPLETE (a) THRU (h) AS REQUESTED	LOCATION OF THE	HE PROPERTY is		ASSESS	OR'S USE ONLY
<ul> <li>a. Make necessary corrections of the printed name and mailing address.</li> </ul>	e. When did you start			•	
b. Enter type of business:	f. Check (v) descript		70	TAL FULL VALUE	LAND
c. Enter local telephone no.()	Retail Wholesale Distributor	Manufacturer Professional Service			FIXTURES
Port II DECLARATION OF PROPERTY E		COST			OTHER IMPR.
Attach Schedule For Any Adjustme	nt Te Cast	(Omit Cents) (See Instructions)	<u> </u>	Full Value	TOTAL IMPR.
1. Inventory, Merch 1	(See Instructions)			Un Velue	INVENTORY
2 Supplies 3. Equipment	(From Line 37)		ļ		OTHER PERS.
4. Equipment Out on, or Held For, Lease or Rent to C					- OTHER PERS.
5. Bidgs., Bidg. Impr., and/or Lessahold Imps., Land I					TOTAL PERS.
6. Construction in Progress 7.	Attach Schedule				INVENTORY EX.
<b>8</b> .	· · · · · · · · · · · · · · · · · · ·				- INVENTORY EX.
Part III DECLARATION OF PROPERTY B	EL ONGING TO OTHE	e De		7	<u></u>
Name and Mailing Address of Owner (Attach Continuation Short If Necessary)		E BY CODE NUMBER)  4. Other Businesse sent 5. Lease-Purchase	1	Cost to Pure New (If Availab	Annual Rent (If Applicable)
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Partnership Covers all property required aged by the person name of the first state of the person name of the first state of the person name of the first state of th	, I declare that I have exam to the best of my knowled- red to be reported which is d in the statement of 12.01 his declaration is based on reporated	ge and belief it is true, cor owned, claimed, possesses o.m. on March 1, 1978, 11	centr	d complete and olled, or man-	l I
Supplemental Schds. Signature of Owner, Participater  Signature of Owner, Participater	ner, Officer, or Authorized	-		Date 197	
Signature and Address of E-ASD AH 571-S FRONT 7-27-77	Preparer Other Than Texp	7-a (106)		Date	

SCHEDULE A — COST DETAIL EQUIPMENT.

Include equipment expensed and fully depreciated items. Include sales or use tax, freight and installation costs.

Attach schedules as needed.

L-ZE	Calendar Yeer of Acquis.	FOR	HACHINERY AND EQUIPMENT FOR INDUSTRY, PROFESSION OR TRADE			2. OFFICE FURNITURE AND EQUIPMENT		STRY,			TOOLS, MOLDS, DIES, JIGS			EQ	UIPMENT riba	LIXE
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SBE-ASD AH 571-5 BACK 7-27-77

B-4a (107)

SCHEDULE A - INVENTORY	ANIN	ALS, P	OULT	RY, FI	EEDA	CONHODITIES
SEE INSTRUCTIONS,	ļ.,		MBER			
PUREBRED BULLS:			÷ 5	100	Doile Doile	ASSESSOR'S USE ONLY
Over 2 years		<del>1 -</del>	0.	<u> </u>	000	
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Under 1 year						
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1-2 yeers Under 1 year	<del>                                     </del>			-	-	
FEMALE DAIRY CATTLE:			-	*		
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Springers - ?				7		
Heifers - 1%-2 years	_ ×					
Heifers - 1-1½ years	<u> </u>	$\vdash$	_			
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Form AH 571-F2 or AH 571-J	י ו					
OTHER.	<u> </u>					
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PULLETS ago weeks						
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SCHEDULE B - SUPPLIES ON HAND of 12:01 a.	m., March 1,	1978
ITEM	COST	ASSESSOR USE ONL
FUELS, OIL, GREASE		
FERTILIZER		<del></del>
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BUILDING AND FENCING MATERIALS		
REPAIR PARTS		
VACCINES	<u> </u>	
FULLY TAXABLE FEED (see instructions)	<del></del>	
OTHER (identify)	<u> </u>	
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TOTAL COS	T \$	
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SCHEDULE D ... IMPLEMENTS, MACHINERY AND EQUIPMENT

(LIST ALL FARM IMPLEMENTS, INCLUDING pipes, sprinklers, and beaster pumps above ground; bulk feed tanks, milking machines, feeders, cages, agg weshing and grading machines, heaters, smudge pots, pollers, bins, screens and shakers, saddles and bridles. DD NOT INCLUDE pumps, pumpheuses or permanent irrigation lines; these are imprevenents to be reported in Pert III when changed since last lien date.)

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SBE-ASD AH 571-F BACK 7-30-75 (REVISED 7-29-77)

B.4a (108)



# AGRICULTURAL PROPERTY STATEMENT

OFFICE OF ASSESSOR COUNTY OF MENDOCINO P. O. BOX 354 UKIAH, CA 95482



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FILE RETURN	BY APRIL 15, 19	78	* C 45 5 41 5 5 1 *****		والأعوب في المناطقة والماسية	\$ 1875 La 28	
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154=098/1	61-070-02	/65-4576	زريند <sup>:</sup> 43×01 }				
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B. LUCATION OF	THE PROPERTY (file		ent for each location)		Parcel Number of This	Location   Tax Ras	le Area
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PART I D	ECLARATION OF PRO	DEDTY DELOVE					
· ~~	As Of 12:01		1 .	(emit cents)	ASSESSOI Total Full Value	R'S USE ONLY	
`	Attach Schedule For			SEE INSTRUCTION			
1. Inventory		<del></del>	Complete Schedule A)	XXXXX	Full Value	O. IMP.	
2. Supplies	(No entry requ	UITED ON THIS LINE		<del>  ^ ^ ^ ^ </del>	`	TOTAL IMP.	
			(From Schedule B)		<del></del>		
3. Office Furniture			(From Schedule C)		_	INV.	
	hinery and Equipment		(From Schedule D) at to Others Attach Schedule	<del> </del>	_	O. PERS.	
6.	, 11010 to / 20030, 20011, N	annor Consignmen	troumers Attach Schedule	·	_	TOTAL PERS.	
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PART II PROPER	TY BELONGING TO OT	1. Commo	ERTY TYPE CODE	<b>.</b>	DESCRIPTION		
N u-	iling Address of Owner	2. Equipm	ent - ·	Enter Appropriate	Describe Commodities,	7	┪
	ation Sheet if Necessary		(Describe) or Other Businesses orchose Option Equipment	Property-Type	Animals, Other Businesse Enter Equipment Cost to	es Equipment, o Annual Rent	
		5. Lease-	urchose Option Equipment	Code Number	Purchase New (if available	0	_
9.					··		<b>⊣</b> °
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12. 13.	<del></del>	<del></del>		ļ			1:
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PART III RE	AL PROPERTY ALTER	RATIONS - SINC	12:01 A.M. MARCH 1, 197	7 (Describe and Rep	ort Cost)		1
'n.	IMPROVEMENTS REFS. VINES OR PERF	NIMIS PLANTS	OVED (Structures, Pumps, D OR REMOVED (Species,	, Pipe Lines, etc.)		COST	- 1
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16.		<u></u>					_] 1¢
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SIGNATURE:	Under penalty of perju	ry, I declare that	I have examined this return	, including accompon	ying schedules and state-		
More and a second	ments, and to the best	of my knowledge	ond belief it is true, correct	t, and complete and ci	beniuper streams llp zresc	ATTACHMEN	₹T5
INDICATE TYPE OF OWNERSHIP	or 12:01 a.m. on March	1, 1978. If pre	possessed, controlled, or a pored by a person other tha	nonaged by the perso in the taxpover, his d	n named in the statement	Indicate Attach	ments /
	information of which h	e has knowledge.	, - ,			Filed:	- 1
Proprietorahip [	I =					Schedules	Ξ,
Portnership	Full Legal Name if In	Corporated	•		•	Computer Printou	<u>[</u>
Corporation 🔲	Signature of Owner, P	artner, Officer or	Authorized Asent		itle Date 1978	Other	┌
Other 🔲					1978	None	ቨ
	Signature and Address		r Then Texpayer	3-4a(1	06 Dete	L	
SBE-ASD AH 571-F	RONT 7-30-75 (REVISE	D 7-29-77)		エーアペ(/	7)		

		<del> </del>	
	INVENTORY SCHEDULE (follow the instructions listed b	elow)	
Line No.	WHEN USING PHYSICAL OR PERPETUAL INVENTORY, START AT LINE 2		MOUNT
	COMPUTE MARCH IST INVENTORY (if book figure not current)	1	1 1
1.	a. Inventory, beginning of fiscal year starting 19	\$	<b></b>
- 1	b. Add purchases and freight from above date to March 1	<u> </u>	<b></b>
	c. Add direct and indirect labor cost from above date to March 1	<u> </u>	1
	d. Add manufacturing expense (buiden) from above date to March 1		
	e. Total of Lines a through d	<u> </u>	<b>≟</b>
	f. Net sales from above date to March 1 \$	1	l i
	9. Less pross profit 0 %	4	
	h. Cost of goods sold (Line I minus line a)	<b>↓</b>	
2	MARCH IST INV. (Line e minus line h, or physical [], or perpetual [])		\$
	ANY ADJUSTMENTS MUST BE SHOWN BELOW	4	
3	ADD unrecorded inventory not included in Line 2	_	
4	** freight-in not included in inventory	_	
5	" direct and indirect labor cost not included in inventory	4	
6	" mfg. expense (burden) not included in inventory		
7	" unrecorded trade level not included in inventory	4	
B	** other inventory supplies not included in inventory	4	
9	odjustment from L.I.F.O. to current replacement cost	4	<u> </u>
10	" odjustment from standard cast to actual cast	4	
11	" applicable research and development cost	4	<u> </u>
12	" other (specify)	_	<u> </u>
13	Total of Lines 2 through 12	ᅴ.	<u> </u>
114	DEDUCT interstate or foreign shipments recorded but not on hand *	3	
15	" goods held for transshipment (file exemption claim)	<del> </del>	
16	** cash, trade, and purchase discounts		
17	** inventory consigned to others	.	<b>⊣</b>
18	** inventory out on, or held for, lease or rent to others	<del> </del>	
19	** other (specify)	+	<b>⊣</b>
20		<del> </del>	<b></b>
21	•	<del></del>	<b></b>  .
22	TOTAL Deductions (Lines 14 through 21)	ي	<u> }</u>
23	NET INVENTORY (Line 13 minus Line 22; enter here and on Line 1, PART	11)	

\* Claim form must be filed, see instructions.

#### INCLUDE IN INVENTORY:

- (1) Raw materials, work in process, and finished goods held for sale in the ordinary course of business.
- (2) Containers, wrappings, service materials (if title passes at time of sale), and materials which will become a component part of the product you manufacture or sell.

#### DO NOT INCLUDE IN INVENTORY:

- (3) Supplies (see Instructions for LINE 2, PART II).
- (4) Equipment in your inventory account that is out on, or held for, lease or rent to others (see Instructions for LINE 4, PART II).
- (5) Motor vehicles subject to registration or identification under Division 3 or Division 16.5 of the Motor Vehicle Code.
- (6) Inventory or equipment belonging to others (see Instructions for PART III).

INVENTORY CONSIGNED TO OTHERS. If included in your March 1st inventory, deduct your cost of inventory consigned to others on Line 17 of the Inventory Schedule shown on Page 2 of these instructions. Fully explain the deduction on an attached schedule, listing consignee's name, address, location of property, description of property, your cost, and the selling price to the consignee. This listing fulfills the requirement in the Instructions for LOCATION OF THE PROPERTY.

SBE-ASD AH 571-S INSTRUCTIONS 7-27-77

-2-

B-4a (110)

#### OFFICIAL REQUEST

California Revenue Laws prescribe a yearly ad valorem tax based on property as it exists at 12:01 a.m. on March 1 (tax lien date). This form constitutes an official request that you declare all business property owned, claimed, possessed, controlled, or managed on the tax lien date situated in this county and that you sign (under penalty of perjury) and return the statement to the Assessor's office by the date cited on the face of the form as required by law. Failure to file on time may subject you to a penalty of 10 percent of the assessed value under provisions of the Revenue and Taxation Code.

If you own taxable personal property in any other county whose aggregate cost is \$30,000 or more, you must file a property statement with the Assessor of that county whether or not he requests you to do so. The Assessor of the county will supply you with a form upon request.

THIS THIS STATEMENT IS NOT STATEMENT IS SUBJECT INFORMATION DECLARED WILL TO AUDIT. BE HELD SECRET BY THE ASSESSOR.	IF ANY SITUATION EXISTS WHICH NECESSITATES A DEVIATION FROM TOTAL COST PER BOOKS AND RECORDS FULLY EXPLAIN ALL ADJUSTMENTS.	ASSESSED VALUE IS 25% OF FULL VALUE.
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## INSTRUCTIONS COMPLETE THE STATEMENT AS FOLLOWS:

### Part I GENERAL INFORMATION Complete items (a) through (h) as requested.

NAME. INDIVIDUALS report surname first, then first name and initial. PARTNERSHIPS enter at least two names. CORPORA-TIONS report full corporate name. If the business operates under a fictitious name, enter "DBA" and the fictitious name below the legal name.

LOCATION OF THE PROPERTY. Enter the complete street address. Forms for additional business or warehouse locations will be furnished upon request. A listing may be attached to a single property statement for your vending equipment, equipment leased or rented to others, or inventory consigned to others when any such properties are situated at many locations within this county.

LOCATION OF RECORDS — (g and h). If general ledger, journals and other related accounting records are not located as indicated under item g, you may be required to bring said records to your principal place of business in California. Multiple locations of records should be indicated.

#### Part II DECLARATION OF PROPERTY BELONGING TO YOU.

Report book cost (100 percent of actual cost). Include excise, sales, and use taxes, freight-in, installation charges, and all other relevant costs. Report any additional information which will assist the Assessor in arriving at a fair market value. Include finance charges, where applicable, for self-constructed equipment and for buildings. Do not include finance charges for inventory or for purchased equipment.

LINE 1. INVENTORY. Report all tangible inventories, paid for or not, on hand, in storage, and in transit. A business inventory exemption allowed by law will be computed by the Assessor.

If you have a physical or perpetual inventory as of March I and no adjustments are to be made, enter the amount on LINE 1, PART II of the Business Property Statement. If you operate at various levels of trade (i.e., manufacture, wholesale, retail), report an appropriate value added for each successive level. If adjustments are to be made, complete the inventory Schedule shown on the next page and enter the result on LINE 1, PART II.

SBE-ASD AH 571-S INSTRUCTIONS 7-27-77

-1-

B-4a (111)

LINE 2. SUPPLIES. Report supplies on hand, such as stationery and office supplies, junitorial and lavatory supplies, fuel, sandpaper and other items which will not become a component part of an inventory product. Include medical, legal, or accounting supplies held by a person in connection with a profession that is primarily a service activity. (See Instructions for LINE 1 of the Property Statement and Line 8 of the Inventory Schedule.)

LINE 3. EQUIPMENT. Enter total from Schedule A (see Instructions for Schedule A).

LINE 4. EQUIPMENT OUT ON, OR HELD FOR, LEASE OR RENT TO OTHERS. Report cost on Line 4 and attached schedules showing the following:

Equipment out on lease or rent. (1) Name and address of party in possession, (2) location of the property, (3) quantity and description, (4) date of acquisition, (5) your cost, selling price, and monthly rent, (6) lease or identification number, and description, (4) date at acquisition, (3) your cost, setting price, and monthly rent, (6) lease or identification number, (7) date and duration of lease, (8) how acquired (purchased, manufactured, other-explain). The inventory exemption is not allowed on this equipment. If the property is <u>used</u> by a free public library or a free public museum or is <u>used</u> exclusively by a public school, community college, state college, state university, church, or a nonprofit college it is exempt from property taxes. A claim for exemption must be filed by March 15, 1978. Obtain the "1978 Lessors' Exemption Claim" from the Assessor.

Equipment on your premises held for lease or rent which you have used or intend to use. Report your cost and your selling price by year of acquisition. The inventory exemption is not allowed on this equipment.

Other equipment on your premises held for lease or rent. Report cost by year of acquisition. The Assessor will allow the inventory exemption.

LINE 5. BUILDINGS, BUILDING IMPROVEMENTS, AND/OR LEASEHOLD IMPROVEMENTS, LAND IMPROVEMENTS, LAND AND LAND DEVELOPMENT. Report on a separate schedule the original or allocated costs (per your books and records) of buildings and building or leasehold improvements; land improvements; land and land development owned by you at this location on March 1st. Enter costs, including cost of fully depreciated items, by calendar year of acquisition and total each column. Do not include items that are reported in Schedule A. Enter the total on PART II, LINE 5.

Segregate the buildings and building or leasehold improvements into the two requested categories (items which hove a dual purpose will be classified as structures):

#### STRUCTURE ITEMS, Column 1

An improvement will be classified as a structure when its primary use or purpose is for housing or accommodation of personnel, personalty, or fixtures and has no direct application to the process or function of the industry, trade, or profession.

Air conditioning (except process cooling). Boilers (except manufacturing process). Central heating & cooling plants. Croneways. Elevators. Environmental control devices (if an integral part of the structure).

Fans & ducts (part of an our circulation system for the building). Fire alarm systems.
Partitions (floor to ceiling). Pipelines, pipe supports & pumps used to operate the

facilities, of a building.
Pets not used in the trade or process.

Railroad spurs. Refrigeration systems (integral part of the building).

Refrigerators, walk-in texcluding operating equipment)
which are an integral part of the building.
Restaurants — rough plumbing to fixtures.

Sales - imbedded. Signs which are an integral part of the building (excluding sign cabinet (face & lettering).

Silos or tanks when primarily used for storage or distribution, Sprinkler systems.

Store fronts. Television & radio antenna towers.

FIXTURE ITEMS, Column 2

An improvement will be classified as a fixture if its use or purpose directly applies to or augments the process or func-

tion of a trade, industry, or profession. Air conditioning (process cooling).

Boilers (manufacturing process). Burglar alarm systems. Conveyors (to move materials and products). Crenes — traveling. Environmental control devices (used in production process). Fans & ducts (used for processing). Floors, raised computer rooms. Furnances, process. ice dispensers, coin operated. Machinery fdns. & pits (not part of normal flooring fdns). Partitions (less than floor to ceiling).

Pipelines, pipe supports, pumps used in the production process. Pits used as clarifiers, skimmers, sumps & for greasing in the trade or manufactureing process.

Plumbing - special purpose. Power wiring, switch geer & power panels used in mfg. process. Refrigeration systems (not an integral part of the building).

Refrigerators, walk-in, unitized; including operating equipment. Restaurant equipment used in food & drink preparation of service (plumbing fixtures, sinks, bors, soda fountains, booths & counters, garbage disposals, dishwashers, hoods, etc.).

Scales including platform & pit. Signs — all sign cabinets (face) & free standing signs including

supports.
Silos or tanks when primarily used for processing.

SBE-ASD AH 571-S INSTRUCTIONS 7-27-77

B-40 (112)

#### INSTRUCTIONS' FOR COMPLETION OF INVENTORY SCHEDULE

(It is not necessary to include the Inventory Schedule with the Property Statement)

- Line 1. Compute March 1st Inventory using the gross profit me .od (If Book Figure Not Current).
  - a. Enter the cost, as indicated on your books and records, of the inventory at the beginning of your current fiscal year. Enter the beginning date (month, day, year) of that day. The cost of inventory must include applicable excise and other taxes and freight and handling charges.
  - be. Enter as instructed on form.
  - f. "Net sales" are gross sales from above date to Ma ch 1, less returns and allowances per your books and records.
  - g. The gross profit percentage is to be from your lates: full year's operation.
  - h. Cost of goods sold (Line If minus Line lg).
- Line 2. This figure is Line le minus Line 1h or the physical or perpetual inventory as of March 1.
- Line 3. Report goods received but not entered on the books (such as goods for which payment has not yet been made, raw materials extracted by natural resource enterprises, or produce held by farmers' cooperatives) and goods in transit to you from a supplier located within the state. Property on consignment to you should be reported in PART III(Property Belonging to Others).
- Line 4-6. Enter as instructed on form.
- Line 7. If you are operating at various trade levels, as would a manufacturer or wholesaler who also operates at the distributor or retail level, a trade-level adjustment is applicable to your inventory in accordance with Title 18, Section 10 of the California Administrative Code.
- Line 8. Deduct from your supplies LINE 2, PART II, and report here all containers, wrappings, service supplies, and supplies which will become a component part of the product you manufacture or sell.
- Line 9. The "Last In First Out" method of inventory valuation is not acceptable. Adjust to reflect current replacement cost.
- Line 10. Add Adjustment From Standard Cost to Actual Cost.
- Line 11. If research and development costs are NOT included in Line 1d or 6, enter here an allocation of research and development costs applicable to work-in-process and finished goods lien date inventories that result in a product satisfactory to put into production.
- Line 12. Describe and add any other necessary upward adjustments.
- Line 13. Total of Lines 2 through 12.
- Line 14. Goods in transit in interstate or foreign commerce are not taxable. If your inventory records reflect the cost of goods in transit in interstate or foreign commerce you must include such costs in Line 2 and deduct them here. No entry is required here if the cost of such goods are not reflected in your inventory records nor in Line 2. "Immunity Claim For Goods In Interstate or Foreign Commerce" must be filed; obtain from the assessor.
- Line 15. Personal property manufactured or produced, (1) outside this state and brought into this state for transshipment out of the United States, or (2) outside of the United States and brought into this state for transshipment out of this state, for sole in the ordinary course of trade or business are exempt from taxation. The exemption does not apply to personal property in manufacturing process or production. Such process or production does not include the breaking in bulk, labeling, packaging, relabeling, or repackaging of such property. "Exemption Claim For Goods Held For Transshipment" must be filed; obtain from the assessor.
- Line 16. Cash, trade, and purchase discounts classified on your books as other income may be deducted if included in Line 13.
- Line 17. If included in your March 1st inventory, deduct your cost of inventory consigned to others. Fully explain the deduction on an attached schedule, listing consignee's name, address, location of property, description of property, your cost, and the selling price to the consignee. This listing fulfills the requirement in the Instructions for LOCATION OF THE PROPERTY.
- Line 18. Enter cost of inventory that is on lease or rent to others that is included in Line 13. Report this property on LINE 4, PART II because it is subject to depreciation.
- Line 19-21. Report and describe in detail any other deduction.
- Line 22. Total Deductions (Add Lines 14 through 21).
- Line 23. Deduct Line 22 from Line 13 and enter the balance here and also on LINE 1, PART II.

SBE-ASD AH 571-S INSTRUCTIONS 7-27-77

B-40 (1B)

-3-

## OFFICIAL REQUEST

California Revenue Laws prescribe à yearly ad valorem tax based on property as it exists at 12:01 a.m. on March 1 (tax lien date). This form constitutes an official request that you declare all agricultural property situated in this county which you owned, claimed, possessed, controlled, or managed on the tax lien date, and that you sign (under penalty of perjury) and return the statement to the Assessor's Office by the date cited on the face of the form as required by law. Failure to comply with these instructions or to file on time may subject you to a penalty of 10% of the assessed value under the Revenue and Taxation Code.

If you own taxable personal property in any other county whose aggregate cost is \$30,000 or more, you must file a property statement with the Assessor of that county whether or not he requests you to do so. The Assessor of the county will supply you with a form upon request.

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-	THIS -: STATEMENT IS SUBJECT TO AUDIT	THIS STATEMENT IS NOT A PUBLIC DOCUMENT. THE INFORMATION DECLARED WILL BE HELD SECRET BY THE ASSESSOR	IF ANY SITUATION EXISTS WHICH NECESSITATES A DEVIATION FROM TOTAL COST PER BOOKS AND RECORDS FULLY EXPLAIN ALL ADJUSTMENTS	ASSESSED. VALUE IS 25% OF FULL VALUE

#### INSTRUCTIONS

## COMPLETE THE STATEMENT AS FOLLOWS:

INDIVIDUALS report surname first, then first name and initial. PARTNERSHIPS enter at least two names. CORPORATIONS report full corporate name. If business operates under a FICTITIOUS NAME, enter "DBA" and the fictitious name below the legal name. If the information has been preprinted by the Assessor, make necessary corrections.

b. LOCATION OF THE PROPERTY

Enter the complete street address or location. If preprinted, make necessary corrections. Enter the Assessor's Parcel Number if known. Request additional forms if you have agricultural personal property or fixtures at other locations. A listing may be attached to a single property statement for your equipment leased or rented to others, or inventory consigned to others when any such properties are situated at many locations within this county.

c. through h. Complete as requested.

#### PART I DECLARATION OF PROPERTY:

Report descriptions and quantities or book cost (100% of actual cost) where requested on the form. Report any additional information which will assist the Assessor in arriving at a fair market value. Include finance charges, where applicable, for self-constructed equipment and for buildings. Do not include finance charges for inventory or for purchased equipment.

LINE 1. INVENTORY

No entry is required on this line; however, you must complete Schedule A. A "Business Inventories"

LINE 1. INVENTORY 1

exemption, allowed by law, will be computed by the Assessor.

LINE 2. SUPPLIES

. Enter the Total Cost from Schedule B.

LINE 3. OFFICE FURNITURE AND EQUIPMENT Enter the Total Cost from Schedule C.

LINE 4. IMPLEMENTS, MACHINERY AND EQUIPMENT Enter the Total Cost from Schedule D.

LINE 5. PROPERTY OUT ON (OR HELD FOR) LEASE, LOAN, RENT, OR CONSIGNMENT TO OTHERS: Do not report property here that is reported in Schedule A, B, C, or D.

Report cost on Line 5 and attach separate schedules for each of the following:

(1) EQUIPMENT OUT ON LEASE OR RENT. (1) Name and address of party in possession, (2) Location of the property, (3) Quantity and description, (4) Date of acquisition, (5) Your cost, selling price and monthly rent, (6) Lease or identification number, (7) Date and duration of lease, (8) How acquired: Purchased, built, etc.

SBE-ASD AH 571-F INSTRUCTIONS 7-30-75 (REVISED 7-29-77)

B-4a(114)

Additions — Describe in detail and show the cost of all additions made between March 1, 1977 and the close of business on February 28, 1978. Do not include items reported as unallocated construction in progress on LINE 6.

Retirements — Describe in detail and show the original year acq. ired and the cost of acquisition of all retirements made between March 1, 1977 and the close of business on February 28, 1978.

LINE 6. CONSTRUCTION IN PROGRESS. If you have unallocated casts of construction in progress for improvements to land, machinery, equipment, furniture, buildings or other improvements, or leasehold improvements, attach an itemized listing. Include all tangible property, even though not entered on your books and records. Enter the total on LINE 6, PART 11.

LINES 7-8. Report tangible property not reported elsewhere.

#### Part III DECLARATION OF PROPERTY BELONGING TO OTHERS.

- CONSIGNMENTS: Report your cost had you purchased the property; do not include in PART II or in the Inventory Schedule on Page 2 of the instructions.
- LEASED EQUIPMENT: Report the year of acquisition and the year of manufacture if known, the total installed cost to purchase, including sales tax, and the annual rent; do not include in Schedule A.
- 3. VENDING EQUIPMENT: Report the model and description of the equipment; do not include in Schedule A.
- 4. OTHER BUSINESSES: Report other businesses on your premises.
- 5. LEASE-PURCHASE OPTION EQUIPMENT: Report here all equipment acquired on a lease-purchase option on which the final payment remains to be made. Enter the year of acquisition, the year of manufacture if known, the total installed cost to purchase (including sales tax) and the annual rent. If final payment has been made, report full cost in Schedule A.

#### SCHEDULE A - COST DETAIL: EQUIPMENT

LINES 14-36. Enter in the appropriate column the cost of your equipment segregated by calendar year of acquisition, include short-lived or expensed equipment. Total each column. Report full cost; do not deduct investment credits, trade-in allowances or depreciation. Include equipment ocquired through a lease-purchase agreement at the selling price effective at the inception of the lease and report the year of the lease as the year of acquisition. (If final payment has <u>not</u> been made, report such equipment in PART III.) Report self-constructed equipment used by you at the proper trade level in accordance with Title 18, Section 10, of. the California Administrative Code. Segregate and report on LINE 4, PART II the cost of equipment held for lease, or out on lease.

Exclude motor vehicles licensed for operation on the highways. However, you must report overweight and oversized rubber-tired vehicles, except licensed commercial vehicles and cranes, which require permits issued by the Department of Public Works to operate on the highways. If you have poid a license fee prior to March 1st on these large vehicles, contact the Assessor for an "Application for Deduction of Vehicle License Fees from Property Tax" and file it with the Tax Collector. Report overweight and oversized vehicles in column 4, Other Equipment.

If necessary, asset titles in Schedule A may be changed to better fit your property holdings; however, the titles should be of such clarity that the property is adequately defined.

LINE 37. Add totals on LINE 36 and any supplemental schedules. Enter the same figure on LINE 3, PART II that you entered in the box.

-5-

B-4a (115)

SBE-ASD AH 571-S INSTRUCTIONS 7-27-77

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Standards .

- (2) PROPERTY ON YOUR PREMISES, HELD FOR LEASE OR RENT. Report cost by year of acquisition and your selling price.
- (3) PROPERTY ON YOUR PREMISES, HELD FOR LEASE OR RENT, WHICH YOU ARE USING OR WHICH YOU INTEND TO USE. Report cost by year of acquisition and your selling price.
- (4) PROPERTY LOANED OR CONSIGNED TO OTHERS. (1) Name and address of party in possession. (2) Location of the property, (3) Quantity and description, (4) Cost by year of acquisition and your

LINES 6.7.8. REPORT PROPERTY NOT REPORTED ELSEWHERE RI PROPERTY NOT REPORTED ELSEWHERE

#### PART II PROPERTY BELONGING TO OTHERS

If property belonging to others or other business entities are located on your premises, report the owner and mailing address. Describe the type of property or activity as follows:

- 1. COMMODITIES. Report all inventory consigned to you, such as poultry, hay, grain, or other com
  - modifies. Enter Code Number "" in the Code Number Column. In the other description columns, describe the type of commodity.

    2. EQUIPMENT. Report all equipment leased, rented, borrowed, stored, or consigned to you. Enter Code Number "2" in the Code Number Column. Report the year of acquisition and the year of manufacture if known, the cost to purchase new, including sales tax, if available, and the annual rent.
  - 3. ANIMALS. Report all animals on your premises which belong to others. Include grazing or boarded animals, such as cattle, sheep, showhorses, etc. Enter Code Number "3" in the Code Number Column. In the other description columns, describe the type of animals. If you board racehorses, report the horses on form AH 571-J-1, Annual Report of Boarded Racehorses.
  - 4. TENANTS OR OTHER BUSINESSES. Report the name and address of tenant farmers, contractors, or other persons doing business on your premises. Enter Code Number, "4" in the Code Number Column. In the other description columns, describe the type of activity the person or business is conducting.
  - 5. LEASE-PURCHASE OPTION EQUIPMENT: Report here all equipment acquired on a lease-purchase option on which the final payment remains to be made. Enter the year of acquisition, the year of manufacture if known, the total installed cost to purchase (including sales tax) and the annual rent. If final payment has been made, report full cost in Schedule Cost and the control of the cost of

Report any alteration made by you to the real property between March 1, 1977, and February 28, 1978. If you have made changes to various parcels, but are filing only one property statement, list the parcel numbers in the column provided. Describe the alteration and report cost as follows:

- (1) IMPROVEMENTS ADDED OR REMOVED. List and describe additions or alterations made during the twelve months preceding March 1 to buildings, structures, pumps, permanent pipelines or other items attached to the land. Enter the cost of any such changes. List and describe any removals giving the year of acquisition and original cost, if known, and a second original cost, are second original cost, and a second original cost, and a second
- (2) TREES, VINES, OR PERENNIALS, PLANTED OR REMOVED. List and indicate additions or removals during the twelve months preceding March 1. For additions, list the quantities, species, spacing, and number of acres planted. Enter the cost of the additions. For removals, describe and list the year of planting, if known. 🛬 Le maritaling to 180
- (3) CHANGES TO THE LAND SURFACE. Describe any change made during the twelve months preceding March 1 in the surface of the land. Enter the cost of such changes.

SBE-ASD AH 571-F INSTRUCTIONS 7-30-75 IREVISED 7-29-771

#### SCHEDULE A - INVENTORY

Report all tangible personal property in the appropriate categories indicated, whether paid for or not, on hand, in storage, or in intrastate transit to you. If you own animals or other items which are not listed, you may delete titles not applicable to your operation and write in those needed or you may describe on a separate schedule.

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- (1) Animals, poultry, harvested crops, and other commodities held for sale, lease, or rental in the ordinary course 1 2 2 4 7 . .: 1. 1. 1
- (2) Animals employed in the production of food for human consumption or fiber useful to man, including those employed in the raising of crops, the feeding, breeding, or management of livestock, and the production of dairy products. Examples are draft animals, horses used for herding, male breeding animals, and dairy cattle.
- (3) Feed for animals described above and for animals (beef cattle, sheep) reported on the Livestock Head-day Tax Return.
- (4) Seed held for sale or seed to be used in the production of crops that will be held primarily for sale.
- (5) Containers, wrappings, and other materials (if title passes at time of sale) which will become a component part of a product you sell.

#### DO NOT INCLUDE IN SCHEDULE A:

- (1) Baled cotton (subject to a special property tax).
- (2) Female cattle and sheep held primarily for breeding purposes. Cattle and sheep of either sex, except male breeding animals, held primarily for production of meat for human consumption and for fiber (Report on Form AH 571-H, Livestock Head-day Tax Return). Examples are beef cows and calves, beef steers, ewes and lambs.
- (3) Racehorses (Report on Form AH-571-J. Annual Racehorse Tax Return).
- (4) Supplies (See instruction for Schedule B).
- 2. . . . (5) Equipment in your inventory account that is out on (or held for) lease or rent to others (See instructions for Part 1, Line 5).
- (6) Inventory or equipment belonging to others (See instructions for Part II).
- (7) Animals, poultry or commodities consigned to or held by others: Attach a listing. Describe the consignment in the appropriate age, breed, or weight category as listed on Schedule A. Also list location and name and address of consignee or holder.
- (8) Pets or animals held principally for your own sport, recreation, or pleasure.
- (9) Show Horses (Report on Form AH 571-F-2, Registered and Show Horses Other than Racehorses).
- (10) Feed for racehorses or other non-inventory animals (Report in Schedule B).
- (11) Seed potatoes held by the grower for subsequent planting in field form during the current assessment year.
- (12) Unharvested crops. .
- (13) Seed held for the production of crops that will not be held for sale (Report in Schedule B).

#### SCHEDULE B - SUPPLIES ON HAND

- (1) Report cost of supplies on hand in the categories listed. If you own supplies not listed, attach schedule showing type and cost of the item being reported.
- (2) Feed: Non-inventory. (For animals not held for sale, lease, or farm use). Report all feed held for use by animals not eligible for an inventory exemption, showing tons if grown and if purchased, the amount on hand and cost per unit.

SBE-ASD AH 571-F INSTRUCTIONS 7-30-75 (REVISED 7-29-77)

#### SCHEDULE C - OFFICE FURNITURE AND EQUIPMENT

Enter the total original installed cost by calendar year of acquisition. Include freight-in, excise taxes, sales or use taxes, and installation costs. Include fully depreciated office equipment but DO NOT include items that were traded, retired, transferred, sold, or junked and removed physically from the premises. If office equipment is located elsewhere in the county, attach a similar schedule and identify the location. ALL OFFICE EQUIPMENT MUST BE REPORTED ON THIS STATEMENT.

#### SCHEDULE D - IMPLEMENTS, MACHINERY, AND EQUIPMENT ...

List each item of machinery and equipment that you own. Equipment held for lease or out on lease should not be included here; report such equipment, per instructions; on Line 5. Include equipment acquired through a leasepurchase agreement at the selling price effective at the inception of the lease and report the year of the lease as the year of acquisition. (If final payment has <u>not</u> been made, report such equipment in PART II.) If you own machinery and equipment at another location in this county and you did not receive a form for reporting equipment at that location, or if your equipment is temporarily outside the county, attach a schedule to this statement showing the location of the equipment and provide the information requested in this schedule. ALL MACHINERY AND EQUIPMENT EXCEPT LICENSED VEHICLES MUST BE REPORTED.

The reported cost should include excise taxes, sales or use taxes, freight charges, and installation costs. If a trade-in was deducted, the amount to be entered is the invoice price (adding back the trade-in). Deductions for investment credits allowable for federal income tax purposes may not be taken and must be added back if deducted when the cost was entered on your books and records. Include expenses incurred immediately after purchase to bring a machine up to operable condition. INCLUDE ALL FULLY DEPRECIATED MACHINERY AND EQUIP-MENT. DO NOT INCLUDE LICENSED VEHICLES. However, vehicles such as a tractor or other farm equipment with the \$5.00 identification plate (in lieu of the license plate which is issued only upon payment of both the registration fee and the vehicle license fee) must be reported.

Items of equipment should include bunkhouse furnishings (owned by the farmer), portable wind machines, temporary pipes and sprinklers that are above ground (not permanent), bulk feed tanks and milking machines, feeders, cages, eggwashing and grading machines, heaters, smudge pots, pallets and bins, screens and shakers, saddles, bridles, and tools.

If necessary, attach additional schedules to this property statement. 

#### SIGNATURE

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This statement must be signed by the owner or partner of the business, a duly appointed fiduciary, or an agent. When signed by an agent other than a member of the bar, a certified public accountant, a duly appointed fiduciary or an authorized officer or employee of a corporate assessee or trust company, the assessee's written authorization of the agent to sign the statement on behalf of the assessee should be on file in the Assessor's office. The entry on the line "title" should clearly indicate whether or not written authorization is required to be filed with the . . . . . . . . .

In the case of a corporation the property statement must be signed by an employee or agent whom the board of directors has designated in writing, by name or by title, to sign such statements on behalf of the corporation, or by an officer of the corporation. The board of directors may appoint a person or persons to designate such emplayee or agent. The name of the corporation should be entered on the line provided.

SBE-ASD AH 571-F INSTRUCTIONS 7-30-75 (REVISED 7-29-77)

B-4a (118)

Attach Schedule For Any Adjustment To Cast  I. Inventory, Worch 1, 1976. Animals, Poultry, Feed, Commodities   Schedule Al X X X X X   INVENTORY,  2. Supplies  3. Office Furniture and Equipment (From Schedule B)  3. Office Furniture and Equipment (From Schedule B)  4. Inclination, Machinery and Equipment (From Schedule B)  5. Property outon for held fair) Leose, Loan, Pentor Consignment to Divers Astrock Schedule  6. INVENTORY, FX.  8.  PART II PROPERTY BELONGING TO OTHERS  Name and Mailing Address at Owner (Attach Continuation Sheet of Macessary)  1. Inventory, FX.  1. Invent		_			<i>V</i>	<b>-</b>
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5.  16.  7.  8.  SIGNATURE-  Under penalty of perjury, I declare that I have examined this return, including accompanying schedules and statements and to the best of my knowledge and belief it is true, correct, and complete and covers all property required nants, and to the best of my knowledge and belief it is true, correct, and complete and covers all property required nants, and to the best of my knowledge and belief it is true, correct, and complete and covers all property required nants, and to the best of my knowledge and belief it is true, correct, and complete and covers all property required in a state ment of 12 01 om on March 1, 1977. If prepared by a person after than the tarpoyer, his declaration is based on all information of which he has knowledge.  Proprietorship  Proprietorship  Corporation  Signature of Ones, Pairer, Officer as Authorized Agent  Title  Date  1977  Nohe  1977  Nohe  1977  Nohe  1977  Nohe  1977  188  ATTACHUENTS  ATTACHUENTS  ATTACHUENTS  Indicate Attachments  Filed  Schadular  Schadular  Ophy	CHANGES IN THE LAND	THE TOTAL STREET	SU OF CHINGE			4 ' '
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THE REAL PROPERTY.

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ITEM	COST	USE OHLY
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BUILDING AND FENCING MATERIALS	<u> </u>	
REPAIR PARTS	<del> </del>	
VACCINES	<u> </u>	<del></del>
FULLY TAXABLE FEED (see instructions)	<u> </u>	
OTHER (identify)	<u> </u>	
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TOTAL COST S		
Enter on Line	2.Part I	

SCHEDULE C.	OFFICE FURNITURE AND EQUIPMENT	
Year of Acqui- sition	Original Installed Cost (Nat depreciated book/falue)	ASSESSOR'S USE ONLY
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10		
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	TOTAL COST SEnter on Line 3, Port	<del></del>   · ¨

SCHEDULE D - IMPLEMENTS, MACHINERY AND EQUIPMENT

(LIST ALL FARK IMPLEMENTS, INCLUDING pipes, aprinklers, and booker pumps above ground bulk feed tenks, milking machines, leaders, coges, egg washing and grading machines, heaters, smudge pots, pallers, bins, acreens and shakers, saddles and bridles. DO NOT INCLUDE pumps, pumphouses or permanent irrigation lines; these are improvements to be reported in Pars III when changed since loss lien date.)

ltem	Make	Model or Capacity	Year of Mig.	Pur- chase Date	Cost	ASSESSOR'S USE DALY
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B- 4a(120).

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	DESCRIPTION AND/OR MAKE OF EQUIPMENT		SIZE OR CAPACITY	YR OF	DATE OF PURCHASE	PURCHASE PRIGE	REPLACE - MENT COST NEW	RATING % GOOD	RESIDUAL	% .	ÀSSESS VALU
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571 BUSINESS PR	OPERTY STATEMENT	RECEIVED	co: W. L. Brown, Assess County of Mendoci P. O. Box 354 Ukiah, California	no 1197/7/
FILE RETURN BY APRIL 15, 15  a. NAME AND MAILING ADDRESS  154=U9n/161=070=02  JANAKU KICHARD M  UBA HAPPY ACRES  2451 KUAD K  KEDHUUD VALLEY CA  Account No.  b. © Check (/) if ownership of land at THE PROPERTY is in above name.	(make necessary corrections)  /45=457643≈00  95470	DWHOLESA  f. Accounting re  g. Person to con	DISTRIBUTOR  LE MANUFACTURI  Coords located at: (comp	PROFESSIONAL  ER SERVICE (etc address and ZIP code)  ddress, telephone no.)
L			start business at this loc	ation?19
LOCATION OF THE PROPERTY (file Number Street	a separate statement for each Room No.	location) City	ASSE TAX RATE	SSOR'S USE ONLY AREA PARCEL NO.
PART 1 DECLARATION OF COSTS OF AS OF 12:01 A.M., MARCH ADJUSTMENT TO COST.  1. Inventory, March 1  2. Supplies 3. Machinery and Equipment for Indust 4. Office Furniture and Equipment 5. Tools, Molds, Dies, and Jigs 6. Other Equipment 7. Equipment out on, or held for, Lease 8. Bidgs, Bidg, Impr., and/or Leasehold in 9. Construction in Progress 10.	See In  Y, Profession, or Trade (Fr  (Fr)  (Fr)  Or Rent to others Attach	FOR ANY	TOTAL F CASH VA Full Cash V  127  Full Cash V  773  773  773  773  773  773  773  7	FIXTURES
PART II PROPERTY BELONGING TO  Name and Mailing Address of Owner 1. Co (Attach Continuation Sheet if Necessary) 5. Let  12 18.  Owned by Poa		. Specify Type By Code Number	DESCRIPTION  Cost to Purchase New  (II Available)	Annual Rent (If Applicable)
	7			
OF OWNERSHIP Proprietorship Partnership Corporation Other	equired to be reported which is a din the statement at 12:01 a.m his declaration is based on all	owned, claimed, possessed, on March 1, 1977. If prinformation of which he	f, controlled, or managed	ATTACHMENTS Indicate Attachments Filed: Schedules  Computer Printouts Other None

BE - ASD AH 571 - S FRONT 7-28-76

B-4a (122)

SCHEDULE A - COST DETAIL: EQUIPMENT Include sales or use tax, freight and installation costs. Attach schedules as needed.

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Only conspicuous items need be set out se Use separate st Internal Revenue Service Center Western\_Region

Date: KAR 17 '778'

Tax Year Ended: DEC 9 1 1975

/5/3つ 3/7/ /X Department of the Treasury

PATRICIA P. CARTMELL

ESO P.O. BOX ISIST

SAN FRANCISCO, CA. 9411

Person to Contact
Shirley Sherwood
Contact Telephone Number:
(209) 488-6240(This is not a toll free number)
Office Hours:
7:30 a.m. to 4:00 p.m.
Organizational Code:
82190 1075 104

SSN: 292-24-3431

Thank you for the information you gave us concerning your Federal income tax liability for the above year. We have considered it carefully. The item checked below applies to your situation.

We have not changed our previous determination because you have not established that you furnished more than half the total support of the dependents in question.

We have not changed our previous determination for the reasons given on the back of this letter.

☐ We have adjusted your tax liability as shown in the enclosed revised report.

If you agree with our findings, please sign and return either the consent to findings on a copy of the examination report, or the agreement form if one is enclosed. If a waiver form is enclosed, we would appreciate your signing and returning it.

If you do not agree, you may do one of the following:

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

The instructions previously given you, concerning unagreed cases, explain your appeal rights.

P.O. Box 11946, Fresno, California 93776

(over)

Letter 692 (SC) (7-77)

B-4a(177)

Please let us hear from you within 10 days from the date of this letter. We  $\leadsto$  have enclosed a self-addressed envelope for your convenience.

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

Thank you for your cooperation.

Sincerely yours,

Chief, Service Center
Audit Division

Enclosures:

Examination report

Agreement form

Waiver of Statutory Notification of Claim Disallowance
Envelope

THE PREVIOUS LETTERS, WE SENT YOU, MAS BUEN RETURNED TO

US BY THE PEST OFFILE.

ETUCLOSED AM BII Codius of PROVIOUS Letters sent to you,

Letter 692 (SC) (7-77)

B-4a (128)

Internal Revenue Service Center Western Region 1/L 11-9-77
Department of the Treasury

Date: MAR 7 1978

2DEC 3 1 1975

TAY YEAP FNDED; DEC 31 1975
Person to Contact:
Shirley Sherwood
Contact Telephone Number:
(209) 488-6240 (This is not a toll free number)
Office Hours:
7:30 a.m. to 4:00 p.m.
Organizational Code:
82190: MF: v2S

94209-122-09702-6 292-24-3431 94027554. PATRICIA P CARTMELL

PO BOX 16
REDWOOD VALLEY, CA 95470 7512.

Enclosed are two copies of our report giving a detailed computation of the amount of your tax. We are sending you this report because:

- $\hfill \square$  We have no record of receiving a reply to our previous letter.
- $\hfill\square$  You indicated you do not agree with the adjustments we are proposing.  $\hfill\square$
- ☐ We have considered the information you gave us, but find that it does not justify a change in our proposed adjustment. Our reasons are given in the enclosed report.
- $\hfill\Box$  We have considered the information you gave us and adjusted your tax as shown in the enclosed report.

get see at least to you soon the end by set you will be the set of set

Please look the report over and let us know whether you agree with our findings. If you accept our findings, please sign one copy of the report and mail it to this office within 15 days from the date of this letter. If a refund is due, it will be sent to you 4 to 6 weeks after we receive your signed consent. If additional tax is due, you may send your payment in with the copy of the report. (See the enclosed instructions for payment details.)

If you do not accept our findings, you have 15 days from the date of this letter to do one of the following:

- Wail us any additional evidence or information you would like us to consider.
- Request a meeting with an examiner at one of our local District offices. During this informal discussion, you may submit any additional information you would like considered. Please write or phone us and we will transfer your case to your District office. They will contact you to arrange for a convenient time and place.

P.O. Box 11946, Fresno, CA 93776

(over)

Letter 525 (SC) (7-77)

B.4a (129)

3. Request a conference with a conferee at one of our District offices. The conferee will be someone who has not previously examined your return. Please write or phone us and we will transfer your case to the conference staff in your District office, and they will contact you. However, since the examination was conducted entirely by correspondence, we would appreciate your first discussing our findings with an examiner.

The enclosed instructions fully explain your appeal rights.

If we don't hear from you within 30 days, we will have to process your case on the basis of the adjustments shown in the enclosed examination report. If you write us about your case, please refer to the symbols on the enclosed report. A self-addressed envelope is provided for your convenience.

If you have any questions and wish to call us, the person whose name and telephone number are shown in the heading of this letter will be able to help you. Since there will be a long distance charge to you if you are beyond the immediate dialing area of the service center, you may prefer to write us at the address on the enclosed envelope, or to call your local Internal Revenue Service office.

Thank you for your cooperation.

Chief, Service Center Audit Division

Enclosures:

Examination report (2)

Publication 5

INVESTORE RETURN (2)

Notice Pub

Letter 525 (SC) (7-77)

GPO 967-295

B-4 a (130)

Internal Revenue Service Western Region

Department of the Treasury

NOV 9 1977 ...

Tax Year Ended: DEC 31, 1975

94209-122-09702-6 292-24-3431 94027554 PATRICIA P CARTHELL Person to Contact:
Shirley Sherwood
Contact Telephone Number:
(209) 488-6240
Office Hours:
7:30 a.m. to 4:00 p.m.
Organizational Code:
82190 · MF

PO BOX 16.

KEDMOOD VALLEY. CA 95470 7515.

After reviewing your Federal income tax return for the above tax year, we are proposing a correction for the reason indicated on the back of this letter.

Each person required by law to file a return for a tax year must file only one return and report only his or her income, exemptions, deductions, and credits on it. A husband and wife may file a joint return instead of separate returns. If they do, they must file only one return and report all income, exemptions, deductions and credits of both on the joint return.

In making the proposed correction, we figured your tax as a married person filing separately. Our computation of the increase in tax is shown on the back of this letter.

If you agree with our findings, please sign and date the consent to assessment and collection on the back of this letter and return it to us. You may pay the increase in tax now, and limit any interest charges; otherwise, we will bill you. If you pay now, please send your check or money order, payable to the Internal Revenue Service, with your signed consent.

If you do not agree with our findings and have additional information you would like us to consider, please send it to us and attach this letter to help identify your account. Or, if you now wish to file a joint return, which may be to your advantage, you should complete the enclosed income tax return. Please be sure it is signed by both husband and wife, and attach this letter when you return it to us. The law requires that any tax due must be paid with an amended return. If there is a balance due on your amended joint return after you have subtracted the tax paid on your combined separate returns, please send us your payment. If there is an overpayment, a refund will be issued to you. Any Internal Revenue Service office will be glad to help you prepare the return.

Please let us hear from you within 15 days from the date of this letter (30 days if addressed to you outside the United States). An addressed envelope is enclosed for your convenience. The copy of this letter is for your records.

(over)

B-4a (131)

P.O. Box 11946, Fresno, CA 93776

Form RSC-545 (Rev. 5-76)

4

89-4286-2018

If you have any questions and wish to call us, the person whose name and telephone number are shown in the heading of this letter will be able to help you. Since there will be a long distance charge to you if you are beyond the immediate dialing area of the service center, you may prefer to write us at the address on the enclosed envelope or call any Internal Revenue Service office.

Thank you for your cooperation.

this letter, plus any interest provided by law.

Your Signature

Sincerely yours,
Robert Skilvicki
Chief, Service Center Audit Division
Enclosures:    Form 1040   Form 1040A   Envelope
Copy of this letter
·
Reason for Correction
Since your spouse filed a separate return and was allowed his or her personal exemption, you may not claim an exemption for your spouse.
Since your spouse itemized deductions on his or her return, you may not claim the standard deduction or use the Tax Table in figuring your tax. We have determined your tax using the Tax Rate Schedule without the standard deduction.
Since your spouse took the percentage standard deduction on his or her return, you may not take the low-income allowance in figuring your tax.
☐ The amount you claimed as a standard deduction exceeds the maximum allowed by law for a married person filing a separate return.
Corrected Tax Computation
Total Tax After Correction 6.400 - P.F. C. 300 >
Total Tax on Return or as Previously Adjusted
Consent To Assessment and Collection

Form RSC-545 (Rev. 5-76)

B-4a (132)

I do not wish to exercise my appeal rights with the Internal Revenue Service or to contest in the United States Tax Court the findings in this letter. Therefore, I give my consent to the Immediate assessment and collection of the Increase in tax shown in

## ; STATE OF CALIFORNIA DEPARTMENT OF INDUSTRIAL RELATIONS DIVISION OF INDUSTRIAL ACCIDENTS

#### WORKMEN'S COMPENSATION APPEALS BOARD

WANDA S. SWINNEY,

Case No. 76 SRO 18864

**Applicant** 

Order of Dismissal

MRS. DENSON'S COOKIE COMPANY, INC. and ZENITH NATIONAL INSURANCE COMPANY,

Defendant

Applicant is out of the country until some unknown time. I is not felt that defendants should have to maintain a reserve under these circumstances.

It is noted that applicant has over three years to petition to reopen the case.

IT Is ORDERED that the above-entitled Case be, and the same hereby is, dismissed without prejudice.

JAMES D. HENDY

JAMES D. HENDY

Relates, WORKMEN'S COMPENSATION AFFEALS BOARD

Executed on 3/16/78.

(Date)

Served on said date by mail on persons shown on the official address record.

BY: J. Hogan

DIA WCAB FORM B1 (REV. 8.71)

B-40 (133) MIN WILL STIEMEN

1

# Social Security Notice of Disapproved Claim

-From: Bureau of Retirement and Survivors Insurance Mid-America Program Service Center, Kansas City, Missouri 64106

Date:

Lillian Alexander on acct of Myrtle Simms (DECD.) 1029 Geary - Apt 3B San Francisco, California 94109 October 28, 1977

Your Claim Number: 489-14-2326-G1

This notice refers to your claim for benefits under the Social Security Act.

We are unable to pay the Lump-Sum Death benefit to you because you have failed to submit a properly completed application form. You have not answered all pertinent questions on the application. Therefore, a proper determination cannot be made and your claim must be disallowed.

If you believe that this determination is not correct, you may request that the case be re-examined. If you want this reconsideration, you must request it not later than 60 days from the date you receive this notice. You may make your request through any social security office. If you have additional evidence, submit it with your request. Please read the enclosed leaflet for a full explanation of your right to question the determination made on your claim.

If you have questions about your claim, you may get in touch with any social security office. Most questions can be handled by telephone or mail. If you visit an office, however, please take this notice with you.

\*nclosure: W (SSA) 76—10058

nt of Health, Education, and Welfare

(250 KC /4 641181

B-40 (133)2 SSA-1,229 (3-76)

DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE SOCIAL SECURITY ADMINISTRATION BUREAU OF HEARINGS AND APPEALS 550 Kenney St. Suite 320 Son Frenciste, Calif 9408

Name and Address of Claimant:

Mrs. Pearlie Morris e/o Hs. Oreen Armstrong 1240 Fillmore St. , Apt. 1110 San Francisco, CA. 94115

#### NOTICE OF DISMISSAL

PLEASE READ CAREFULLY

If you disagree, in whole or in part, with the enclosed order of dismissal, you may request the Appeals Council to review it. However, your request for review of receipt of this notice.\* must be filed within You, or your representative, may file the request for review at your local social security office, or it may be filed with the hearing office or the Appeals Council. This notice and enclosed copy of

order of dismissal mailed

Movember 23, 1977

\* It will be presumed that this notice is received within 5 days from the above date, unless a reasonable showing is made otherwise.

CC:

Name and Address of Representative:

Mr. Robert V. Tobin Welfare Rights 942 Market St., Rm. 701 San Francisco, Ca. 94102

CLAIMANT B-4a (134)

#### DEPARTMENT UP LALTH, EDUCATION, AND WELFARE SOCIAL SECURITY ADMINISTRATION BUREAU OF MEARINGS AND APPEALS

#### ORDER

#### OF DISMISSAL

In the case of	Claim for					
Pearlie Morris	Retirement Insurance Benefits Wife's Insurance Benefits					
(Cleiment)						
Pearlie and Johnny Morris	P. Morris-426-52-4710 J. Morris-428-05-7925					
(Wage Earner) (Leave blank if same as above)	(Social Security Number)					

Ì

The claimant filed for the above benefits alleging that she was born January 29, 1911.

The Social Security Administration initially determined that she was born in 1912 but subsequently established January 29, 1911 as correct. She presently appears to allege that she was born in 1910 on the basis of a Federal Census record.

A hearing was scheduled for November 22, 1977 in San Francisco with appropriate notice sent to the claimant and her representative, Mr. Robert V. Tobin, Welfare Rights Organization, San Francisco, CA. Notice was received from one, Oreen Armstrong, to the effect that Mrs. Morris was "out of town, account ill" and that Ms. Armstrong had a power of attorney "in my stead". Neither the claimant, Ms. Armstrong nor the representative appeared at the time and place of hearing.

The undersigned has reviewed all the relevant available material and finds no satisfactory authority therein for recognizing Ms. Armstrong as a "proper party" having a right to a hearing either as the moving party for the claimant or in her own right. It also appears doubtful to the undersigned that Mrs. Morris has any serious intention of pursuing this matter actively. As indicated above, the Social Security Administration established 1911 as the claimant's year of birth, which is consistent with the initial allegations in this case, and Mrs. Morris is evidently receiving benefits under Title II of the Social Security Act.

In any case, in the absence of a better showing of Ms. Armstrong's standing and Mrs. Morris's bona fide intention

B-4a (135)

-2-

to have a hearing in this case, the request for hearing is dismissed (20 CFR 404.936 and  $404.937\,(b)$ ).

MARRY S. MANDEL
Administrative Law Judge
550 Kearny St., Ste. 320
San Francisco, CA. 94108

DATE: Hovember 23, 1977

B-4a (136)

Pearlie Morr

426-52-4710

(Clement / Applicant

### Johnny !brris - A/N 428-05-7925 (Wage Earner) (Leave blank in Tale XVI Cases or 8 name is same as above)

	NO.		NO. OF PAGES
	1	Application for Retirement Insurance Benefits, filed by claimant on 11/2/72	4
)	2 .	Application for Wife's Insurance Benefits, filed by Johnny Morris on 11/14/73	4
	3	Application for Retirement Insurance Benefits, filed by claimant on 9/5/75	4
	. 4	Application for Disability Insurance Benefits, filed by claimant on 9/5/75	4
	5 .	Request for Reconsideration, dated 12/16/76	. 2
	6	Social Security Notice of Reconsideration, dated 3/30/77	3
•	7	Application for Social Security Account Number, dated 2/5/47 and Request for Change 12/4/68	1
	В	Earnings Record, 9/16/75	1
	9	Request for School Record for Birth Certificate, 11/6/72	1
( )	10	Letter from Bureau of the Consus, dated 1/25/77 re: 1910	<b>1</b>
	11	Census Record for 1920	2
	12	Census Record for 1930	2
	13	Copy of Policy issued on 7/6/67 with The National Life and Accident Insurance Company	2
	14	Copy of California Driver License, issued 12/22/71	1
	<b>15</b>	Copy of Affidavit of Bixth, 5/27/72	1
	16	Report of Contact re: 1920 Census, dated 12/5/72	1
	17	Report of Contact, dated 11/11/77	1
	18	Returned Form HA-504, from Mrs. Armstrong, received 11/10/	77 1



### DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE SOCIAL SECURITY ADMINISTRATION

303 GOLDEN GATE AVENUE BAN FRANCISCO, CALIFORNIA 94102 Tel: 556-3138

OP 3

Walker, Mary 566-52-7362

November 8, 1977

Mary N. Walker 1029 Geary St. #52 San Francisco, CA 94109

Dear Ms. Walker,

We have not received a roply to our request for refund of your supplemental security income overpayment of \$172.60.

To refund the overpayment, make your check or money order payable to the "Social Security Administration, Claim Number 566-52-7362 AI" and mail it in the enclosed envelope.

Remember, if you cannot refund the full amount, please get in touch with us about making monthly installments.

If we do not hear from you within 30 days, we may get in touch with you.

Sauch Ruga (h)
Sarah Keegan
Claims Representative

B-4a (138)

Lay 'ffice Report #25 29 March 78

1-- okay.

AThere are no changes from last year. No assets purchased this year and the annual inventories are about the same --perhaps down about \$1000 since we are no longer stocking up far in advance, where it is for sale...

3-BE SURE YOU XEROX ALL RETURNS BEFOREMAILING THEM OUT. WE DO NOT HAVE ENOUGH FORMS TO MAKE CARBONS, AND ALL WE CAN DO IS MAIL THEM OUT AS IS. AND TRUST WOU TO SEND US A PHOTOCOPY.

Yes, will send back originals.. but returns can be filed with photocopies of the W-2; do not hold up filing the returns.. Photocopy them and get them in the mail, please. If you have not, we will file some amended returns..get them mailed!

- 4--Thank you; we are filing for an extension..
- 5--Since Patty did not know her social security number, Walter's return had her name but no soc sec # on it.. IRS "ASSUMED" that his daughter was his wife, and disallowed his exemption for his wife.. saying she filed separately. That is the reason for this item.

Section II -- People

1--He never gave them a bill or a decision; they tried to sign it over to him --he never signed it nor called them back. He has run up quite a bill. Contract was first in Kutulas hame then transferred to Richard Janaro. it was originally in writing, but Harold never saw it. it should be in law office files. HE WIILL LINKS TO P.T., though was not the property of P. T., was for Danny's trucking business.

BUFOR H: I RECOMMEND DO NOT PAY THE INSURANCE.

BUFGRB..MENTION MADE OF AN "AGREEMENT & ASSIGNMENT OF INTEREST" SIGNED BY CLAIRE & RICHARD.. PUT IN IN ERROR.. CHECK THE HEALING AFFIDAVITS FOR THIS...

- 2--ADVISE CHAIKIN ON THIS -- legal for him and Harriet.
- 3 -- Sounds like good advice; ask Gene and Harriett..
- 4--AGREED. THIS SHOULD BE DONE. IS TAX DEDUCTIBLE.. Do not know if he wants it for 12/31 or for 1/1/78...
- 5--Gene Chaikin
- 6--see note on healings...above)

B 4 a (140)

Law Office Report #25

March 29, 1978 page 1

from June

To Carolyn Jayron

#### SECTION I - TAXES

- Rest Homes coming with this report in 2 duffel bags are the resxt of all of the records for Fireside, WhisperingPines, some of Bogues, and Janaro 1977 and 1978 xeroxes.
- Attached is copy of Form 571 and 571-F re Janaro and a copy of the 1976 one filed by Tish for example. This is the form you said has to be filed by April 15. Will wait for directions to fill out, but Bonnie says she already knows how to do it.
- 3. In report #15 I sent you Xeroxes of W-2's, before I later sent original W-2's with John. Would you MAIL those xeroxs back, now that you've received the originals, so we know what has been sent you for each person. Some people had several W-2's form several employers during the year 1977, and if you send us the xeroxes, we'llkow if we've sent you all the W-2s per person required.
- 4. Leon Perry Attached is material regarding sale of his truck andhis license. Betty says for you to ask Jack Beam, also I remember Lee was in on this til he went over. First the truck was sold, then the license was sold. The license went for \$900.

  After the truck was sold, several bills camen on it, which were cleared to pay, and which I guess can be itemized by Leon on taxes...

  Because of shortness in time, I am sendin entire file over to you for Evelyn's mother and others to do with what you like.
- Patricia Cartmell received an audit letter from IRS, attached with this report.

### SECTION II - PEOPLES

1. Will someone please beck with Harold and Richard and find out specifically what is the status of the 4 fuel storage tanks in Willits. I have in file an agreement and assignment of interest signed by Richard and Claire granting interest to Bob Peters, but Claire and Bonnie tell me this never happened. Now the insurace policy is due again, to pay the annual premium, by April 12 17. Bonnie has not yet told me how much the premium is this year; it was \$240 in '76.

Any contact with Bob Peters has been nebulous —— last I heard he was saying something about deterioration of the fuel and that war were we were supposed to add chemicals to the fuel to keep it up to par. Anyway, this is one of those dangling itemsleft behind, and we need specific written instuctions. Please consult with Harold, Richard and mail back an answer.

(When you get the duffel best + Joind the healing affectant - check confully for an Agreement + Assignment of Interest Assigned by Claime + Rockard - put in there in error.)

B-4a(14))

Law Office Report #25

March 29, 1978

page 2

from June

- Wanda Swinney's workmen's compensation appeal case was dismissed because she is out of country; can re-open within 3 years.
   See attached Order of Dismissal.
- 3. Pearlie Morris Maria K sent this over to James, who came to me about it apparently Oreen Armstrong represented herself as authorized representative for Pearlie regarding retiremnt insurance benefits; Social Security did not accept Oreen as an authorized representative, and no one appeared at any baring. I would suggest after talking with Randolph that you have Pearlie write a letter to SSA, perhaps someone there could type it for her, saying she did not want Oreen to represent her but does appoint someone else, perhaps Barbara Hoyer, or Jim Randolph, or Lorie Efrien, someone familiar with this material, and repetitin fir the benefits. The form says she has 60 days to appeal, but I would try it anyway, and say in the letter that she does intend to pursue getting the benefits.
- 4. We need a written statement from Chakin where he donates the printing equipment of Truth Enterprises to Peoples Temple, effective January 1, 1978. to comply with our insurance policy of P.T. which now covers the equipment.
- 5. Please have Chaikin re-sign the attached Substitution of Party in the guardianship of Chris Buckley; he did it once before but I sent it to the wrong court!
- 6. Dick Tropp asked for copies of healing affidavits to be sent overseas. I had Tom Adams xeroxe these for me today, just found out when I came home that they got packed in one of the duffel bags going out with the tax stuff. So bok for the bulk of thos healing affidavits somewhere in tonight's duffel bags there are a few that I xeroxed myself and are in a anveloped with this law office report, but the majority got mistakenly put in the bag.

B-4A (142)

WORKMEN'S COMPENSATION APPEALS BOARD

WANDA S. SWINNEY,

Case No. 76 SRO 18864

WARS. DENSON'S COOKIE COMPANY, INC., and ZENITH NATIONAL INSURANCE

COMPANY,

Defendant

Applicant is out of the country until some unknown time. It is not felt that defendants should have to maintain a reserve under these circumstances.

It is noted that applicant has over three years to petition to reopen the case.

Ir Is Ordered that the above-entitled Case be, and the same hereby is, dismissed without prejudice.

JAMES D. HENDY

Before, WORKMEN'S COMPENSATION APPEALS BOARD

Executed on	3/16/78
	(Date)
Served on said date the official address re	by mail on persons shown on ecord.
BY: J. Hogar	ì

DIA WCAB FORH \$1 (REV. 8-71)

B-4a (143)

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DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE SOCIAL SECURITY ADMINISTRATION BUREAU OF HEARINGS AND APPEALS 550 Kearney St. Scite 320 Son Franciste Colle 94-08

Name and Address of Claimant:

Mrs. Pearlie Morris c/o Ms. Oreen Armstrong 1240 Fillmore St., Apt. 1110 San Francisco, CA. 94115

### NOTICE OF DISMISSAL

PLEASE READ CAREFULLY

If you disagree, in whole or in part, with the enclosed order of dismissal, you may request the Appeals Council to review it. However, your request for review of receipt of this notice.\* 60 must be filed within You, or your representative, may file the request for review at your local social security office, or it may be filed with the hearing office or the Appeals Council. This notice and enclosed copy of

order of dismissal mailed

November 23, 1977

Name and Address of Representative:

Mr. Robert V. Tobin Welfare Rights 942 Market St., Rm. 701 San Francisco, Ca. 94102

B-4a (144)

<sup>\*</sup> It will be presumed that this notice is received within 5 days from the above date, unless a reasonable showing is made otherwise.

## DEPARIMENT OF LALTH, EDUCATION, AND WELFARE SOCIAL SECURITY ADMINISTRATION BUREAU OF HEARINGS AND APPEALS.

### ORDER

### OF DISMISSAL

. In the case of	Claim for
Pearlie Morris	Retirement Insurance Benefits Wife's Insurance Benefits
(Cielment)	
Pearlie and Johnny Morris	P. Morris-426-52-4710 J. Morris-428-05-7925
(Wage Earner) (Leave blank if same as above)	(Social Security Number)

The claimant filed for the above benefits alleging that she was born January 29, 1911.

The Social Security Administration initially determined that she was born in 1912 but subsequently established January 29, 1911 as correct. She presently appears to allege that she was born in 1910 on the basis of a Federal Census record.

A hearing was scheduled for November 22, 1977 in San Francisco with appropriate notice sent to the claimant and her representative, Mr. Robert V. Tobin, Welfare Rights Organization, San Francisco, CA. Notice was received from one, Oreen Armstrong, to the effect that Mrs. Morris was "out of town, account ill" and that Ms. Armstrong had a power of attorney "in my stead". Neither the claimant, Ms. Armstrong nor the representative appeared at the time and place of hearing.

The undersigned has reviewed all the relevant available material and finds no satisfactory authority therein for recognizing Ms. Armstrong as a "proper party" having a right to a hearing either as the moving party for the claimant or in her own right. It also appears doubtful to the undersigned that Mrs. Morris has any serious intention of pursuing this matter actively. As indicated above, the Social Security Administration established 1911 as the claimant's year of birth, which is consistent with the initial allegations in this case, and Mrs. Morris is evidently receiving benefits under Title II of the Social Security Act.

In any case, in the absence of a better showing of Ms. Armstrong's standing and Mrs. Morris's bona fide intention

CLAIMANT B-49 (145)

to have a hearing in this case, the request for hearing is dismissed (20 CFR 404.936 and 404.937(b)).

HARRY S. MANDEL
Administrative Law Judge
550 Kearny St., Ste. 320
San Francisco, CA. 94108

DATE: November 23, 1977

4.51B

B-4a (146)

Pearlie Morri

426-52-4710

(Claimant / Applicant)

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(Social Security Humber)

Johnny !orris - A/N 428-05-7925
(Wage Ewner) (Leave Diank in Title XVI Cases or if name is

EXHIBIT NO. NO. OF PAGES Application for Retirement Insurance Benefits, filed by 1 claimant on 11/2/72 Application for Wife's Insurance Benefits, filed by Johnny Morris on 11/14/73 Application for Retirement Insurance Benefits, filed by claimant on 9/5/75 Application for Disability Insurance Benefits, filed by . 4 claimant on 9/5/75 Request for Reconsideration, dated 12/16/76 5 . Social Security Notice of Reconsideration, dated 3/30/77 Application for Social Security Account Number, dated 2/5/47 and Request for Change 12/4/68 Earnings Record, 9/16/75 1 8 Request for School Record for Birth Certificate, 11/6/72 1 9 Letter from Bureau of the Consus, dated 1/25/77 re: 1910 10 2 Census Record for 1920 Census Record for 1930 12 Copy of Policy issued on 7/6/67 with The National Life and 13 2 Accident Insurance Company Copy of California Driver License, issued 12/22/71 1 14 1 15 Copy of Affidavit of Birth, 5/27/72 Report of Contact re: 1920 Census, dated 12/5/72 16 Report of Contact, dated 11/11/77 17 Returned Form HA-504, from Mrs. Armstrong, received 11/10/77 1 18

In Title II, Title XVIII, and Black Lung Cases - File in Hearing File In Title XVI Case - File in Claim File.

CLAIMANT/APPLICANT

B - 4a (141)



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### DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE SOCIAL SECURITY ADMINISTRATION

303 GOLDEN GATE AVENUE SAN FRANCISCO, CALIFORNIA 94102 Tel: 556-3138

OP 3

Walker, Mary 566-52-7362

November 8, 1977 .

Mary N. Walker 1029 Geary St. #52 San Francisco, CA 94109

Dear Ms. Walker,

We have not received a roply to our request for refund of your supplemental security income overpayment of \$172.60.

To refund the overpayment, make your check or money order payable to the "Social Security Administration, Claim Number 566-52-7362 AI" and mail it in the enclosed envelope.

Remember, if you cannot refund the full amount, please get in touch with us about making monthly installments.

If we do not hear from you within 30 days, we may get in touch with you.

Sincerely,

Sarah Keegan Claims Representative

B-4a (148).

# Social security Notice of Disapproved Claim

From: Bureau of Retirement and Survivors Insurance Mid-America Program Service Center, Kansas City, Missouri 64106

Date:

October 28, 1977

Lillian Alexander on acct of Myrtle Simms (DECD.) 1029 Geary - Apt 3B San Francisco, California 94109

Your Claim Number: 489-14-2326-G1

This notice refers to your claim for benefits under the Social Security Act.

We are unable to pay the Lump-Sum Death benefit to you because you have failed to submit a properly completed application form. You have not answered all pertinent questions on the application. Therefore, a proper determination cannot be made and your claim must be disallowed.

If you believe that this determination is not correct, you may request that the case be re-examined. If you want this reconsideration, you must request it not later than 60 days from the date you receive this notice. You may make your request through any social security office. If you have additional evidence, submit it with your request. Please read the enclosed leaflet for a full explanation of your right to question the determination made on your claim.

If you have questions about your claim, you may get in touch with any social security office. Most questions can be handled by telephone or mail. If you visit an office, however, please take this notice with you.

\* nclosure; W (SSA) 76—10058

nt of Health, Education, and Welfare

SSA-1.229 (3-76)