

RE: TAXES

Attached with this report are xeroxes of all of the tax returns which have been mailed in after your rough drafts were received in the mail last week.

Some of the people on Evelyn's mother's list which had been chosen to itemize 50% had already done their own, including me, because it was my understanding until I received the packet in the mail that communals were to do their own, and do it on the short form. Well, we caught what we could, and have some questions about others:

1. We noticed you itemized the maximum 50% on several, but on their matching State returns there was no itemization. I think there were only about 4 or 5 State returns that had itemized church donations, and then it wasn't the maximum 20% for the State limit. You did itemize 20% on Mike Klingman's, but we have to redo it because you've shown him as head of household while we believe Ellen had April in 1977 with her and was collecting afdc for her. And this year the State Franchise Tax Board sent Ellen a questionnaire to fill out explaining why she claimed head of household in 1976.
donation
2. Some of the problems I had Bonnie look at the Saturday before the 17th, and she noticed that the sales tax deduction on the State and IRS returns did not match any figures in the tables provided in the directions in the tax books. The rule is that if you use the standards figures in the tax instruction tables, then you don't have to worry about providing receipts. However, Bonnie says she cannot figure out where the sales tax deduction figures came from; cannot find them in the tax pamphlets nor in the Master Tax Guide.
 - a. We had to redo Jerry Wilson because you had him head of household and claiming his 3 kids; those kids haven't been with him for over a year and the welfare and d.a. chased him for awhile before we took over in Sept. 1977 when he lived apostolically, and we started paying regular child support payments for him.
 - b. Claire filed an extension of time for one month on the County ~~xxxxxxx~~ business property statement as the sample that we have from last year which Evelyn's mother filed showed cars and items on the depreciation schedule which neither Claire nor Bonnie could trace down as existing ever at the ranch. Bonnie will ~~write~~ figure out what as best she can a form and send it down for your review and return. We have 1 month extension applied for; Bonnie called the County Tax Office and confirmed that they do grant such extensions before Claire went ahead and mailed it in.

B-46(1)

3. The tax package on Truth Enterprises was sent over this week with Georgia; I understand tonight that the brief case is found and ~~as~~ this envelope should be in it; Betty prepared it with blank tax forms and xeroxes of recap sheets of expenditures and income, etc. If anything further is needed let me know.
4. Franchise Tax Board Notice of Revocation and Forfeiture of Privileges sent to P.T. last week: Martha has probably also already written this one up, so this may be redundant. The Notice was sent supposedly because we had never filed the Forms 199B for the years 1974, 1975 and 1976, information returns. Ed left instructions that these were to be done when he went overseas, but no one here knew how to do it because we didn't know what percentages to put in regarding donations, properties, etc. We had taken the forms to Buddy, and he was going to file them, and he was aware of the deadline. But he didn't mention them again, and we failed to pick up on them also, and so the time passed and he did not file them. When we took the Revocation and Forfeiture notice into him, he fell back on the excuse that we had never given him figures to fill in the forms. Well, he should have had it calendared, but of course that does not excuse us from the responsibility of reminding him and being on top of the situation enough to fill out the forms before the deadline. The night we took the Notice in, we filled out the information returns in his office, comparing the previous years before 1974 to arrive at some percentages. Attached are copies of the informational returns. Buddy mailed them in with the attached letter, assuming all would work out. But we wanted to be sure and had Tom Adams take the forms personally to Sacramento, including a letter reserving the corporate name of Peoples Temple (which Dr. South had recommended was absolutely necessary, whereas Buddy had not even mentioned it). Sacramento would not accept the reserve letter, and didn't give Tom any kind of receipt ~~for the forms~~. Later we had him take in duplicates to the San Francisco office of the Franchise Tax Board, and after several days of checking with them, during which time the Sacramento office informed us that we had submitted the forms after the regular computer time so that we would not be registered in the records as being back in action til next month. We finally hassled this one out with the SF office, who called the Sacto office and after much checking back and forth, we got a letter officially lifting the forfeiture and revocation of privileges, and a certification from the Secretary of State reinstating our name. My impression from all of this is that Buddy is lackadaisical, and talks big but doesn't produce.

B-46(2)

5. Peoples Temple audit letters from IRS: The first letter came and we took it to Buddy. His recommendation then was not to comply, that the ~~xxxxxxx~~ questions asked were groundless, that he suspected they were questions based on suspicion of unrelated business income but that the only questions IRS could ask at the district level could only deal with whether we were functioning as a church, and thus the questions re profit and income and financial statements didnt have to be answered. It was our impression that after the first delay letter he was to write, asking for an extension of time, which he did; that the next letter would be a general protest based on the grounds that the questions in the letter didnt have any right being asked. However, he said today that after he had talked with his IRS contact, the district office can ask such questions with the intent of determining whether we are operating as a church, that it is not necessarily a question of unrelated business income, and that the best thing to do would be to reply to the letter and not protest it. He went ahead and wrote this letter, and did not confer with us about it nor did he show it to us before it went out in the mail. He gave a copy to Clancy after it had been already been mailed. When we questioned this today, he explained that he had been mistaken before but after conferring with his IRS Friend, he concluded that the best thing would be not to provoke the national regional director by not complying with the district director, and rather comply with the district director and possibly head off an audit by the regional director. However, this is in direct opposition to Dr. South's recommendations, who has always recommended that we not comply. He also said that he wants affidavits of substantiating material, such as Martha's conversation with Irvin, etc. so that he can back up any claims against the IRS of outside harassment with evidence. This was one of his "talking big" periods; he tends to talk alot about it but do the reverse. He is also disturbingly absentminded about our case as he never remembers specifics on things like Truth Enterprises, Valley Enterprises; we always have to go through background explanations about the printing, etc. as if he never heard it before.

After he replied to the first audit letter on April 10, sending it to the District Director office because the first letter had never been marked with identifying symbols or name of writer; he got another audit letter (we got it, addressed to us, despite the fact that he's written to the IRS several months ago enclosing a power of attorney and asking that mail be directed to him). The second audit letter is identical to the first, except the first cites grounds as IRS Code Section 7605(c), a copy of which we sent to you already; the second letter does not mention this Code. Buddy now plans to call the writer of the second letter, explain that he did send the first letter, to make it clear that we did respond, as he things they are trying to set a pattern of nonresponse, at which time the ~~xxxx~~ whole matter would go to the national regional level and an automatic audit.

B-4 1(3)

6. Following is a transcript of conversation with Dr. South on 4/3 and Martha re unrelated business income; this may be old news but I have never written it up before, and Martha may have already sent a summary to you: We asked, if we had gone ahead and filed unrelated business income returns on the 3 operations Ed was concerned about, would they audit us. He replied "sure, we don't know what the source of the letter (the original IRS audit letter) is now. I don't think that if you would have filed unrelated business income, that it would have changed things. It's either a normal audit of a charitable organization to verify that they are a charitable organization that doesn't have unrelated business taxable income, or it's for some other purpose."
~~xxxxxxkxixixixxxxxxxxkxxxxxxx~~ "If there was a determination that you owed some amount of tax, they could levy on your assets, but you would have an opportunity to pay. Only levy the amount that they determined that we owed. They can record a lien if you fail to pay, and by recording the lien, would preclude you from selling property. On all property until you cleared the tax bill.

Re the Hargis case, tax exemption revoked retroactively:
"I don't think it has any bearing on us at this point; you're jumping the gun. First they have to make the determination that you're not a tax exempt organization. Then after that we go through the courts. Once they determine that you're not a church, then your income is subject to tax, retroactive. They can only go back 3 years.

7. See Law Office Report #22, page 4, item 9: re church exemption 1979, 1859 Geary property, S.F. In that item I explained that I sent over a request for instructions in January, and attached a copy of the request. I am attaching a copy of that request again. The reason for this is that I have discovered that I made a mistake and I don't know that it's a retrievable one at this point---I said in the request that last year Chaikin filled in the tax form saying that a caretaker and a secretary stayed in 2 small rooms when working overnight. The directions came back, fill it out same as last year, and mail it in. I took it in personally and got a lot of flak from the tax assessor's clerk, who was worried about the statement re someone living in the building. Later Martha and I were at Buddy's office, and he had our tax exemption file on F.T.; looking through it I found the 1977 Property Tax Exemption application which had been ~~xxxxxx~~ submitted last year by Chaikin; it said NO ONE lived in the building. The form that I quoted from when I sent over the request for instructions was the 1976 application, not the 1977. So, although the application was taken in personally and then mailed certified return receipt requested, we don't know if we will pass the test, because I filled it out wrong on the back. Have heard nothing further since it was mailed in. Better check with Chaikin on this one.

B 4 b (4)

8. Another tax problem: For the past 2 years or more, certain people were on attendant care for disabled seniors, including Tenna Turner, Juanita Bogue, Judy Merriam, Andy Silver. Tish and Ed conferred on the problem of quarterly tax returns for these people, which is required by the State tax; however, no one ever reached a final decision other than not to do anything. Kris K. wrote it up several times, sent it over, never got an answer. Now I have Judy Merriam's records given to me by her; Andy was running around trying to find out from Kris and Jinny Cheek how to file his taxes as attendant care til I stopped him and said wait. Kris has said that it is a loophole situation, where if you dont report, they dont know about you. However, looking at Judy's papers, I wonder. See attached copies. One of the rationales for stalling was that gradually all of the attendants left. But we do have Andy, and we do have Judy, who still takes care of Jewel and Viola. How do we resolve this problem?
9. Attached is copy of Bonnie's write-up re problems she had with R^WV people taxes, and re the property business tax exemption application form. The original is in the envelope with the tax returns.

I AM SENDING OVER A COPY OF THIS ~~KRM~~ REPORT FOR TISH, A COPY FOR JULIA, A COPY FOR MILDRED = 3.

B-46(5)

STATE OF CALIFORNIA

FRANCHISE TAX BOARD
SACRAMENTO, CALIFORNIA 95837



April 13, 1978

Peoples Temple of the Disciples of Christ
P.O. Box 15384
San Francisco, CA 94115

Subject : CERTIFICATE OF RELIEF FROM SUSPENSION OR FORFEITURE
Corporate Name : PEOPLES TEMPLE OF THE DISCIPLES OF CHRIST
Corporate Number: 5005440 PT20T

This corporation has been relieved of suspension or forfeiture and is now
in good standing with the Franchise Tax Board.

Monrad
Collection Section
Telephone
(415) 557-0796

FTB 2557 (3-76)

B-4b(6)

RECEIPT


Issuing Certificate of Reservation
For Corporate Name _____ \$4.00

Special Handling:

Jean F. Brown
P.O. Box 15023
San Francisco, California 94115

No. 77704

State of California No. 77704




Office of the
Secretary of State

I, **MARCH FONG EU**, Secretary of State of the State of California, do hereby certify that the name:

PEOPLES TEMPLE OF THE DISCIPLES OF CHRIST

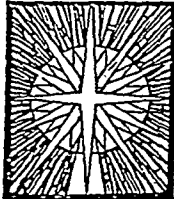
is not one which is likely to mislead the public and is not the same as, and does not resemble, so closely as to tend to deceive the name of a corporation formed under the laws of this State, or the name of a corporation not incorporated under the laws of this State which is authorized to transact intrastate business in this State, or a name which is under reservation, as provided in Section 201 of the Corporations Code of this State, and that this name is hereby reserved for a period of sixty days commencing on the date hereof for the use of the applicant for this certificate.



Issued April 10, 1978 rb

March Fong Eu
Secretary of State

B-76 (7)



PEOPLES TEMPLE

OF THE
DISCIPLES OF CHRIST

Jim Jones,
Pastor

April 6, 1978

*"For I was an hungry
and ye gave me meat:
I was thirsty
and ye gave me drink;
I was a stranger
and ye took me in:
Naked, and ye clothed me;
I was sick and ye visited me;
I was in prison
and ye came unto me.*

*Then shall the righteous
Answer him, saying,*

*When saw we thee an hungry
And fed thee?
Or thirsty,*

*And gave thee drink?
When saw we thee a stranger
And took thee in?*

*Or naked, and clothed thee
Or when saw we thee sick?
Or in prison,
And came unto thee?*

*Verily I say unto you,
Inasmuch as ye have done it
Unto one of the least of these...
Ye have done it unto me."*

Matthew 25:35-40

Office of the Secretary of State
Corporate Division, Exempt Division
Sacramento
California

Re: Peoples Temple of the Disciples of Christ

Dear Sirs:

This office has received from the Franchise Tax Board Notice of Suspension or Forfeiture, and our attorneys are presently corresponding with the Franchise Tax Board about the Notice.

On behalf of Peoples Temple, I am hereby requesting that you reserve the name of Peoples Temple of the Disciples of Christ, a California corporation, until said corporation is determined to be revived in good standing.

Sincerely,

Jean F. Brown

Jean F. Brown
Assistant Secretary
Board of Directors
Peoples Temple of the Disciples of Christ

B-46(19)

LAW OFFICES OF
MARSHALL R. BENTZMAN
1286 MARKET STREET
SAN FRANCISCO, CA 94102
(415) 864-3131

HAND DELIVERED

April 7, 1978

State of California
Franchise Tax Board
Sacramento, California 95857

Attention: Ms. Jackie Nance, Office Supervisor
Exempt Unit

Re: Peoples Temple of the Disciples of Christ (PT)
Corporate Number : 5005440
Parent Number : 0256780

Dear Ms. Nance:

Enclosed for your records and pursuant to our telephone conversation today are:

- 1). Application for Relief From Suspension.
- 2). PT check number 989, dated April 5, 1978, in the amount of \$10.00 as payment of revivor fee.
- 3). Forms 199B for calendar year 1974, 1975, and 1976.

As you know, the Forms 199B for 1974, 1975, and 1976 were filed on March 31, 1978, but had not been cleared by your computer records.

This letter also confirms our discussion of a January 23, 1978 letter from your office (symbols -- 344;GR/RPT: me) which relieved Peoples Temple of filing this Form 199B for calendar years after 1976. Therefore, no Form 199B must be filed for 1977 and thereafter due to our being included in our organization's parent filing of their group returns.

Thank you for your cooperation in this matter.

Yours truly,

Marshall R. Bentzman
Marshall R. Bentzman

enclosures
cc: Peoples Temple
MRB/jfb.

B-4 b(9)

HAND DELIVERED

RECEIVED
APR 7 1978
FRANCHISE TAX BOARD
SAN FRANCISCO, CALIF.

PEOPLES TEMPLE
OF THE DISCIPLES OF CHRIST
P.O. BOX 15384
SAN FRANCISCO, CALIF. 94115

Bank of Montreal
(California)
521 CALIFORNIA STREET
SAN FRANCISCO, CALIF. 94104

98:

11-
121

4/5 1978

PAY No More than ten and 00/100 No more than DOLLARS \$ 17.00/100

TO THE ORDER OF

Franchise Tax Board
345 Larkin
San Francisco CA

Carol A. Stahl
Jan F. Brown

⑆000989⑆ ⑆1210⑆0003⑆ 00 10330 ⑆⑆

PEOPLES TEMPLE
OF THE DISCIPLES OF CHRIST

DETACH AND RETAIN THIS STATEMENT
THE ATTACHED CHECK IS IN PAYMENT OF FEE AS DESCRIBED BELOW
IF NOT CORRECT PLEASE NOTIFY US PROMPTLY. NO RECEIPT RETURNED.

DELUXE - FORM WVC-3 V-2

DATE	DESCRIPTION	AMOUNT
4/7/78	Franchise Tax Board Reviver Fee	\$ 10.00
B-46 (10)		



CALIFORNIA



EXEMPT ORGANIZATION ANNUAL INFORMATION STATEMENT

For calendar year 1976 or fiscal year begun... 1976, and ended... 1977

Peoples Temple of the Disciples of Christ
P.O. Box 15023
San Francisco CA 94115
CORPORATE OR ORGANIZATION NO. 5005440
FEDERAL EMPLOYER IDENTIFICATION NO. EIN 35-0868116

COMPLETE ONLY ONE OF THE FOLLOWING APPLICABLE PARTS (SEE INSTRUCTIONS ON REVERSE)

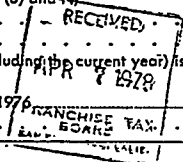
PART I. All churches, apostolic organizations and religious orders with exclusively religious activities complete this part. (See Instruction A.)

- 1. Indicate the various sources of this organization's receipts by approximate percentage of each item.
a. Contributions, gifts, or grants 94%
b. Income from debt-financed property (rental, lease, dividends, interest, etc.) 4%
c. Other income (describe) 2%

PART II. Organizations controlled by State or Public Body, check box [] (See Instruction A (5)).

PART III. Other exempt organizations with gross receipts normally \$5,000 or less (if average gross receipts exceed \$5,000, Form 199 must be filed) complete the following: (See Instruction A (3) and F.)

- a. Gross receipts from dues, fees and assessment of members \$
b. Total gross receipts \$
c. If gross receipts for this year are over \$5,000 but the average for the last three years (including the current year) is not over \$5,000, complete the following:
GROSS RECEIPTS FOR: 1974 1975 1976
Average gross receipts for reporting \$



TO BE COMPLETED BY ALL ORGANIZATIONS

- a. Describe primary and secondary activities (attach separate sheet if needed).
1. Principal: Religious worship and human service.
2. Secondary: Christian Sunday School, care for the aged & retarded children.
b. If exempt under Section 23701d, have you during the year (1) attempted to influence any national, state, or local legislation, or (2) participated or intervened in any political campaign? (See Instruction F for definitions).
[] Yes [X] No If "Yes," attach a detailed description of such activities and copies of any materials published in connection with such activities.
c. Check form(s) filed for current year: Federal [] 990 [] 990T [] 1120; State [] 109
d. The books are in care of Laetitia Leroy Telephone Number: 922 6418
Located at San Francisco CA

Under penalties of perjury, I declare that I have examined this statement, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

3/31/78 Date Signature of officer Assistant Secretary California Title State in which signed

Date Signature of individual or firm preparing this statement Address

MAIL STATEMENT TO FRANCHISE TAX BOARD, SACRAMENTO, CALIFORNIA 95857

B-4 b (11)



CALIFORNIA



EXEMPT ORGANIZATION ANNUAL INFORMATION STATEMENT

For calendar year 1975 or fiscal year begun 1975, and ended 1976

Indicate address change on label. Peoples Temple of the Disciples of Christ P.O. Box 15023 San Francisco CA 94115	DO NOT USE THESE SPACES			
	SERIAL NO.			
	CY	CA	A	CC
	CORPORATE OR ORGANIZATION NO. 5005440			
FEDERAL EMPLOYER IDENTIFICATION NO. EIN 35-0868116 FD 94 214 7086				

PLEASE AFFIX PREADDRESSED LABEL. PRINT OR TYPE

COMPLETE ONLY ONE OF THE FOLLOWING APPLICABLE PARTS (SEE INSTRUCTIONS ON REVERSE)

PART I. All churches, apostolic organizations and religious orders with exclusively religious activities complete this part. (See Instruction A.)

1. Indicate the various sources of this organization's receipts by approximate percentage of each item.

a. Contributions, gifts, or grants	94 %
b. Income from debt-financed property (rental, lease, dividends, interest, etc.)	4 %
c. Other rental or lease income	%
d. Other income (describe)	2 %
2. Is this a group report filed on behalf of affiliated churches? Yes No If "Yes," see Instruction B.

PART II. Organizations controlled by State or Public Body, check box (See Instruction A (5)).

PART III. Other exempt organizations with gross receipts \$5,000 or less complete the following: (See Instruction A (3) and F.)

- a. Total gross receipts \$ _____
- b. Total assets. (Fair Market Value) at end of year \$ _____

RECEIVED
(See Instruction A (5)).
APR 7 1978
FRANCHISE TAX BOARD
SAN FRANCISCO, CALIF.

TO BE COMPLETED BY ALL ORGANIZATIONS

- a. Describe primary and secondary activities (attach separate sheet if needed).
 1. Principal: Religious worship and human service.
 2. Secondary: Christian Sunday School, care for the aged & retarded child
- b. If exempt under Section 23701d, have you during the year (1) attempted to influence any national, state, or local legislation, or (2) participated or intervened in any political campaign? (See Instruction F for definitions).

Yes No If "Yes," attach a detailed description of such activities and copies of any materials published in connection with such activities.
- c. Check form(s) filed for current year: Federal 990 990T 1120; State 109

Under penalties of perjury, I declare that I have examined this statement, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

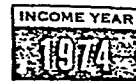
3/31/78 Date Jean F. Bowen Signature of officer Assistant Secretary Title California State in which signed

____ Date _____ Signature of individual or firm preparing this statement _____ Address _____

MAIL STATEMENT TO FRANCHISE TAX BOARD, SACRAMENTO, CALIFORNIA 95857



CALIFORNIA



EXEMPT ORGANIZATION ANNUAL INFORMATION STATEMENT

For calendar year 1974 or fiscal year begun 1974, and ended 1975

Name of organization: Peoples Temple of the Disciples of Christ
Address (number and street): P.O. Box 15023
City or town, State and ZIP code: San Francisco CA 94115

DO NOT USE THESE SPACES
SERIAL NO.
CY CA A CC
CORPORATE OR ORGANIZATION NO. 5005440
FEDERAL EMPLOYER IDENTIFICATION NO. EIN: 35-0868116

COMPLETE ONLY ONE OF THE FOLLOWING APPLICABLE PARTS (SEE INSTRUCTIONS ON REVERSE)

PART I. All churches, apostolic organizations and religious orders with exclusively religious activities complete this part. (See Instruction A.)

- 1. Indicate the various sources of this organization's receipts by approximate percentage of each item.
a. Contributions, gifts, or grants 92%
b. Income from debt-financed property (rental, lease, dividends, interest, etc.) 5%
c. Other rental or lease income %
d. Other income (describe) 3%
2. Is this a group report filed on behalf of affiliated churches? [] Yes [X] No

PART II. Organizations controlled by State or Public Body, check box [] (See Instruction A (5)).

RECEIVED APR 1 1975
FRANCHISE TAX BOARD
SAN FRANCISCO, CALIF.

PART III. Other exempt organizations with gross receipts \$5,000 or less complete the following: (See Instruction A (3) and F.)

- a. Total gross receipts
b. Total assets. (Fair Market Value) at end of year

TO BE COMPLETED BY ALL ORGANIZATIONS

- a. Describe primary and secondary activities (attach separate sheet if needed).
1. Principal: Religious worship and human service
2. Secondary: Christian Sunday School, care for the aged & retarded children
b. If exempt under Section 23701d, have you during the year (1) attempted to influence any national, state, or local legislation, or (2) participated or intervened in any political campaign?
c. Check form(s) filed for current year: Federal [] 990 [] 990T [] 1120 State [] 109

Under penalties of perjury, I declare that I have examined this statement, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

3/31/78 Date Signature of officer: Jan F. Brown Assistant Secretary California State in which signed

Date Signature of individual or firm preparing this statement Address

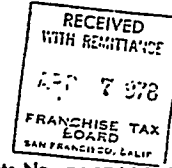
MAIL STATEMENT TO FRANCHISE TAX BOARD, SACRAMENTO, CALIFORNIA 95857

STATE OF CALIFORNIA
FRANCHISE TAX BOARD
SACRAMENTO CA 95857



**NOTICE OF SUSPENSION
OR FORFEITURE**

Date: 04/03/78



PEOPLES TEMPLE OF THE DISCIPLES OF CHRIST, Corporate No.: 5005440 PT20T

PO BX 214
REDWOOD VLY CA 95470

THE RIGHTS, POWERS, AND PRIVILEGES OF THIS CORPORATION HAVE BEEN SUSPENDED BECAUSE YOU HAVE NOT PAID THE AMOUNT DUE OR FILED THE REQUIRED RETURN.

YOUR RIGHT TO THE CORPORATE NAME HAS BEEN FORFEITED AND IT MAY BE NECESSARY TO SELECT A NEW CORPORATE NAME BEFORE THE CORPORATION CAN BE REVIVED TO GOOD STANDING.

IF THE CORPORATION INTENDS TO TRANSACT BUSINESS OR PROTECT THE CORPORATE NAME, IT MUST REVIVE TO GOOD STANDING IMMEDIATELY.

EXEMPT SECTION
TELEPHONE (916) 355-0392

STATUS QUESTIONNAIRE
and
APPLICATION FOR RELIEF FROM SUSPENSION OR FORFEITURE

Complete the following and return to the Franchise Tax Board, P.O.
Box 1468, Sacramento, California 95807

1. Describe status of activity; check appropriate block.

Never active

Was active but ceased activity _____

Still active, began activity Nov. 20, 1965 (DATE)

2. If the corporation is to be relieved from suspension or forfeiture, check box and complete the following:

I hereby make application to have the corporation relieved from suspension or forfeiture.

The corporation's annual accounting period ends Dec. 31, 1977.
Accounting period must end on the last day of a month.

3. If the corporation is to remain suspended or forfeited, complete the following:

A. List all real and/or personal property in which the corporation has an interest, equity or ownership.

B. If assets have been distributed, when and to whom were distributions made?

C. Names and addresses of principal officers.

I certify and declare under penalties of perjury that the foregoing statements are true and complete to the best of my knowledge and belief.

Carol A. Stahl (SIGNED) President (TITLE) 4/7/78 (DATE)

Any stockholder or creditor or a majority of the surviving trustees or directors may sign on behalf of a California bank or corporation.
Any officer, stockholder or creditor may sign on behalf of a foreign bank or corporation.

B-4b(15)

Internal Revenue Service

Department of the Treasury

District
Director

450 Golden Gate Ave., Box 36020
San Francisco, Calif. 94102

Peoples Temple of the
Disciples of Christ
P.O. Box 15023
San Francisco, CA 94115

Person to Contact:
Tak Fukuchi
Telephone Number:
(415) 556-1585
Refer Reply to:
EP/EO:EO-1
Date: APR 13 1978

Gentlemen:

This letter is in regards to our letter of February 21, 1978, wherein we requested your cooperation in submitting for our review, within ten days, certain data from your books and records. To date, we have had no response from you.

For your information, we repeat the data requested in our original letter of February 21, 1978.

- 1) A copy of your organization documents - Articles of Incorporation, Articles of Association, by-laws, or any other written instrument by which your organization was created.
- 2) A copy of your most recent consolidated financial statement including a balance sheet and a statement of revenue and expenses.
- 3) Copies of payroll tax returns, Form 941 and 940 filed for the year 1977.
- 4) Copies of application for license or permit to operate a commercial activity of any kind in any city, county, or state.

The data should be mailed or delivered to the address shown above.

B-4.b.(16)

Peoples Temple of the
Disciples of Christ

If we do not hear from you within a reasonable period of time, we may be forced to conclude that an audit is necessary to determine whether your organization is organized and operated as an organization described in section 501(c)(3) of the Internal Revenue Code.

Sincerely,

Nick Rossi
R

District Director

B-4b(17)

LAW OFFICES OF
MARSHALL R. BENTZMAN
1286 MARKET STREET
SAN FRANCISCO, CA 94102
(415) 864-3131

April 10, 1978

District Director, IRS
450 Golden Gate Avenue
P.O. Box 36020
S.F., CA 94102

Re: People's Temple of the Disciples of Christ

Dear Sir:

In response to your letter of February 21, 1978,
please be informed that:

- 1) People's Temple did not file Forms 941 and 940 for the calendar year 1977 due to the fact that they had no employees during that time,
- 2) As of this date, there are no copies of applications for a license or permit to operate a commercial activity of any kind since no commercial activities were in fact operated. We are still checking our records to verify if we have missed any applications for licenses or permits as of this date, and if any are discovered, they will be forwarded to your office.

Your requests #1 and #2 in your February 21, 1978 letter will be supplied sometime this month as we are gathering that information for forwarding to your office.

I hereby request a conference with your office to determine the scope of this examination as to why it is being conducted and what is expected to be found other than a church operating completely within the purview of Section 501(c)(3) of the Internal Revenue Code.

Yours truly,

Marshall R. Bentzman
Marshall R. Bentzman

cc: People's Temple
mrb/mv

B-46(18)

Internal Revenue Service

Department of the Treasury

District
Director

450 Golden Gate Ave., Box 36020
San Francisco, Calif. 94102

FEB 21 1978

Peoples Temple of the
Disciples of Christ
P.O. Box 15023
San Francisco, Calif. 94115

Gentlemen:

An examination of your organization is being considered to determine whether it is organized and operated as provided by Section 501(c)(3) of the Internal Revenue Code and to determine if it receives income from any activity which may be subject to income tax as provided by Section 511 of the Internal Revenue Code.

To determine whether an examination is warranted, we are requesting for our review, the following preliminary data from your books and records:

- 1) A copy of your organizational documents - articles of incorporation, articles of association, by-laws, or any other written instrument by which your organization was created.
- 2) A copy of your most recent consolidated financial statement including a balance sheet and a statement of revenue and expenses.
- 3) Copies of payroll tax returns, Forms 941 and 940 filed for the year 1977.
- 4) Copies of application for license or permit to operate a commercial activity of any kind in any city, county, or state.

Your cooperation in mailing this data to the address shown above within the next ten days will be appreciated.

B-46(19)

Peoples Temple of the Disciples of Christ

Please be advised that if an examination is deemed necessary, you will be so notified in writing and such examination will be conducted within the purview of Section 7605(c) of the Internal Revenue Code of 1954 and the Regulations thereunder.

Sincerely,

Kurt F. Wickert

District Director

B-4 (B-20)

State of California - Human Relations Agency

Department of Social Welfare

NOTICE OF ACTION

CITY AND COUNTY OF SAN FRANCISCO
DEPARTMENT OF SOCIAL SERVICES
P.O. Box 7988
SAN FRANCISCO, CALIFORNIA 94120

Eddie Rummels
1029 Henry St #24
S.F. Ca. 94109

State No. 38-583017-00
Date 12-16-77

OAS _____ ATD _____
AB _____ AFSB _____

Judy Morrison
Your Chore Service allotment
effective 11-1-77

will be _____ hours per week
will remain at 31.5 hours per week
will be reduced to _____ hours per week
will be increased to _____ hours per week

The statutes and/or regulations which require the action are:
AB 2543 - 1976 Cost of Living Adjustments and County approved rate adopted 1/27/77 at \$2.90/hr. including both the Employer's share of FICA and the Employee's share of FICA.

The specific reasons and the facts which support this action are as follows:

The Chore Service payment for the pay period from _____ to _____ is computed as follows:

\$2.90 x 433 x 31.5 = \$400.00 *Muf*
Total hours per ~~month~~ week = TOTAL AMOUNT

This includes:

Employer's FICA share = \$ 21.21
Employee's FICA share = \$ 22.27
Net Wage to Chore Service = \$ 355.52

If eligible, Retroactive payment from _____ to _____ will be _____

including Employer's FICA \$ _____ Amount
Employee's FICA \$ _____
Net Wage \$ _____

558 - 9261
Telephone Number

Rummels XR.17
Eligibility Worker Unit

REMINDER: Retain this and all future copies of this Action Letter for Income Tax Withholding and Social Security tax purposes. No further payment statement(s) will be issued.

ABCD 239- Chore Service SFSS (2/77)

B-46(21)

State of California - Human Relations Agency

Department of Social Welfare

NOTICE OF ACTION

CITY AND COUNTY OF SAN FRANCISCO
DEPARTMENT OF SOCIAL SERVICES
P.O. Box 7988
SAN FRANCISCO, CALIFORNIA 94120

Giddahalk, Viola
1029 Geary St. #28
San Francisco, CA. 94109

State No. 38- HC-0 88495-2
Date 12-21-77

OAS _____ ATD _____
AB _____ AFSSB _____

Your Chore Service allotment effective 11-15-77

will be _____ hours per week
will remain at 20 hours per week
will be reduced to _____ hours per week
will be increased to _____ hours per week

The statutes and/or regulations which require the action are:

AB 2543 - 1976 Cost of Living Adjustments and County approved rate adopted 1/27/77 at \$2.90/hr. including both the Employer's share of FICA and the Employee's share of FICA.

The specific reasons and the facts which support this action are as follows:

The Chore Service payment for the pay period from Nov. 15 to Dec. 14 is computed as follows:

$\$2.90 \times 4.33 \times 20 \text{ hours per week}$ = \$ 251.14
Total hours per month TOTAL AMOUNT

This includes:

Employer's FICA share = \$ 13.89
Employee's FICA share = \$ 13.89
Net Wage to Chore Service = \$ 223.36

If eligible, Retroactive payment from _____ to _____ will be _____ Amount

including Employer's FICA \$ _____
Employee's FICA \$ _____
Net Wage \$ _____

558 - 2261 Telephone Number
XR13 Eligibility Worker
176 Unit

REMARKS: Retain this and all future copies of this Action Letter for Income Tax Withholding and Social Security tax purposes. No further payment statement(s) will be issued.

ABCD 239- Chore Service SFDSS (2/77)

B-46(22)

Betty -

Judith Marvum

I took care of Mary Griffith for almost a year, and got paid for that time from the government. Please check with Chris Kice about how much I was paid each month, and for that period of time for income tax. I also took care of Jewel Blunnie for a while. I got paid for a while. Thank you
Dear's wages,

B-4b(23)

My checks came from: City + County of San Francisco
Not paid for taking care of them (pro-remember).

* Betty - Income tax form + Information - I didn't
pay ~~any~~ into any income till this past year.

Check with Chris Kice about Mae Griffith's
& Eddie (Jewel) Runnels' records, that
she has of the checks that I received
for them in 1977 - also Viola Godshalk's.

I received these checks for Mae Griffith, Viola,
& Jewel:

Lost check for Mae Griffith	Number	Date	Amt.	(for 2 weeks before she left)
	50224	9-12-77	247.95	
Viola Godshalk	577465	10-26-77	255.20	
"	603073	Nov. 77	266.80	
"	650987	12-16-77	251.14	

Eddie Runnels	528957	9-28-77	391.50
"	552870	10-13-77	391.50
"	601298	11-14-77	400.00
"	650671	12-16-77	400.00

I think I ^{first} started getting paid for Viola in
Oct., 1977.

I received a raise of approximately \$20.00 after
a month starting in May? 1977, for Jewel,
+ also Mae Griffith.

B-4 b (24) Judith Merriam

Jean Brown

This is a tax form we file with the City of San Francisco annually to qualify for exemption from City property tax, as a religious organization using the premises solely and exclusively for religious worship on the premises.

We file these forms every year, with usually about the same answers. The main question to wonder about is that they ask if anyone resides in the building. We are not zoned for living in the building.

Last year, chaikin wrote in response to this,

"yes, caretaker and secretary, 2 small rooms only when working overnight."

the year before, cartmell put
"yes, 2 people reside in the building."

and on the original one, tim stoen put for 1972/73,
"commencing 2/1/73 4 rooms were used for living quarters for 5 persons, all being assistant pastors, custodian and clerks."

They inspected the church in October 1975.

I would suggest we hold this til March 1978, as it is not due til March 31. By that time there may be very few people left living in the building.

I would also suggest we send a copy overseas and get their advice.

This is the kind of form Chaikin would delay on as long as possible, at least til March, to put off any possible inspection until absolutely necessary.

June 1/7/78 (There is also the possibility that the City might anticipate denying our exemption, considering our political activity ... another reason to delay for now though my guess is they would not and would leave it to the IRS to do the dirty work.)

B-46(25)

Parcel number or
Legal Description _____

19 78 CHURCH EXEMPTION

CLAIM FOR EXEMPTION FROM PROPERTY TAXES UNDER
SECTION 3(f), 4(d), AND 5, OF ARTICLE XIII OF THE
CONSTITUTION OF THE STATE OF CALIFORNIA AND
SECTIONS 206, 206.1, AND 256 OF THE REVENUE AND TAXATION CODE
(See also Sections 251, 254, 255, 260, 270, and 271 of the Revenue and Taxation Code.)

To receive the full exemption, a claimant must complete and file this form with the Assessor by March 31.

State of California, County of San Francisco

(Name of person making claim)

states:

1. That as _____
(Title, such as President, etc.)

2. of the PEOPLE'S TEMPLE OF THE DISCIPLES OF CHRIST
(Corporate or organization name of church)

3. the mailing address of which is 1859 Geary St. ZIP 94115
(Give complete address)

4. the location of the property of which is 1859 Geary Street ZIP 94115
(Give complete address)

5. that I make this claim for church exemption on behalf of said organization for the 19 78 - 19 79 fiscal year on the property listed on this form and on any accompanying forms (attach a separate form for each location);

6. that all buildings and equipment claimed as exempt are used solely for religious worship; or that any building in the course of erection is intended to be used solely for religious worship;

7. that the land claimed as exempt is required for the convenient use of said buildings;

8. that all real property owned by the church upon which exemption is claimed for parking purposes is necessarily and reasonably required for the parking of automobiles of persons attending or engaged in religious worship or religious activity, and which is not at other times used for commercial purposes. "Commercial purpose" does not include the parking of vehicles or bicycles, the revenue of which does not exceed the ordinary and necessary costs of operating and maintaining the property for parking purposes.

STATE OF CALIFORNIA
COUNTY OF San Francisco } ss

I declare under penalty of perjury that this claim for church exemption, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief.

Signature of person making claim.

Date

THE QUESTIONS ON THE REVERSE SIDE ARE A PART OF THIS CLAIM AND MUST BE ANSWERED.
THIS EXEMPTION CLAIM IS A PUBLIC RECORD AND IS SUBJECT TO PUBLIC INSPECTION.

Received by _____
(Deputy Assessor)
of San Francisco
(County or City)
on _____
(Date)

VOL.....	BLOCK.....	LOT	F	P
1	5	707	18	
2				
3				

LOT	LAND	IMPROV	EXEMPT	NET TOTAL
1				
2				
3				

B-46(20)

QUESTIONNAIRE FOR CHURCH EXEMPTION

Answer each question below; give as much detail as you deem necessary to support your claim for exemption for this property. Leased property may also be exempt if listed under lines 7 or 8 below; if leased property is listed below, it is not necessary for the lessor to also claim the exemption on the Lessors' Exemption Claim.

1. State all uses of the real estate (parcel) described on the front of the form. _____

2. Is an elementary school being operated on this parcel? _____ (YES OR NO)

Is a nursery school being operated on this parcel? _____ (YES OR NO)

If either answer is "yes", provide:

- (1) name of the school _____
(2) name of the operator _____
(3) nursery school state license number _____
(4) expiration date _____

If the answer to either of the above questions is "yes" and a Welfare Exemption claim has not been filed on this parcel, please contact the Assessor's Office immediately. The deadline for timely filing of the Welfare Exemption claim is March 15, EACH YEAR.

3. Has there been any change in the use of this parcel since 12:01 a.m., March 1 last year? _____ If so, explain. _____

4. Has there been any construction commenced and/or completed on this parcel since 12:01 a.m., March 1 last year? _____ If so, explain. _____

5. Is any portion of this parcel used for living quarters for any person? _____ If so, describe that portion. _____

6. Has any portion of this parcel been rented to, leased to, or been used and/or operated by some person or organization other than the claimant since 12:01 a.m., March 1 last year? _____ If so, describe that portion, its use, and the number of hours per week of such use. _____

Generally, for the property to be exempt, both the owner and "user"/operator must file a Welfare Exemption claim.

7. Is this real estate (parcel) owned by the religious organization claiming the exemption? _____ If not, state name and address of the owner. _____

Portions of the property used for parking purposes are not exempt unless owned by the religious organization.

8. Is any equipment or other property at this location being leased or rented from someone else? _____

If the answer is "yes", list in the remarks section the name and address of the owner and the type, make, model, and serial number of the property; if the property listed is not used exclusively for religious worship, please state the other uses of the property.

REMARKS: _____

PERSON TO CONTACT DURING NORMAL BUSINESS HOURS FOR ADDITIONAL INFORMATION

Name _____ Address _____

TO: Accounting staff

FROM:

RE: Taxes, reports and so forth---answers and advice needed asap

1. Janaro business property report form for the County. Instructions were that there were no changes in the way it was to be done, etc., other than taking off equipment that we no longer have, etc. So questions on the attached schedule from last year (gotten at the Assessor's office). From talking with Claire and Rob who were both on the ranch, we cannot figure out what vehicles the following are (other than they are not at the ranch):

- a. 1958 Ford Pick-up (was it Jack Barron's???? We no longer have it regardless.
- b. 1958 Ford sedan (cannot figure out what car it is. We no longer have it either.
- c. 1972 Dodge stationwagon used for pt transportation, etc. Claire said it was never on the ranch, etc, etc.

We don't want to mess up anything, but don't know what to put down. The vehicles and other property are supposed to be things that are on the ranch as of March 1, 1978. Obviously we don't want to say if asked, etc, etc, etc. Help! We have asked for an extension of one month. Also cannot understand how figures were reached. I do understand principles behind straight line, double declining balance, etc as used in the usual sense, but applying that to say, the first entry, how does it work---what do the column headings mean in relation to what is written, etc.

2. Ron and Debbie Sines are not married and never have been, though their parents think so. They want to know how to file, etc. Debbie will get a refund regardless of whether she files single or married. We do not know what you put down over there for Ron. Debbie said she tried to get an answer last year about what to do and just couldn't get one and so went ahead and filed jointly, etc.

3. Mike and Martha Kilngman are complicated by several things:

- a. Martha received a form from the govt asking info re her being head of household and her name was crossed off and Mike's name placed there. A computer print-out fed her name out and we what are we doing about it?
- b. We understand over here that she was receiving welfare for April. Also Mike being at the ranch is living in a fishbowl and it's known all over the community, as well as by Dept of Health, that we have no children living here. So for him to claim head of household when April's passport will show she was in Guyana, etc, etc, let alone the welfare bit didn't hold up. (Checking into Head of household status, found out that it takes the child being in the home for more than half the year and only exceptions have been for child supporting parents.....

B-46 (28)

Schedule C-3

Janaro Blaggy Acres
Schedule of Depreciation
1976

RECEIVED
APR 18 1977
Hendricks County
Auditors Bill & Co

PREPARED BY
APPROVED BY

554

Date Acquired	Item	Cost or Basis	Tax Credit	Salvage*	Pre-Depreciation	Deprec. Balance	1976 Deprec.
4/73	1/2 yr Bunk beds	213-			28-	100-	92.60
8/73	1/2 yr Washer	154-			32-		
7/73	1/2 yr 1958 Ford Pickup	100-			25-		
11/73	5 yr 1970 Dodge Van	2049-			25-		
12/73	5 yr 1968 Ford Sedan	990-	95.64		102-	578.63	287.30
	1100 1/2 yr 1970 plus 3rd year	2792-	130.29		41-		
4/74	150.00 1971 White Ford Van - Pickup	1350-				1289.28	667.64
11/74	150.00 1968 Chrysler Sta Wagon (3 yr)	360.14	31.50			1623.26	311.62
1/76	150.00 1972 Dodge Sta Wagon (1 yr)	2147-	8.40			1897.72	939.8
2/76	150.00 3 yr Sewing Mch. for Quaker (Sewing)	559.6-				2147-	805.12
5/76	150.00 4 used Baracudas	495-				2576-	1297.99
5/76	150.00 3 Bunk Beds 6 ground	750-				495-	185.62
6/76	150.00 4 Ward Kitchen Ramp	2014-				750-	375-
						2014-	755.25
							4821.12

* No Salvage as patients are mentally retarded. Semi- + adult male youths & are very hard on furniture, often breaking it in tantrums

B-46 (29)

RE: TAXES

Attached with this report are xeroxes of all of the tax returns which have been mailed in after your rough drafts were received in the mail last week.

Some of the people on Evelyn's mother's list which had been chosen to itemize 50% had already done their own, including me, because it was my understanding until I received the packet in the mail that communals were to do their own, and do it on the short form. Well, we caught what we could, and have some questions about others:

1. We noticed you itemized the maximum 50% ^{donation} on several, but on their matching State returns there was no itemization. I think there were only about 4 or 5 State returns that had itemized church donations, and then it wasn't the maximum 20% for the State limit. You did itemize 20% on Mike Klingman's, but we have to redo it because you've shown him as head of household while we believe Ellen had April in 1977 with her and was collecting afdc for her. And this year the State Franchise Tax Board sent Ellen a questionnaire to fill out explaining why she claimed head of household in 1976.
2. Some of the problems I had Bonnie look at the Saturday before the 17th, and she noticed that the sales tax deduction on the State and IRS returns did not match any figures in the tables provided in the directions in the tax books. The rule is that if you use the standards figures in the tax instruction tables, then you don't have to worry about providing receipts. However, Bonnie says she cannot figure out where the sales tax deduction figures came from; cannot find them in the tax pamphlets nor in the Master Tax Guide.
 - a. We had to redo Jerry Wilson because you had him head of household and claiming his 3 kids; those kids haven't been with him for over a year and the welfare and d.a. chased him for awhile before we took over in Sept. 1977 when he lived apostolically, and we started paying regular child support payments for him.
 - b. Claire filed an extension of time for one month on the County ~~xxxxxxx~~ business property statement as the sample that we have from last year which Evelyn's mother filed showed cars and items on the depreciation schedule which neither Claire nor Bonnie could trace down as existing ever at the ranch. Bonnie will ~~xxxx~~ figure out what as best she can a form and send it down for your review and return. We have 1 month extension applied for; Bonnie called the County Tax Office and confirmed that they do grant such extensions before Claire went ahead and mailed it in.

B-4 b (30)

3. The tax package on Truth Enterprises was sent over this week with Georgia; I understand tonight that the brief case is found and as this envelope should be in it; Betty prepared it with blank tax forms and xeroxes of recap sheets of expenditures and income, etc. If anything further is needed let me know.
4. Franchise Tax Board Notice of Revocation and Forfeiture of Privileges sent to P.T. last week: Martha has probably also already written this one up, so this may be redundant. The Notice was sent supposedly because we had never filed the Forms 199B for the years 1974, 1975 and 1976, information returns. Ed left instructions that these were to be done when he went overseas, but no one here knew how to do it because we didn't know what percentages to put in regarding donations, properties, etc. We had taken the forms to Buddy, and he was going to file them, and he was aware of the deadline. But he didn't mention them again, and we failed to pick up on them also, and so the time passed and he didn't file them. When we took the Revocation and Forfeiture notice into him, he fell back on the excuse that we had never given him figures to fill in the forms. Well, he should have had it calendared, but of course that does not excuse us from the responsibility of reminding him and being on top of the situation enough to fill out the forms before the deadline. The night we took the Notice in, we filled out the information returns in his office, comparing the previous years before 1974 to arrive at some percentages. Attached are copies of the informational returns. Buddy mailed them in with the attached letter, assuming all would work out. But we wanted to be sure and had Tom Adams take the forms personally to Sacramento, including a letter reserving the corporate name of Peoples Temple (which Dr. South had recommended was absolutely necessary, whereas Buddy had not even mentioned it). Sacramento would not accept the reserve letter, and didn't give Tom any kind of receipt ~~at all~~. ~~Later we had him take in duplicates~~ Later we had him take in duplicates to the San Francisco office of the Franchise Tax Board, and after several days of checking with them, during which time the Sacramento office informed us that we had submitted the forms after the regular computer time so that we would not be registered in the records as being back in action till next month. We finally hassled this one out with the SF office, who called the Sacto office and after much checking back and forth, we got a letter officially lifting the forfeiture and revocation of privileges, and a certification from the Secretary of State reinstating our name. My impression from all of this is that Buddy is lackadaisical, and talks big but doesn't produce.

B-46 (31)

5. Peoples Temple audit letters from IRS: The first letter came and we took it to Buddy. His recommendation then was not to comply, that the ~~xxxxxxxxxxxx~~ questions asked were groundless, that he suspected they were questions based on suspicion of unrelated business income but that the only questions IRS could ask at the district level could only deal with whether we were functioning as a church, and thus the questions re profit and income and financial statements didn't have to be answered. It was our impression that after the first delay letter he was to write, asking for an extension of time, which he did; that the next letter would be a general protest based on the grounds that the questions in the letter didn't have any right being asked. However, he said today that after he had talked with his IRS contact, the district office can ask such questions with the intent of determining whether we are operating as a church, that it is not necessarily a question of unrelated business income, and that the best thing to do would be to reply to the letter and not protest it. He went ahead and wrote this letter, and did not confer with us about it nor did he show it to us before it went out in the mail. He gave a copy to Clancy after it had been already been mailed. When we questioned this today, he explained that he had been mistaken before but after conferring with his IRS friend, he concluded that the best thing would be not to provoke the national regional director by not complying with the district director, and rather comply with the district director and possibly head off an audit by the regional director. However, this is in direct opposition to Dr. South's recommendations, who has always recommended that we not comply. He also said that he wants affidavits of substantiating material, such as Martha's conversation with Irvin, etc. so that he can back up any claims against the IRS of outside harassment with evidence. This was one of his "talking big" periods; he tends to talk a lot about it but do the reverse. He is also disturbingly absentminded about our case as he never remembers specifics on things like Truth Enterprises, Valley Enterprises; we always have to go through background explanations about the printing, etc. as if he never heard it before.

After he replied to the first audit letter on April 10, sending it to the District Director office because the first letter had never been marked with identifying symbols or name of writer; he got another audit letter (we got it, addressed to us, despite the fact that he's written to the IRS several months ago enclosing a power of attorney and asking that mail be directed to him). The second audit letter is identical to the first, except the first cites grounds as IRS Code Section 7605(c), a copy of which we sent to you already; the second letter does not mention this Code. Buddy now plans to call the writer of the second letter, explain that he did send the first letter, to make it clear that we did respond, as he thinks they are trying to set a pattern of nonresponse, at which time the ~~xxxxx~~ whole matter would go to the national regional level and an automatic audit.

B46 (32)

6. Following is a transcript of conversation with Dr. South on 4/3 and Martha re unrelated business income; this may be old news but I have never written it up before, and Martha may have already sent a summary to you: We asked, if we had gone ahead and filed unrelated business income returns on the 3 operations Ed was concerned about, would they audit us. He replied "sure, we don't know what the source of the letter (the original IRS audit letter) is now. I don't think that if you would have filed unrelated business income, that it would have changed things. It's either a normal audit of a charitable organization to verify that they are a charitable organization that doesn't have unrelated business taxable income, or it's for some other purpose."
- ~~XXXXXXXXXXXXXXXXXXXXXXXXXXXX~~ "If there was a determination that you owed some amount of tax, they could levy on your assets, but you would have an opportunity to pay. Only levy the amount that they determined that we owed. They can record a lien if you fail to pay, and by recording the lien, would preclude you from selling property. On all property until you cleared the tax bill.

Re the Hargis case, tax exemption revoked retroactively:
"I don't think it has any bearing on us at this point; you're jumping the gun. First they have to make the determination that you're not a tax exempt organization. Then after that we go through the courts. Once they determine that you're not a church, then your income is subject to tax, retroactive. They can only go back 3 years.

7. See Law Office Report #22, page 4, item 9: re church exemption 1976, 1959 Geary property, S.F. In that item I explained that I sent over a request for instructions in January, and attached a copy of the request. I am attaching a copy of that request again. The reason for this is that I have discovered that I made a mistake and I don't know that it's a retrievable one at this point---I said in the request that last year Chaikin filled in the tax form saying that a caretaker and a secretary stayed in 2 small rooms when working overnight. The directions came back, fill it out same as last year, and mail it in. I took it in personally and got a lot of flak from the tax assessor's clerk, who was worried about the statement re someone living in the building. Later Martha and I were at Buddy's office, and he had our tax exemption file on P.T.; looking through it I found the 1977 Property Tax Exemption application which had been ~~submitted~~ submitted last year by Chaikin; it said NO ONE lived in the building. The form that I quoted from when I sent over the request for instructions was the 1976 application, not the 1977. So, although the application was taken in personally and then mailed certified return receipt requested, we don't know if we will pass the test, because I filled it out wrong on the back. Have heard nothing further since it was mailed in. Better check with Chaikin on this one.

B-46(33)

8. Another tax problem: For the past 2 years or more, certain people were on attendant care for disabled seniors, including Tenna Turner, Juanita Bogue, Judy Merriam, Andy Silver. Tish and Ed conferred on the problem of quarterly tax returns for these people, which is required by the State tax; however, no one ever reached a final decision other than not to do anything. Kris K. wrote it up several times, sent it over, never got an answer. Now I have Judy Merriam's records given to me by her; Andy was running around trying to find out from Kris and Jinny Cheek how to file his taxes as attendant care til I stopped him and said wait. Kris has said that it is a loophole situation, where if you dont report, they dont know about you. However, looking at Judy's papers, I wonder. See attached copies. One of the rationales for stalling was that gradually all of the attendants left. But we do have Andy, and we do have Judy, who still takes care of Jewel and Viola. How do we resolve this problem?
9. Attached is copy of Bonnie's write-up re problems she had with RWV people taxes, and re the property business tax exemption application form. The original is in the envelope with the tax returns.

I AM SENDING OVER A COPY OF THIS KGRK REPORT FOR TISH, A COPY FOR JULIA, A COPY FOR MILDRED = 3.

B.46(34)



STATE OF CALIFORNIA

FRANCHISE TAX BOARD

SACRAMENTO, CALIFORNIA 95837

April 13, 1978

Peoples Temple of the Disciples of Christ
P.O. Box 15384
San Francisco, CA 94115

Subject : CERTIFICATE OF RELIEF FROM SUSPENSION OR FORFEITURE
Corporate Name : PEOPLES TEMPLE OF THE DISCIPLES OF CHRIST
Corporate Number: 5005440 PT20T

This corporation has been relieved of suspension or forfeiture and is now
in good standing with the Franchise Tax Board.

Almond
Collection Section
Telephone
(415) 557-0796

FTB 2557 (3-76)

B 4 b (30)

RECEIPT


Issuing Certificate of Reservation
For Corporate Name _____ \$4.00

Special Handling:

Jean F. Brown
P.O. Box 15023
San Francisco, California 94115

No. 77704

State of California No. 77704




Office of the
Secretary of State

I, **MARCH FONG EU**, Secretary of State of the State of California, do hereby certify that the name:

PEOPLES TEMPLE OF THE DISCIPLES OF CHRIST

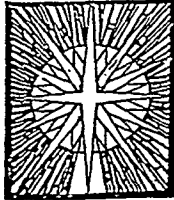
is not one which is likely to mislead the public and is not the same as, and does not resemble, so closely as to tend to deceive the name of a corporation formed under the laws of this State, or the name of a corporation not incorporated under the laws of this State which is authorized to transact intrastate business in this State, or a name which is under reservation, as provided in Section 201 of the Corporations Code of this State, and that this name is hereby reserved for a period of sixty days commencing on the date hereof for the use of the applicant for this certificate.



Issued April 10, 1978 rb

March Fong Eu
Secretary of State

B 48 (36)



**PEOPLES
TEMPLE**

OF THE
DISCIPLES OF CHRIST

**Jim Jones,
Pastor**

April 6, 1978

*"For I was an hungred
and ye gave me meat;
I was thirsty
and ye gave me drink;
I was a stranger
and ye took me in;
Naked, and ye clothed me;
I was sick, and ye visited me;
I was in prison,
and ye came unto me.*

*"Then shall the righteous
Answer him, saying,*

*When saw we thee an hungred
And fed thee?*

*Or thirsty
And gave thee drink?*

*When saw we thee a stranger
And took thee in?*

*Or naked, and clothed thee?
Or when saw we thee sick?
Or in prison,
And came unto thee?*

*"Verily I say unto you,
Inasmuch as ye have done it
Unto one of the least of these,
Ye have done it unto me."*

Matthew 25:35-40

Office of the Secretary of State
Corporate Division, Exempt Division
Sacramento
California

Re: Peoples Temple of the Disciples of Christ

Dear Sirs:

This office has received from the Franchise Tax Board Notice of Suspension or Forfeiture, and our attorneys are presently corresponding with the Franchise Tax Board about the Notice.

On behalf of Peoples Temple, I am hereby requesting that you reserve the name of Peoples Temple of the Disciples of Christ, a California corporation, until said corporation is determined to be revived in good standing.

Sincerely,

Jean F. Brown

Jean F. Brown
Assistant Secretary
Board of Directors
Peoples Temple of the Disciples of Christ

B 4 b (37)

LAW OFFICES OF
MARSHALL R. BENTZMAN
1256 MARKET STREET
SAN FRANCISCO, CA 94102
(415) 864-2131

HAND DELIVERED

April 7, 1978

State of California
Franchise Tax Board
Sacramento, California 95857

Attention: Ms. Jackie Nance, Office Supervisor
Exempt Unit

Re: Peoples Temple of the Disciples of Christ (PT)
Corporate Number : 5005440
Parent Number : 0256780

Dear Ms. Nance:

Enclosed for your records and pursuant to our telephone conversation today are:

- 1). Application for Relief From Suspension.
- 2). PT check number 989, dated April 5, 1978, in the amount of \$10.00 as payment of revivor fee.
- 3). Forms 199B for calendar year 1974, 1975, and 1976.

As you know, the Forms 199B for 1974, 1975, and 1976 were filed on March 31, 1978, but had not been cleared by your computer records.

This letter also confirms our discussion of a January 23, 1978 letter from your office (symbols -- 344;GR/RPT: me) which relieved Peoples Temple of filing this Form 199B for calendar years after 1976. Therefore, no Form 199B must be filed for 1977 and thereafter due to our being included in our/organization's filing of their group returns. parent

Thank you for your cooperation in this matter.

Yours truly,

Marshall R. Bentzman
Marshall R. Bentzman

enclosures
cc: Peoples Temple

MRB/jfb

B 4b 38)

HAND DELIVERED

RECEIVED
APR 7 1978
FRANCHISE TAX BOARD
SAN FRANCISCO, CALIF.

PEOPLES TEMPLE
OF THE DISCIPLES OF CHRIST
P.O. BOX 13384
SAN FRANCISCO, CALIF. 94115

Bank of Montreal
(California)
222 CALIFORNIA STREET
SAN FRANCISCO, CALIF. 94104
4/5 1978

98:
11:
121

PAY No More than ten and no/100 No more than DOLLARS \$ 17.00/100

TO THE ORDER OF

Franchise Tax Board
315 Larkin
San Francisco CA

Carol A. Stalkin
Jan F. Brown

⑆000989⑆ ⑆1210⑆0003⑆ 00 10330 6⑈

PEOPLES TEMPLE
OF THE DISCIPLES OF CHRIST

DETACH AND RETAIN THIS STATEMENT
THE ATTACHED CHECK IS IN PAYMENT OF ITEM DESCRIBED BELOW
IF NOT CORRECT PLEASE NOTIFY US PROMPTLY. NO RECEIPT RETURN

DELUXE - FORM WVC-2 V-2

DATE	DESCRIPTION	AMOUNT
4/7/78	Franchise Tax Board Reviver Fee	\$ 17.00

B 4 6 (39)



CALIFORNIA



EXEMPT ORGANIZATION ANNUAL INFORMATION STATEMENT

For calendar year 1976 or fiscal year begun _____, 1976, and ended _____, 1977

Peoples Temple of the Disciples of Christ
P.O. Box 15023
San Francisco CA 94115

Table with columns: SERIAL NO., CY, CA, A, CC. Includes fields for CORPORATE OR ORGANIZATION NO. (5005440) and FEDERAL EMPLOYER IDENTIFICATION NO. (BIN 35-0868116).

PLEASE AFFIX PREADDRESSED LABEL. PRINT OR TYPE

COMPLETE ONLY ONE OF THE FOLLOWING APPLICABLE PARTS (SEE INSTRUCTIONS ON REVERSE)

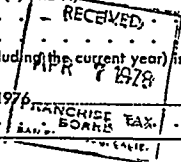
PART I. All churches, apostolic organizations and religious orders with exclusively religious activities complete this part. (See Instruction A.)

- 1. Indicate the various sources of this organization's receipts by approximate percentage of each item.
a. Contributions, gifts, or grants 94%
b. Income from debt-financed property (rental, lease, dividends, interest, etc.) 4%
c. Other income (describe) 2%

PART II. Organizations controlled by State or Public Body, check box [] (See Instruction A (5)).

PART III. Other exempt organizations with gross receipts normally \$5,000 or less (if average gross receipts exceed \$5,000, Form 199 must be filed) complete the following: (See Instruction A (3) and F.)

- a. Gross receipts from dues, fees and assessment of members \$
b. Total gross receipts \$
c. If gross receipts for this year are over \$5,000 but the average for the last three years (including the current year) is not over \$5,000, complete the following:
GROSS RECEIPTS FOR: 1974 _____ 1975 _____ 1976 _____
Average gross receipts for reporting _____



TO BE COMPLETED BY ALL ORGANIZATIONS

- a. Describe primary and secondary activities (attach separate sheet if needed).
1. Principal: Religious worship and human service.
2. Secondary: Christian Sunday School, care for the aged & retarded children.
b. If exempt under Section 23701d, have you during the year (1) attempted to influence any national, state, or local legislation, or (2) participated or intervened in any political campaign? (See Instruction F for definitions).
[] Yes [X] No If "Yes," attach a detailed description of such activities and copies of any materials published in connection with such activities.
c. Check form(s) filed for current year: Federal [] 990 [] 990T [] 1120; State [] 109
d. The books are in care of Loretta Leroy Telephone Number: 922 6418
Located at San Francisco CA

Under penalties of perjury, I declare that I have examined this statement, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

3/31/78 Date Signature of officer: Dan F. Brown Assistant Secretary California State in which signed

Table with columns: Date, Signature of individual or firm preparing this statement, Address

MAIL STATEMENT TO FRANCHISE TAX BOARD, SACRAMENTO, CALIFORNIA 95857 B-4 b (40)



CALIFORNIA



EXEMPT ORGANIZATION ANNUAL INFORMATION STATEMENT

For calendar year 1975 or fiscal year begun _____, 1975, and ended _____, 1976

Indicate address change on label.

Peoples Temple of the Disciples of Christ
P.O. Box 15023
San Francisco CA 94115

DO NOT USE THESE SPACES			
SERIAL NO.			
CY	CA	A	CC
CORPORATE OR ORGANIZATION NO.			
5005440			
FEDERAL EMPLOYER IDENTIFICATION NO.			
EIN 35-0868116			
TEL 94 233 7066			

PLEASE AFFIX PREADDRESSED LABEL, PRINT OR TYPE

COMPLETE ONLY ONE OF THE FOLLOWING APPLICABLE PARTS (SEE INSTRUCTIONS ON REVERSE)

PART I. All churches, apostolic organizations and religious orders with exclusively religious activities complete this part. (See Instruction A.)

1. Indicate the various sources of this organization's receipts by approximate percentage of each item.

a. Contributions, gifts, or grants	94 %
b. Income from debt-financed property (rental, lease, dividends, interest, etc.)	4 %
c. Other rental or lease income	2 %
d. Other income (describe)	2 %
2. Is this a group report filed on behalf of affiliated churches? Yes No If "Yes," see Instruction B.

PART II. Organizations controlled by State or Public Body, check box (See Instruction A (5)).

PART III. Other exempt organizations with gross receipts \$5,000 or less complete the following. (See Instruction A (3) and F.)

a. Total gross receipts	\$ _____
b. Total assets. (Fair Market Value) at end of year	\$ _____

RECEIVED
APR 7 1978
FRANCHISE TAX BOARD
SAN FRANCISCO, CALIF.

TO BE COMPLETED BY ALL ORGANIZATIONS

- a. Describe primary and secondary activities (attach separate sheet if needed).
 1. Principal: Religious worship and human service.
 2. Secondary: Christian Sunday School, care for the aged & retarded child
- b. If exempt under Section 23701d, have you during the year (1) attempted to influence any national, state, or local legislation, or (2) participated or intervened in any political campaign? (See Instruction F for definitions).
 Yes No If "Yes," attach a detailed description of such activities and copies of any materials published in connection with such activities.
- c. Check form(s) filed for current year: Federal 990 990T 1120; State 109

Under penalties of perjury, I declare that I have examined this statement, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

3/31/78 Date John F. Brown Signature of officer Assistant Secretary Title California State in which signed

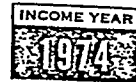
____ Date _____ Signature of individual or firm preparing this statement _____ Address _____

MAIL STATEMENT TO FRANCHISE TAX BOARD, SACRAMENTO, CALIFORNIA 95857

B 4 6 (41)



CALIFORNIA



EXEMPT ORGANIZATION ANNUAL INFORMATION STATEMENT

For calendar year 1974 or fiscal year begun _____, 1974, and ended _____, 1975

Name of organization: Peoples Temple of the Disciples of Christ
Address (number and street): P.O. Box 15023
City or town, State and ZIP code: San Francisco CA 94115

Table with columns: SERIAL NO., CY, CA, A, CC. Includes Corporate or Organization No. 5005440 and Federal Employer Identification No. EIN-35-0868115.

COMPLETE ONLY ONE OF THE FOLLOWING APPLICABLE PARTS (SEE INSTRUCTIONS ON REVERSE)

PART I. All churches, apostolic organizations and religious orders with exclusively religious activities complete this part. (See Instruction A.)

- 1. Indicate the various sources of this organization's receipts by approximate percentage of each item.
a. Contributions, gifts, or grants 92%
b. Income from debt-financed property (rental, lease, dividends, interest, etc.) 5%
c. Other rental or lease income
d. Other income (describe) 3%
2. Is this a group report filed on behalf of affiliated churches? [] Yes [X] No

PART II. Organizations controlled by State or Public Body, check box [] (See Instruction A (5)).

PART III. Other exempt organizations with gross receipts \$5,000 or less complete the following: (See Instruction A (3) and F.)

- a. Total gross receipts
b. Total assets. (Fair Market Value) at end of year

RECEIVED APR 4 1975 FRANCHISE TAX BOARD SAN FRANCISCO, CALIF.

TO BE COMPLETED BY ALL ORGANIZATIONS

- a. Describe primary and secondary activities (attach separate sheet if needed).
1. Principal: Religious worship and human service
2. Secondary: Christian Sunday School, care for the aged & retarded children
b. If exempt under Section 23701d, have you during the year (1) attempted to influence any national, state, or local legislation, or (2) participated or intervened in any political campaign?
c. Check form(s) filed for current year: Federal [] 990 [] 990T [] 1120 State [] 109

Under penalties of perjury, I declare that I have examined this statement, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

3/31/78 Date Signature of officer: Jean F. Brown Assistant Secretary California State in which signed

MAIL STATEMENT TO FRANCHISE TAX BOARD, SACRAMENTO, CALIFORNIA 95857

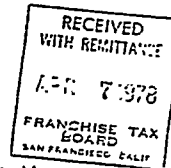
B 4 b (42)

STATE OF CALIFORNIA
FRANCHISE TAX BOARD
SACRAMENTO CA 95857



**NOTICE OF SUSPENSION
OR FORFEITURE**

Date: 04/03/78



PEOPLES TEMPLE OF THE DISCIPLES OF CHRIST, Corporate No.: 5005440 PT20T
IST,

PO BX 214
REDWOOD VLY CA 95470

THE RIGHTS, POWERS, AND PRIVILEGES OF THIS CORPORATION HAVE BEEN SUSPENDED BECAUSE YOU HAVE NOT PAID THE AMOUNT DUE OR FILED THE REQUIRED RETURN.

YOUR RIGHT TO THE CORPORATE NAME HAS BEEN FORFEITED AND IT MAY BE NECESSARY TO SELECT A NEW CORPORATE NAME BEFORE THE CORPORATION CAN BE REVIVED TO GOOD STANDING.

IF THE CORPORATION INTENDS TO TRANSACT BUSINESS OR PROTECT THE CORPORATE NAME, IT MUST REVIVE TO GOOD STANDING IMMEDIATELY.

EXEMPT SECTION
TELEPHONE (916) 355-0392

FTB 2520-M (3-77)

B-46(43)

STATUS QUESTIONNAIRE
and
APPLICATION FOR RELIEF FROM SUSPENSION OR FORFEITURE

Complete the following and return to the Franchise Tax Board, P.O.
Box 1468, Sacramento, California 95807

1. Describe status of activity; check appropriate block.

Never active

Was active but ceased activity _____

Still active, began activity Nov. 26, 1965
(DATE)

2. If the corporation is to be relieved from suspension or forfeiture, check box and complete the following:

I hereby make application to have the corporation relieved from suspension or forfeiture.

The corporation's annual accounting period ends Dec. 31, 1977.
Accounting period must end on the last day of a month.

3. If the corporation is to remain suspended or forfeited, complete the following:

A. List all real and/or personal property in which the corporation has an interest, equity or ownership.

B. If assets have been distributed, when and to whom were distributions made?

C. Names and addresses of principal officers.

I certify and declare under penalties of perjury that the foregoing statements are true and complete to the best of my knowledge and belief.

Carol A. Stahl President 4/7/78
(SIGNED) (TITLE) (DATE)

Any stockholder or creditor or a majority of the surviving trustees or directors may sign on behalf of a California bank or corporation.
Any officer, stockholder or creditor may sign on behalf of a foreign bank or corporation.

B4 b (44)

Internal Revenue Service

Department of the Treasury

District
Director

450 Golden Gate Ave., Box 36020
San Francisco, Calif. 94102

Peoples Temple of the
Disciples of Christ
P.O. Box 15023
San Francisco, CA 94115

Person to Contact:
Tak Fukuchi
Telephone Number:
(415) 556-1585
Refer Reply to:
EP/EO:EO-1
Date: APR 13 1978

Gentlemen:

This letter is in regards to our letter of February 21, 1978, wherein we requested your cooperation in submitting for our review, within ten days, certain data from your books and records. To date, we have had no response from you.

For your information, we repeat the data requested in our original letter of February 21, 1978.

- 1) A copy of your organization documents - Articles of Incorporation, Articles of Association, by-laws, or any other written instrument by which your organization was created.
- 2) A copy of your most recent consolidated financial statement including a balance sheet and a statement of revenue and expenses.
- 3) Copies of payroll tax returns, Form 941 and 940 filed for the year 1977.
- 4) Copies of application for license or permit to operate a commercial activity of any kind in any city, county, or state.

The data should be mailed or delivered to the address shown above.

B46 (45)

Peoples Temple of the
Disciples of Christ

If we do not hear from you within a reasonable period of
time, we may be forced to conclude that an audit is
necessary to determine whether your organization is organized
and operated as an organization described in section 501(c)(3)
of the Internal Revenue Code.

Sincerely,

Nike Fossi
R

District Director

B46(46)

LAW OFFICES OF
MARSHALL R. BENTZMAN
1256 MARKET STREET
SAN FRANCISCO, CA 94102
(415) 864-3131

April 10, 1978

District Director, IRS
450 Golden Gate Avenue
P.O. Box 36020
S.F., CA 94102

Re: People's Temple of the Disciples of Christ

Dear Sir:

In response to your letter of February 21, 1978,
please be informed that:

- 1) People's Temple did not file Forms 941 and 940 for the calendar year 1977 due to the fact that they had no employees during that time,
- 2) As of this date, there are no copies of applications for a license or permit to operate a commercial activity of any kind since no commercial activities were in fact operated. We are still checking our records to verify if we have missed any applications for licenses or permits as of this date, and if any are discovered, they will be forwarded to your office.

Your requests #1 and #2 in your February 21, 1978 letter will be supplied sometime this month as we are gathering that information for forwarding to your office.

I hereby request a conference with your office to determine the scope of this examination as to why it is being conducted and what is expected to be found other than a church operating completely within the purview of Section 501(c)(3) of the Internal Revenue Code.

Yours truly,

Marshall R. Bentzman
Marshall R. Bentzman

cc: People's Temple
mrb/mv

B46(47)

Internal Revenue Service

Department of the Treasury

District
Director

450 Golden Gate Ave., Box 36020
San Francisco, Calif. 94102

FEB 21 1978

Peoples Temple of the
Disciples of Christ
P.O. Box 15023
San Francisco, Calif. 94115

Gentlemen:

An examination of your organization is being considered to determine whether it is organized and operated as provided by Section 501(c)(3) of the Internal Revenue Code and to determine if it receives income from any activity which may be subject to income tax as provided by Section 511 of the Internal Revenue Code.

To determine whether an examination is warranted, we are requesting for our review, the following preliminary data from your books and records:

- 1) A copy of your organizational documents - articles of incorporation, articles of association, by-laws, or any other written instrument by which your organization was created.
- 2) A copy of your most recent consolidated financial statement including a balance sheet and a statement of revenue and expenses.
- 3) Copies of payroll tax returns, Forms 941 and 940 filed for the year 1977.
- 4) Copies of application for license or permit to operate a commercial activity of any kind in any city, county, or state.

Your cooperation in mailing this data to the address shown above within the next ten days will be appreciated.

B48 (48)

Peoples Temple of the Disciples of Christ

Please be advised that if an examination is deemed necessary, you will be so notified in writing and such examination will be conducted within the purview of Section 7605(c) of the Internal Revenue Code of 1954 and the Regulations thereunder.

Sincerely,

Kurt F. Uehling
District Director

B4b(49)

State of California - Human Relations Agency

Department of Social Welfare

NOTICE OF ACTION

CITY AND COUNTY OF SAN FRANCISCO
DEPARTMENT OF SOCIAL SERVICES
P.O. Box 7988
SAN FRANCISCO, CALIFORNIA 94120

Eddie Rinnels
1029 Henry St #24
S.F. - C. 94109

State No. 38-583017-02
Date 12-16-77

OAS _____ ATD _____
AB _____ APSE _____

Judy McCreim
Your Chore Service allotment
effective 11-1-77

will be _____ hours per week
will remain at 31.5 hours per week
will be reduced to _____ hours per week
will be increased to _____ hours per week

The statutes and/or regulations which require the action are:

AB 2543 - 1976 Cost of Living Adjustments and County approved rate adopted 1/27/77 at \$2.90/hr. including both the Employer's share of FICA and the Employee's share of FICA.

The specific reasons and the facts which support this action are as follows:

The Chore Service payment for the pay period from _____ to _____ is computed as follows:

\$2.90 x 433 X 31.5 = \$400.00 *May*
Total hours per ~~month~~ week TOTAL AMOUNT

This includes:

Employer's FICA share = \$ 22.21
Employee's FICA share = \$ 22.21
Net Wage to Chore Service = \$ 355.58

If eligible, Retroactive payment from _____ to _____ will be _____

including Employer's FICA \$ _____ Amount
Employee's FICA \$ _____
Net Wage \$ _____

558 - 9261
Telephone Number

[Signature] XR17
Eligibility Worker Unit

REMANDER: Retain this and all future copies of this Action Letter for Income Tax Withholding and Social Security tax purposes. No further payment statement(s) will be issued.

ABCD 239- Chore Service SFDSS (2/77)

B 46(50)

State of California - Human Relations Agency

Department of Social Welfare

NOTICE OF ACTION

CITY AND COUNTY OF SAN FRANCISCO
DEPARTMENT OF SOCIAL SERVICES
P.O. Box 7988
SAN FRANCISCO, CALIFORNIA 94120

Godshalk, Viola
1029 Geary St. #28
San Francisco, CA. 94109

State No. 33- HC-0 *884952*
Date *12-21-77*

GAS _____ ATD _____
AB _____ APSE _____

Your Chore Service allotment
effective *11-15-77*

will be _____ hours per week
will remain at *20* hours per week
will be reduced to _____ hours per week
will be increased to _____ hours per week

The statutes and/or regulations which require the action are:

AB 2543 - 1976 Cost of Living Adjustments and County approved rate adopted 1/27/77 at
\$2.90/hr. including both the Employer's share of FICA and the Employee's share of
FICA.

The specific reasons and the facts which support this action are as follows:

The Chore Service payment for the pay period from *Nov. 15* to *Dec. 14*
is computed as follows:

$\$2.90 \times 4.33 \times 20 \text{ hours per week}$ = \$ 251.14
Total hours per month TOTAL AMOUNT

This includes:

Employer's FICA share = \$ 13.89
Employee's FICA share = \$ 13.89
Net Wage to Chore Service = \$ 223.36

If eligible, retroactive payment from _____ to _____ will be _____
Amount

including Employer's FICA \$ _____
Employee's FICA \$ _____
Net Wage \$ _____

558-2261 Telephone Number X913 Eligibility Worker 176 Unit

REMINDER: Retain this and all future copies of this Action Letter for Income Tax
Withholding and Social Security tax purposes. No further payment statement(s)
will be issued.

ABCD 239- Chore Service SFDSS (2/77)

B46(5)

Betty -

Judith Merriam

I took care of May Griffith for almost a year, and got paid for that time from the government. Please check with Chris Rice about how much I was paid each month, and for that period of time for income tax. I also took care of Jewel Blenslie for a full year. I got paid for a full year. Thank you
Dear & wages,

B4b(52)

My checks came from: City & County of San Francisco
Not paid for taking care of these ^{people} (Holmes & Merritt).

* Betty - Income tax form & Information - I did not pay ~~any~~ into my income tax this past year.

Check with Chris Kice about Mae Griffith & Eddie (Jewel) Runnels' records, that she has of the checks that I received for them in 1977 - also Viola Hodshalk's. I received these checks for Mae Griffith, Viola & Jewel:

Check for	Number	Date	Amt.	(for 2 checks before she left)
Let check for Mae Griffith	50224	9-12-77	247.95	
Viola Hodshalk	577465	10-26-77	255.20	
"	603073	Nov. 77	266.80	
"	650987	12-16-77	251.14	
Eddie Runnels	528957	9-28-77	391.50	
"	552870	10-13-77	391.50	
"	601298	11-14-77	400.00	
"	650671	12-16-77	400.00	

I think: I ^{first} started getting paid for Viola in Oct., 1977.

I received a raise of approximately \$20.00 after a month starting in May? 1977, for Jewel & also Mae Griffith.

B46(53) Judith Merriam

Jean Brown

This is a tax form we file with the City of San Francisco annually to qualify for exemption from City property tax, as a religious organization using the premises solely and exclusively for religious worship on the premises.

We file these forms every year, with usually about the same answers. The main question to wonder about is that they ask if anyone resides in the building. We are not zoned for living in the building.

Last year, chaikin wrote in response to this,

"yes, caretaker and secretary, 2 small rooms only when working overnight."

the year before, cartmell put
"yes, 2 people reside in the building."

and on the original one, tim stoen put for 1972/73, "commencing 2/1/73 4 rooms were used for living quarters for 5 persons, all being assistant pastors, custodian and clerks."

They inspected the church in October 1975.

I would suggest we hold this til March 1978, as it is not due til March 31. By that time there may be very few people left living in the building.

I would also suggest we send a copy overseas and get their advice.

This is the kind of form Chaikin would delay on as long as possible, at least til March, to put off any possible inspection until absolutely necessary.

(There is also the possibility that June 1/7/78 the City might anticipate denying our exemption, considering our political activity ... another reason to delay for now though my guess is they would not and would leave it to the IRS to do the dirty work.

*right
file over*

B46 (54)

Parcel number or
Legal Description _____

19 78 CHURCH EXEMPTION

CLAIM FOR EXEMPTION FROM PROPERTY TAXES UNDER
SECTION 3(f), 4(d), AND 5, OF ARTICLE XIII OF THE
CONSTITUTION OF THE STATE OF CALIFORNIA AND
SECTIONS 206, 206.1, AND 256 OF THE REVENUE AND TAXATION CODE
(See also Sections 251, 254, 255, 260, 270, and 271 of the Revenue and Taxation Code.)
To receive the full exemption, a claimant must complete and file this form with the Assessor by March 31.

State of California, County of San Francisco

(Name of person making claim) states:

1. That as _____
(Title, such as President, etc.)

2. of the PEOPLE'S TEMPLE OF THE DISCIPLES OF CHRIST
(Corporate or organization name of church)

3. the mailing address of which is 1859 Geary St. ZIP 94115
(Give complete address)

4. the location of the property of which is 1859 Geary Street ZIP 94115
(Give complete address)

5. that I make this claim for church exemption on behalf of said organization for the 19 78 - 19 79 fiscal year on the property listed on this form and on any accompanying forms (attach a separate form for each location);

6. that all buildings and equipment claimed as exempt are used solely for religious worship; or that any building in the course of erection is intended to be used solely for religious worship;

7. that the land claimed as exempt is required for the convenient use of said buildings;

8. that all real property owned by the church upon which exemption is claimed for parking purposes is necessarily and reasonably required for the parking of automobiles of persons attending or engaged in religious worship or religious activity, and which is not at other times used for commercial purposes. "Commercial purpose" does not include the parking of vehicles or bicycles, the revenue of which does not exceed the ordinary and necessary costs of operating and maintaining the property for parking purposes.

STATE OF CALIFORNIA
COUNTY OF San Francisco } ss

I declare under penalty of perjury that this claim for church exemption, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief.

Signature of person making claim. Date

THE QUESTIONS ON THE REVERSE SIDE ARE A PART OF THIS CLAIM AND MUST BE ANSWERED.
THIS EXEMPTION CLAIM IS A PUBLIC RECORD AND IS SUBJECT TO PUBLIC INSPECTION.

Received by _____
(Deputy Assessor)
of San Francisco
(County or City)
on _____
(Date)

VOL	BLOCK	LOT	F	P
5	707	18		

LOT	LAND	IMPROV	EXEMPT	NET TOTAL
1				
2				
3				

SEE ASD AH 267 FRONT 9-14-72 (REVISED 10-1-75)

B 4 6 (55)

QUESTIONNAIRE FOR CHURCH EXEMPTION

Answer each question below; give as much detail as you deem necessary to support your claim for exemption for this property. Leased property may also be exempt if listed under lines 7 or 8 below; if leased property is listed below, it is not necessary for the lessor to also claim the exemption on the Lessors' Exemption Claim.

1. State all uses of the real estate (parcel) described on the front of the form. _____

2. Is an elementary school being operated on this parcel? _____
(YES OR NO)

Is a nursery school being operated on this parcel? _____
(YES OR NO)

If either answer is "yes", provide:

- (1) name of the school _____
- (2) name of the operator _____
- (3) nursery school state license number _____
- (4) expiration date _____

If the answer to either of the above questions is "yes" and a Welfare Exemption claim has not been filed on this parcel, please contact the Assessor's Office immediately. The deadline for timely filing of the Welfare Exemption claim is March 15, EACH YEAR.

3. Has there been any change in the use of this parcel since 12:01 a.m., March 1 last year? _____ If so, explain.
(YES OR NO)

4. Has there been any construction commenced and/or completed on this parcel since 12:01 a.m., March 1 last year? _____
(YES OR NO)

If so, explain, _____

5. Is any portion of this parcel used for living quarters for any person? _____ If so, describe that portion.
(YES OR NO)

6. Has any portion of this parcel been rented to, leased to, or been used and/or operated by some person or organization other than the claimant since 12:01 a.m., March 1 last year? _____ If so, describe that portion, its use, and the number of hours per week of such use.
(YES OR NO)

Generally, for the property to be exempt, both the owner and "user"/operator must file a Welfare Exemption claim.

7. Is this real estate (parcel) owned by the religious organization claiming the exemption? _____ If not, state name and address of the owner.
(YES OR NO)

Portions of the property used for parking purposes are not exempt unless owned by the religious organization.

8. Is any equipment or other property at this location being leased or rented from someone else? _____
(YES OR NO)

If the answer is "yes", list in the remarks section the name and address of the owner and the type, make, model, and serial number of the property; if the property listed is not used exclusively for religious worship, please state the other uses of the property.

REMARKS: _____

PERSON TO CONTACT DURING NORMAL BUSINESS HOURS FOR ADDITIONAL INFORMATION

Name _____
Address _____

TO: Accounting staff

FROM:

RE: Taxes, reports and so forth---answers and advice needed asap

1. Janaro business property report form for the County. Instructions were that there were no changes in the way it was to be done, etc, other than taking off equipment that we no longer have, etc. So questions on the attached schedule from last year (gotten at the Assessor's office). From talking with Claire and Rob who were both on the ranch, we cannot figure out what vehicles the following are (other than they are not at the ranch):

- a. 1958 Ford Pick-up (was it Jack Barron's???? We no longer have it regardless.
- b. 1968 Ford sedan (cannot figure out what car it is. We no longer have it either)
- c. 1972 Dodge stationwagon used for pt transportation, etc. Claire said it was never on the ranch, etc, etc.

We don't want to mess up anything, but don't know what to put down. The vehicles and other property are supposed to be things that are on the ranch as of March 1, 1978. Obviously we don't what to say if asked, etc, etc, etc. Help! We have asked for an extension of one month. Also cannot understand how figures were reached. I do understand principles behind straight line, double declining balance, etc as used in the usual sense, but applying that to say, the first entry, how does it work--what do the column headings mean in relation to what is writtene,tc.

2. Ron and Debbie Sines are not married and never have been, though their parents think so. They want to know how to file, etc. Debbie will get a refund regardless of whether she files single or married. We do not know what you put down over there for Ron. Debbie said she tried to get an answer last year about what to do and just couldn't get one ans so went ahead and filed jointly, etc.

3. Mike and Martha Kilngman are complicated by several things:

- a. Martha received a form from the govt asking info re her being head of household and her name was crossed off and Mike's name placed there. A computer print-out fed her name out and wo what are we doing about it?
- b. We understand over here that she was receiving welfare for April. Also Mike being at the ranch is living in a fishbowl and it's known all over the community, as well as by Dept of Health, that we have no children living here. So for him to claim head of household when April's passport will show she was in Guyana, etc, etc, let alone the welfare bit didn't hold up. (Checking into Head of household status, found out that it takes the child being in the home for more than half the year and only exceptions have been for child supporting parents.....

B46(57)

Schedule C-3

Lawrence Haggerty Acres.
Schedule of Depreciation
1976

RECEIVED
APR 18 1977

Hendricks County
Auditors Office

PREPARED BY	
APPROVED BY	

55*

Date Acquired	Item	Cost or Fair Market Value		Salvage*	Depreciation 1976		
		Basic	Credit		Balance	Deprec.	
4/73	1/2yr Bunk beds	275-			28-	100-	9260
8/73	3/4yr Washer	154-			32-		
7/73	1/2yr 1958 Ford Pickup	100-			25-		
11/73	5yr 1970 Dodge Van	2049-	95.62		102-	57863	28730
12/73	5yr 1968 Ford Sedan <small>1100 for 10% pers. total cost 1100 for 10% pers. training</small>	990-	23.10		41-		
4/74	5yr 1971 White Ford Van	2792-	130.29			128978	66769
11/74	3yr 1968 Chrysler Sta Wagon	1350-	31.50			162326	31162
1/76	150A 1972 Dodge Sta Wagon	360.14	8.40			18797 1/2	9398
2/76	3 Sewing Mch. for Quaker (Kitchen)	2147-				2147-	805.12
5/76	150A 8 used Bureaus	2596-				2596-	127799
5/76	150A 3 Bunk Beds (6 rooms)	495-				495-	18562
6/76	150A 4 Ward Kitchen Range	750-				750-	375-
		2014-				2014-	755.25
							482112

* No Salvage as patients are mentally retarded. Semi-adult male youths & are very hard on furniture, often breaking it in tentum

B46(58)

RE: TAXES

Attached with this report are xeroxes of all of the tax returns which have been mailed in after your rough drafts were received in the mail last week.

Some of the people on Evelyn's mother's list which had been chosen to itemize 50% had already done their own, including me, because it was my understanding until I received the packet in the mail that communals were to do their own, and do it on the short form. Well, we caught what we could, and have some questions about others:

1. We noticed you itemized the maximum 50% ^{donation} on several, but on their matching State returns there was no itemization. I think there were only about 4 or 5 State returns that had itemized church donations, and then it wasn't the maximum 20% for the State limit. You did itemize 20% on Mike Klingman's, but we have to redo it because you've shown him as head of household while we believe Ellen had April in 1977 with her and was collecting afdc for her. And this year the State Franchise Tax Board sent Ellen a questionnaire to fill out explaining why she claimed head of household in 1976.
2. Some of the problems I had Bonnie look at the Saturday before the 17th, and she noticed that the sales tax deduction on the State and IRS returns did not match any figures in the tables provided in the directions in the tax books. The rule is that if you use the standards figures in the tax instruction tables, then you don't have to worry about providing receipts. However, Bonnie says she cannot figure out where the sales tax deduction figures came from; cannot find them in the tax pamphlets nor in the Master Tax Guide.
 - a. We had to redo Jerry Wilson because you had him head of household and claiming his 3 kids; those kids haven't been with him for over a year and the welfare and d.a. chased him for awhile before we took over in Sept. 1977 when he lived apostolically, and we started paying regular child support payments for him.
 - b. Claire filed an extension of time for one month on the County ~~xxxxxxx~~ business property statement as the sample that we have from last year which Evelyn's mother filed showed cars and items on the depreciation schedule which neither Claire nor Bonnie could trace down as existing ever at the ranch. Bonnie will ~~xxxx~~ figure out ~~what~~ as best she can a form and send it down for your review and return. We have 1 month extension applied for; Bonnie called the County Tax Office and confirmed that they do grant such extensions before Claire went ahead and mailed it in.

B46(59)

3. The tax package on Truth Enterprises was sent over this week with Georgia; I understand tonight that the brief case is found and ~~as~~ this envelope should be in it; Betty prepared it with blank tax forms and xeroxes of recap sheets of expenditures and income, etc. If anything further is needed let me know.
4. Franchise Tax Board Notice of Revocation and Forfeiture of Privileges sent to P.T. last week: Martha has probably also already written this one up, so this may be redundant. The Notice was sent supposedly because we had never filed the Forms 199B for the years 1974, 1975 and 1976, information returns. Ed left instructions that these were to be done when he went overseas, but no one here knew how to do it because we didn't know what percentages to put in regarding donations, properties, etc. We had taken the forms to Buddy, and he was going to file them, and he was aware of the deadline. But he didn't mention them again, and we failed to pick up on them also, and so the time passed and he did not file them. When we took the Revocation and Forfeiture notice into him, he fell back on the excuse that we had never given him figures to fill in the forms. Well, he should have had it calendared, but of course that does not excuse us from the responsibility of reminding him and being on top of the situation enough to fill out the forms before the deadline. The night we took the Notice in, we filled out the information returns in his office, comparing the previous years before 1974 to arrive at some percentages. Attached are copies of the informational returns. Buddy mailed them in with the attached letter, assuming all would work out. But we wanted to be sure and had Tom Adams take the forms personally to Sacramento, including a letter reserving the corporate name of Peoples Temple (which Dr. South had recommended was absolutely necessary, whereas Buddy had not even mentioned it). Sacramento would not accept the reserve letter, and didn't give Tom any kind of receipt ~~other than~~ ~~a stamp on the forms 199B~~. Later we had him take in duplicates to the San Francisco office of the Franchise Tax Board, and after several days of checking with them, during which time the Sacramento office informed us that we had submitted the forms after the regular computer time so that we would not be registered in the records as being back in action till next month. We finally hassled this one out with the SF office, who called the Sacto office and after much checking back and forth, we got a letter officially lifting the forfeiture and revocation of privileges, and a certification from the Secretary of State reinstating our name. My impression from all of this is that Buddy is lackadaisical, and talks big but doesn't produce.

L. J. E.

B 4 b (60)

5. Peoples Temple audit letters from IRS: The first letter came and we took it to Buddy. His recommendation then was not to comply; that the ~~xxxxxxxxxxxx~~ questions asked were groundless, that he suspected they were questions based on suspicion of unrelated business income but that the only questions IRS could ask at the district level could only deal with whether we were functioning as a church, and thus the questions re profit and income and financial statements didnt have to be answered. It was our impression that after the first delay letter he was to write, asking for an extension of time, which he did; that the next letter would be a general protest based on the grounds that the questions in the letter didnt have any right being asked. However, he said today that after he had talked with his IRS contact, ^{to} ~~the~~ ^{send} ~~the~~ district office can ask such questions with the intent of determining whether we are operating as a church, that it is not necessarily a question of unrelated business income, and that the best thing to do would be to reply to the letter and not protest it. He went ahead and wrote this letter, and did not confer with us about it nor did he show it to us before it went out in the mail. He gave a copy to Clancy after it had been already been mailed. When we questioned this today, he explained that he had been mistaken before but after conferring with his IRS Friend, he concluded that the best thing would be not to provoke the national regional director by not complying with the district director, and rather comply with the district director and possibly head off an audit by the regional director. However, this is in direct opposition to Dr. South's recommendations, who has always recommended that we not comply. He also said that he wants affidavits of substantiating material, such as Martha's conversation with Irvin, etc. so that he can back up any claims against the IRS of outside harassment with evidence. This was one of his "talking big" periods; he tends to talk alot about it but do the reverse. He is also disturbingly absentminded about our case as he never remembers specifics on things like Truth Enterprises, Valley Enterprises; we always have to go through background explanations about the printing, etc. as if he never heard it before.

After he replied to the first audit letter on April 10, sending it to the District Director office because the first letter had never been marked with identifying symbols or name of writer; he got another audit letter (we got it, addressed to us, despite the fact that he's written to the IRS several months ago enclosing a power of attorney and asking that mail be directed to him). The second audit letter is identical to the first, except the first cites grounds as IRS Code Section 7605(c), a copy of which we sent to you already; the second letter does not mention this Code. Buddy now plans to call the writer of the second letter, explain that he did send the first letter, to make it clear that we did respond, as he thinks they are trying to set a pattern of nonresponse, at which time the ~~xxxxx~~ whole matter would go to the national regional level and an automatic audit.

B 46 (61)

6. Following is a transcript of conversation with Dr. South on 4/3 and Martha re unrelated business income; this may be old news but I have never written it up before, and Martha may have already sent a summary to you: We asked, if we had gone ahead and filed unrelated business income returns on the 3 operations Ed was concerned about, would they audit us. He replied "sure, we don't know what the source of the letter (the original IRS audit letter) is now. I don't think that if you would have filed unrelated business income, that it would have changed things. It's either a normal audit of a charitable organization to verify that they are a charitable organization that doesn't have unrelated business taxable income, or it's for some other purpose."
- ~~XX~~ "If there was a determination that you owed some amount of tax, they could levy on your assets, but you would have an opportunity to pay. Only levy the amount that they determined that we owed. They can record a lien if you fail to pay, and by recording the lien, would preclude you from selling property. On all property until you cleared the tax bill.

Re the Hargis case, tax exemption revoked retroactively:
 "I don't think it has any bearing on us at this point; you're jumping the gun. First they have to make the determination that you're not a tax exempt organization. Then after that we go through the courts. Once they determine that you're not a church, then your income is subject to tax, retroactive. They can only go back 3 years.

4
 12/17/78
 Tolson

7. See Law Office Report #22, page 4, item 9: re church exemption 1978, 1959 Geary property, S.F. In that item I explained that I sent over a request for instructions in January, and attached a copy of the request. I am attaching a copy of that request again. The reason for this is that I have discovered that I made a mistake and I don't know that it's a retrievable one at this point---I said in the request that last year Chaikin filled in the tax form saying that a caretaker and a secretary stayed in 2 small rooms when working overnight. The directions came back, fill it out same as last year, and mail it in. I took it in personally and got a lot of flak from the tax assessor's clerk, who was worried about the statement re someone living in the building. Later Martha and I were at Buddy's office, and he had our tax exemption file on P.T.; looking through it I found the 1977 Property Tax Exemption application which had been ~~submitted~~ submitted last year by Chaikin; it said NO ONE lived in the building. The form that I quoted from when I sent over the request for instructions was the 1976 application, not the 1977. So, although the application was taken in personally and then mailed certified return receipt requested, we don't know if we will pass the test, because I filled it out wrong on the back. Have heard nothing further since it was mailed in. Better check with Chaikin on this one.

file
 amended
 include
 forms
 Char E E

B 46 (62)

8. Another tax problem: For the past 2 years or more, certain people were on attendant care for disabled seniors, including Tenna Turner, Juanita Bogue, Judy Merriam, Andy Silver. Tish and Ed conferred on the problem of quarterly tax returns for these people, which is required by the State tax; however, no one ever reached a final decision other than not to do anything. Kris K. wrote it up several times, sent it over, never got an answer. Now I have Judy Merriam's records given to me by her; Andy was running around trying to find out from Kris and Jinny Cheek how to file his taxes as attendant care til I stopped him and said wait. Kris has said that it is a loophole situation, where if you dont report, they dont know about you. However, looking at Judy's papers, I wonder. See attached copies. One of the rationales for stalling was that gradually all of the attendants left. But we do have Andy, and we do have Judy, who still takes care of Jewel and Viola. How do we resolve this problem?

*Don't know
maybe we should
just wait and
see if they catch
up.*

9. Attached is copy of Bonnie's write-up re problems she had with RMV people taxes, and re the property business tax exemption application form. The original is in the envelope with the tax returns.

I AM SENDING OVER A COPY OF THIS KGRK REPORT FOR TISH, A COPY FOR JULIA, A COPY FOR MILDRED = 3.

B 4 b (63)

STATE OF CALIFORNIA
FRANCHISE TAX BOARD
SACRAMENTO, CALIFORNIA 95837



April 13, 1978

Peoples Temple of the Disciples of Christ
P.O. Box 15384
San Francisco, CA 94115

Subject : CERTIFICATE OF RELIEF FROM SUSPENSION OR FORFEITURE
Corporate Name : PEOPLES TEMPLE OF THE DISCIPLES OF CHRIST
Corporate Number: 5005440 PT20T

This corporation has been relieved of suspension or forfeiture and is now
in good standing with the Franchise Tax Board.

Sherrard
Collection Section
Telephone
(415) 557-0796

FTB 2557 (3-76)

B-46(64)

RECEIPT


Issuing Certificate of Reservation
For Corporate Name _____ \$4.00

Special Handling:

Jean F. Brown
P.O. Box 15023
San Francisco, California 94115

No. 77704

State of California No. 77704




Office of the
Secretary of State

I, MARCH FONG EU, Secretary of State of the State of California, do hereby certify that the name:

PEOPLES TEMPLE OF THE DISCIPLES OF CHRIST

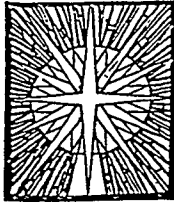
is not one which is likely to mislead the public and is not the same as, and does not resemble, so closely as to tend to deceive the name of a corporation formed under the laws of this State, or the name of a corporation not incorporated under the laws of this State which is authorized to transact intrastate business in this State, or a name which is under reservation, as provided in Section 201 of the Corporations Code of this State, and that this name is hereby reserved for a period of sixty days commencing on the date hereof for the use of the applicant for this certificate.



Issued April 10, 1978 rb

March Fong Eu
Secretary of State

B 46 (65)



**PEOPLES
TEMPLE**

OF THE
DISCIPLES OF CHRIST

**Jim Jones,
Pastor**

April 6, 1978

*"For I was an hungered
and ye gave me meat:
I was thirsty
and ye gave me drink;
I was a stranger
and ye took me in;
Naked, and ye clothed me;
I was sick, and ye visited me;
I was in prison,
and ye came unto me.*

*"Then shall the righteous
Answer him, saying,*

*When saw we thee an hungered
And fed thee?
Or thirsty,*

*And gave thee drink?
When saw we thee a stranger
And took thee in?*

*Or naked, and clothed thee?
Or when saw we thee sick?
Or in prison,*

And came unto thee?

*"Verily I say unto you,
Inasmuch as ye have done it
Unto one of the least of these...
Ye have done it unto me"*

Matthew 25:35-40

Office of the Secretary of State
Corporate Division, Exempt Division
Sacramento
California

Re: Peoples Temple of the Disciples of Christ

Dear Sirs:

This office has received from the Franchise Tax Board Notice of Suspension or Forfeiture, and our attorneys are presently corresponding with the Franchise Tax Board about the Notice.

On behalf of Peoples Temple, I am hereby requesting that you reserve the name of Peoples Temple of the Disciples of Christ, a California corporation, until said corporation is determined to be revived in good standing.

Sincerely,

Jean F. Brown

Jean F. Brown
Assistant Secretary
Board of Directors
Peoples Temple of the Disciples of Christ

B 46 (66)

HAND DELIVERED

LAW OFFICES OF
MARSHALL R. BENTZMAN
1256 MARKET STREET
SAN FRANCISCO, CA 94102
(415) 864-3131

April 7, 1978

State of California
Franchise Tax Board
Sacramento, California 95857

Attention: Ms. Jackie Nance, Office Supervisor
Exempt Unit

Re: Peoples Temple of the Disciples of Christ (PT)
Corporate Number : 5005440
Parent Number : 0256780

Dear Ms. Nance:

Enclosed for your records and pursuant to our telephone conversation today are:

- 1). Application for Relief From Suspension.
- 2). PT check number 989, dated April 5, 1978, in the amount of \$10.00 as payment of revivor fee..
- 3). Forms 199B for calendar year 1974, 1975, and 1976.

As you know, the Forms 199B for 1974, 1975, and 1976 were filed on March 31, 1978, but had not been cleared by your computer records.

This letter also confirms our discussion of a January 23, 1978 letter from your office (symbols -- 344;GR/RPT: me) which relieved Peoples Temple of filing this Form 199B for calendar years after 1976. Therefore, no Form 199B must be filed for 1977 and thereafter due to our being included in our organization's filing of their group returns. parent

Thank you for your cooperation in this matter.

Yours truly,
Marshall R. Bentzman
Marshall R. Bentzman

enclosures
cc: Peoples Temple
MRB/jfb

B4b (67)

HAND DELIVERED

RECEIVED
APR 7 1978
FRANCHISE TAX BOARD
SAN FRANCISCO, CALIF.

PEOPLES TEMPLE
OF THE DISCIPLES OF CHRIST
P.O. BOX 15384
SAN FRANCISCO, CALIF. 94115

Bank of Montreal
(California)
225 CALIFORNIA STREET
SAN FRANCISCO, CALIF. 94104

98:

11-
121

PAY No More than ten and 00/100 4/5 1978 No more than
DOLLARS \$ 17.00

TO
THE
ORDER
OF

Franchise Tax Board
345 Larkin
San Francisco CA

Carol A. Stakin
Jan F. Brown

⑆000989⑆ ⑆1210⑆0003⑆ 00 10330 6⑆

PEOPLES TEMPLE
OF THE DISCIPLES OF CHRIST

DETACH AND RETAIN THIS STATEMENT
IF NOT CORRECT PLEASE NOTIFY US PROMPTLY NO RECEIPT DEBIT

DELUXE - FORM WVC-3 V-2

DATE	DESCRIPTION	AMOUNT
4/7/78	Franchise Tax Board Revised Fee	\$17.00
B46(68)		



CALIFORNIA



EXEMPT ORGANIZATION ANNUAL INFORMATION STATEMENT

For calendar year 1976 or fiscal year begun 1976, and ended 1977

Peoples Temple of the Disciples of Christ
P.O. Box 15023
San Francisco CA 94115

Indicate address change on label.

DO NOT USE THESE SPACES			
SERIAL NO.			
CY	CA	A	EC
CORPORATE OR ORGANIZATION NO. 5005440			
FEDERAL EMPLOYER IDENTIFICATION NO. EIN 35-0868116			

PLEASE AFFIX PREADDRESSED LABEL. PRINT OR TYPE

COMPLETE ONLY ONE OF THE FOLLOWING APPLICABLE PARTS (SEE INSTRUCTIONS ON REVERSE)

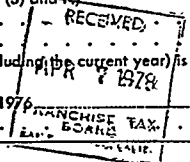
PART I. All churches, apostolic organizations and religious orders with exclusively religious activities complete this part. (See Instruction A.)

1. Indicate the various sources of this organization's receipts by approximate percentage of each item.
- a. Contributions, gifts, or grants 94 %
 - b. Income from debt-financed property (rental, lease, dividends, interest, etc.) 4 %
 - c. Other income (describe) 2 %

PART II. Organizations controlled by State or Public Body, check box . (See Instruction A (5)).

PART III. Other exempt organizations with gross receipts normally \$5,000 or less (if average gross receipts exceed \$5,000, Form 199 must be filed) complete the following: (See Instruction A (3) and F.)

- a. Gross receipts from dues, fees and assessment of members \$
- b. Total gross receipts \$
- c. If gross receipts for this year are over \$5,000 but the average for the last three years (including the current year) is not over \$5,000, complete the following:
GROSS RECEIPTS FOR: 1974. 1975. 1976.
- Average gross receipts for reporting \$



TO BE COMPLETED BY ALL ORGANIZATIONS

- a. Describe primary and secondary activities (attach separate sheet if needed).
1. Principal: Religious worship and human service.
2. Secondary: Christian Sunday School, care for the aged & retarded children.
- b. If exempt under Section 23701d, have you during the year (1) attempted to influence any national, state, or local legislation, or (2) participated or intervened in any political campaign? (See Instruction F for definitions).
 Yes No If "Yes," attach a detailed description of such activities and copies of any materials published in connection with such activities.
- c. Check form(s) filed for current year: Federal 990 990T 1120; State 109
- d. The books are in care of Laetitia Leroy Telephone Number: 922 6418
Located at San Francisco CA

Under penalties of perjury, I declare that I have examined this statement, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

3/31/78 Date Jan B Brown Signature of officer Assistant Secretary Title California State in which signed

____ Date _____ Signature of individual or firm preparing this statement _____ Address _____

MAIL STATEMENT TO FRANCHISE TAX BOARD, SACRAMENTO, CALIFORNIA 95857

845 (89)



CALIFORNIA



EXEMPT ORGANIZATION ANNUAL INFORMATION STATEMENT

For calendar year 1975 or fiscal year begun... 1975, and ended... 1976

Peoples Temple of the Disciples of Christ
P.O. Box 15023
San Francisco CA 94115

Indicate address change on label.

DO NOT USE THESE SPACES
SERIAL NO.
CORPORATE OR ORGANIZATION NO. 5005440
FEDERAL EMPLOYER IDENTIFICATION NO. EIN 35-0868116

PLEASE AFFIX PREADDRESSED LABEL. PRINT OR TYPE

COMPLETE ONLY ONE OF THE FOLLOWING APPLICABLE PARTS (SEE INSTRUCTIONS ON REVERSE)

PART I. All churches, apostolic organizations and religious orders with exclusively religious activities complete this part. (See Instruction A.)

- 1. Indicate the various sources of this organization's receipts by approximate percentage of each item.
a. Contributions, gifts, or grants 94%
b. Income from debt-financed property (rental, lease, dividends, interest, etc.) 4%
c. Other rental or lease income
d. Other income (describe) 2%
2. Is this a group report filed on behalf of affiliated churches? [] Yes [X] No

PART II. Organizations controlled by State or Public Body, check box [] (See Instruction A (5)).

PART III. Other exempt organizations with gross receipts \$5,000 or less complete the following: (See Instruction A (3) and F.)

- a. Total gross receipts
b. Total assets. (Fair Market Value) at end of year

RECEIVED
APR 7 1978
FRANCHISE TAX BOARD
SAN FRANCISCO, CALIF.

TO BE COMPLETED BY ALL ORGANIZATIONS

- a. Describe primary and secondary activities (attach separate sheet if needed).
1. Principal: Religious worship and human service.
2. Secondary: Christian Sunday School, care for the aged & retarded child
b. If exempt under Section 23701d, have you during the year (1) attempted to influence any national, state, or local legislation, or (2) participated or intervened in any political campaign?
c. Check form(s) filed for current year: Federal [] 990 [] 990T [] 1120; State [] 109

Under penalties of perjury, I declare that I have examined this statement, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete.

3/31/78 Date Signature of officer Assistant Secretary California State in which signed

Date Signature of individual or firm preparing this statement Address

MAIL STATEMENT TO FRANCHISE TAX BOARD, SACRAMENTO, CALIFORNIA 95857

B 4 b (70)



CALIFORNIA



EXEMPT ORGANIZATION ANNUAL INFORMATION STATEMENT

For calendar year 1974 or fiscal year begun _____, 1974, and ended _____, 1975

Name of organization: Peoples Temple of the Disciples of Christ
Address (number and street): P.O. Box 15023
City or town, State and ZIP code: San Francisco CA 94115

Table with columns: SERIAL NO., CY, CA, A, CC. Includes CORPORATE OR ORGANIZATION NO. 5005440 and FEDERAL EMPLOYER IDENTIFICATION NO. EIN: 35-0868116.

COMPLETE ONLY ONE OF THE FOLLOWING APPLICABLE PARTS (SEE INSTRUCTIONS ON REVERSE)

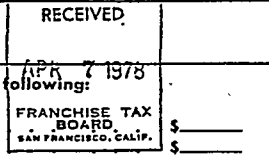
PART I. All churches, apostolic organizations and religious orders with exclusively religious activities complete this part. (See Instruction A.)

- 1. Indicate the various sources of this organization's receipts by approximate percentage of each item.
a. Contributions, gifts, or grants 92%
b. Income from debt-financed property (rental, lease, dividends, interest, etc.) 5%
c. Other rental or lease income %
d. Other income (describe) 3%
2. Is this a group report filed on behalf of affiliated churches? [] Yes [X] No

PART II. Organizations controlled by State or Public Body, check box [] (See Instruction A (5)).

PART III. Other exempt organizations with gross receipts \$5,000 or less complete the following: (See Instruction A (3) and F.)

- a. Total gross receipts \$
b. Total assets. (Fair Market Value) at end of year \$



TO BE COMPLETED BY ALL ORGANIZATIONS

- a. Describe primary and secondary activities (attach separate sheet if needed).
1. Principal: Religious worship and human service
2. Secondary: Christian Sunday School, care for the aged, & retarded children
b. If exempt under Section 23701d, have you during the year (1) attempted to influence any national, state, or local legislation, or (2) participated or intervened in any political campaign?
c. Check form(s) filed for current year: Federal [] 990 [] 990T [] 1120 State [] 109

Under penalties of perjury, I declare that I have examined this statement, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete.

3/31/78 Date Signature of officer: Jan F. Brown Assistant Secretary California State in which signed

Date Signature of individual or firm preparing this statement Address

MAIL STATEMENT TO FRANCHISE TAX BOARD, SACRAMENTO, CALIFORNIA 95857

B46(71)

STATE OF CALIFORNIA
FRANCHISE TAX BOARD
SACRAMENTO CA 95857



**NOTICE OF SUSPENSION
OR FORFEITURE**

Date: 04/03/78



PEOPLES TEMPLE OF THE DISCIPLES OF CHR Corporate No.: 5005440 PT20T
IST,

PO BX 214
REDWOOD VLY CA 95470

THE RIGHTS, POWERS, AND PRIVILEGES OF THIS CORPORATION HAVE BEEN SUSPENDED BECAUSE YOU HAVE NOT PAID THE AMOUNT DUE OR FILED THE REQUIRED RETURN.

YOUR RIGHT TO THE CORPORATE NAME HAS BEEN FORFEITED AND IT MAY BE NECESSARY TO SELECT A NEW CORPORATE NAME BEFORE THE CORPORATION CAN BE REVIVED TO GOOD STANDING.

IF THE CORPORATION INTENDS TO TRANSACT BUSINESS OR PROTECT THE CORPORATE NAME, IT MUST REVIVE TO GOOD STANDING IMMEDIATELY.

EXEMPT SECTION
TELEPHONE (916) 355-0392

FTB 2520-M (3-77)

B-46 (72)

STATUS QUESTIONNAIRE
and
APPLICATION FOR RELIEF FROM SUSPENSION OR FORFEITURE

Complete the following and return to the Franchise Tax Board, P.O.
Box 1468, Sacramento, California 95807

1. Describe status of activity; check appropriate block.

Never active

Was active but ceased activity _____

Still active, began activity _____

(DATE)

(DATE)

2. If the corporation is to be relieved from suspension or forfeiture, check box and complete the following:

I hereby make application to have the corporation relieved from suspension or forfeiture.

The corporation's annual accounting period ends Dec. 31, 1977.

Accounting period must end on the last day of a month.

3. If the corporation is to remain suspended or forfeited, complete the following:

A. List all real and/or personal property in which the corporation has an interest, equity or ownership.

B. If assets have been distributed, when and to whom were distributions made?

C. Names and addresses of principal officers.

I certify and declare under penalties of perjury that the foregoing statements are true and complete to the best of my knowledge and belief.

Carol A. Stahl President 4/7/78
(SIGNED) (TITLE) (DATE)

Any stockholder or creditor or a majority of the surviving trustees or directors may sign on behalf of a California bank or corporation.
Any officer, stockholder or creditor may sign on behalf of a foreign bank or corporation.

B 46(73)

Internal Revenue Service

Department of the Treasury

District
Director

450 Golden Gate Ave., Box 35020
San Francisco, Calif. 94102

Peoples Temple of the
Disciples of Christ
P.O. Box 15023
San Francisco, CA 94115

Person to Contact:
Tak Fukuchi
Telephone Number:
(415) 556-1585
Refer Reply to:
EP/EO:EO-1
Date: APR 13 1978

Gentlemen:

This letter is in regards to our letter of February 21, 1978, wherein we requested your cooperation in submitting for our review, within ten days, certain data from your books and records. To date, we have had no response from you.

For your information, we repeat the data requested in our original letter of February 21, 1978.

- 1) A copy of your organization documents - Articles of Incorporation, Articles of Association, by-laws, or any other written instrument by which your organization was created.
- 2) A copy of your most recent consolidated financial statement including a balance sheet and a statement of revenue and expenses.
- 3) Copies of payroll tax returns, Form 941 and 940 filed for the year 1977.
- 4) Copies of application for license or permit to operate a commercial activity of any kind in any city, county, or state.

The data should be mailed or delivered to the address shown above.

B-46 (74)

Peoples Temple of the
Disciples of Christ

If we do not hear from you within a reasonable period of
time, we may be forced to conclude that an audit is
necessary to determine whether your organization is organized
and operated as an organization described in section 501(c)(3)
of the Internal Revenue Code.

Sincerely,

Nick Rossi
R

District Director

B-46 (75)

LAW OFFICES OF
MARSHALL R. BENTZMAN
1256 MARKET STREET
SAN FRANCISCO, CA 94102
(415) 864-3131

April 10, 1978

District Director, IRS
450 Golden Gate Avenue
P.O. Box 36020
S.F., CA 94102

Re: People's Temple of the Disciples of Christ

Dear Sir:

In response to your letter of February 21, 1978,
please be informed that:

- 1) People's Temple did not file Forms 941 and 940 for the calendar year 1977 due to the fact that they had no employees during that time,
- 2) As of this date, there are no copies of applications for a license or permit to operate a commercial activity of any kind since no commercial activities were in fact operated. We are still checking our records to verify if we have missed any applications for licenses or permits as of this date, and if any are discovered, they will be forwarded to your office.

Your requests #1 and #2 in your February 21, 1978 letter will be supplied sometime this month as we are gathering that information for forwarding to your office.

I hereby request a conference with your office to determine the scope of this examination as to why it is being conducted and what is expected to be found other than a church operating completely within the purview of Section 501(c)(3) of the Internal Revenue Code.

Yours truly,

Marshall R. Bentzman
Marshall R. Bentzman

cc: People's Temple
mrb/mv

B46(76)

Internal Revenue Service

Department of the Treasury

District
Director

450 Golden Gate Ave., Box 36020
San Francisco, Calif. 94102

FEB 21 1978

Peoples Temple of the
Disciples of Christ
P.O. Box 15023
San Francisco, Calif. 94115

Gentlemen:

An examination of your organization is being considered to determine whether it is organized and operated as provided by Section 501(c)(3) of the Internal Revenue Code and to determine if it receives income from any activity which may be subject to income tax as provided by Section 511 of the Internal Revenue Code.

To determine whether an examination is warranted, we are requesting for our review, the following preliminary data from your books and records:

- 1) A copy of your organizational documents - articles of incorporation, articles of association, by-laws, or any other written instrument by which your organization was created.
- 2) A copy of your most recent consolidated financial statement including a balance sheet and a statement of revenue and expenses.
- 3) Copies of payroll tax returns, Forms 941 and 940 filed for the year 1977.
- 4) Copies of application for license or permit to operate a commercial activity of any kind in any city, county, or state.

Your cooperation in mailing this data to the address shown above within the next ten days will be appreciated.

B 4 6 (77)

Peoples Temple of the Disciples of Christ

Please be advised that if an examination is deemed necessary, you will be so notified in writing and such examination will be conducted within the purview of Section 7605(c) of the Internal Revenue Code of 1954 and the Regulations thereunder.

Sincerely,

Robert F. Wickert
District Director

B 46 (78)

State of California - Human Relations Agency

Department of Social Welfare

NOTICE OF ACTION

CITY AND COUNTY OF SAN FRANCISCO
DEPARTMENT OF SOCIAL SERVICES
P.O. Box 7988
SAN FRANCISCO, CALIFORNIA 94120

Eddie Rannels
1029 Henry St #24
S.F. Ca. 94109

State No. 38-583017-00
Date 12-16-77

OAS _____ ATD _____
AB _____ AFSB _____

Judy McCreain
Your Chore Service allotment
effective 11-1-77

will be _____ hours per week
will remain at 31.5 hours per week
will be reduced to _____ hours per week
will be increased to _____ hours per week

The statutes and/or regulations which require the action are:

AB 2543 - 1976 Cost of Living Adjustments and County approved rate adopted 1/27/77 at \$2.90/hr. including both the Employer's share of FICA and the Employee's share of FICA.

The specific reasons and the facts which support this action are as follows:

The Chore Service payment for the pay period from _____ to _____ is computed as follows:

\$2.90 x ~~43~~ X 31.5 = \$400.00 ² / _{11/16/77}
Total hours per month _____ week TOTAL AMOUNT

This includes:

Employer's FICA share = \$ 22.21
Employee's FICA share = \$ 22.21
Net Wage to Chore Service = \$ 355.58

If eligible, Retroactive payment from _____ to _____ will be _____ Amount

including Employer's FICA \$ _____
Employee's FICA \$ _____
Net Wage \$ _____

558 - 2261
Telephone Number

[Signature] XR.17
Eligibility Worker Unit

REMEMBER: Retain this and all future copies of this Action Letter for Income Tax Withholding and Social Security tax purposes. No further payment statement(s) will be issued.

ABCD 239- Chore Service SFSS (2/77)

B46(77)

State of California - Human Relations Agency

Department of Social Welfare

NOTICE OF ACTION

CITY AND COUNTY OF SAN FRANCISCO
DEPARTMENT OF SOCIAL SERVICES
P.O. Box 7988
SAN FRANCISCO, CALIFORNIA 94120

Gedshalk, Viola
1029 Geary St. #28
San Francisco, CA 94109

State No. 33- HC-0 *884952*
Date *12-21-77*
OAS _____ ATD _____
AB _____ APSE _____

Your Chore Service allotment will be _____ hours per week
effective *11-15-77* will remain at *20* hours per week
will be reduced to _____ hours per week
will be increased to _____ hours per week

The statutes and/or regulations which require the action are:
AB 2543 - 1976 Cost of Living Adjustments and County approved rate adopted 1/27/77 at \$2.90/hr. including both the Employer's share of FICA and the Employee's share of FICA.

The specific reasons and the facts which support this action are as follows:
The Chore Service payment for the pay period from *Nov. 15* to *Dec 14* is computed as follows:

$$\$2.90 \times \frac{4.33 \times 20 \text{ hours per week}}{\text{Total hours per month}} = \underline{\$251.14}$$
TOTAL AMOUNT

This includes:

Employer's FICA share = \$ *13.89*
Employee's FICA share = \$ *13.89*
Net Wage to Chore Service = \$ *223.36*

If eligible, Retroactive payment from _____ to _____ will be _____ Amount
including Employer's FICA \$ _____
Employee's FICA \$ _____
Net Wage \$ _____

558 - 2261 Telephone Number XR13 Eligibility Worker 176 Unit

REMANDER: Retain this and all future copies of this Action Letter for Income Tax Withholding and Social Security tax purposes. No further payment statement(s) will be issued.

ABCD 239- Chore Service SPDSS (2/77)

B4B (80)

Betty -

Judith Merriam

I took care of Mary Griffith for almost
a year, and got paid for that time from
the government. Please check with
Chris Kice about how much I was
paid each month, and for that period of
time for income tax. I also took care of
Lemuel Blumche for a full year
I got paid for a full year. Thank you
for a nice message.

B46 (P1)

My checks come from: City & County of San
Not paid for taking care of these people.
(fishermen).

* Betty - Income tax form + Information - I did not
pay ~~any~~ into any income tax this past year.

Check with Chris Kice about Mae Griffith,
& Eddie (Jewel) Runnels' records, that
she has of the checks that I received
for them in 1977 - also Viola Rodshalk's.

I received these checks for Mae Griffith, Viola,
& Jewel:

Number	Date	Amnt.	(for 2 weeks before she left)
50224	9-12-77	247.95	
Viola Rodshalk-577465	10-26-77	255.20	
" "	603073 - Nov. 77	266.80	
" "	650987 12-16-77	251.14	
Eddie Runnels 528957	9-28-77	391.50	
" "	552870 - 10-13-77	391.50	
" "	601298 - 11-14-77	400.00	
" "	650671 - 12-16-77	400.00	

I think I ^{first} started getting paid for Viola in
Oct., 1977.

I received a raise of approximately \$2000 after
a month starting in May, 1977, for Jewel,
& also Mae Griffith.

B46 (57) Judith Merriam

Jean Brown

This is a tax form we file with the City of San Francisco annually to qualify for exemption from City property tax, as a religious organization using the premises solely and exclusively for religious worship on the premises.

We file these forms every year, with usually about the same answers. The main question to wonder about is that they ask if anyone resides in the building. We are not zoned for living in the building.

Last year, chaikin wrote in response to this,

"yes, caretaker and secretary, 2 small rooms only when working overnight."

the year before, cartmell put
"yes, 2 people reside in the building."

and on the original one, tim stoen put for 1972/73, "commencing 2/1/73 4 rooms were used for living quarters for 5 persons, all being assistant pastors, custodian and clerks."

They inspected the church in October 1975.

I would suggest we hold this til March 1978, as it is not due til March 31. By that time there may be very few people left living in the building.

I would also suggest we send a copy overseas and get their advice.

This is the kind of form Chaikin would delay on as long as possible, at least til March, to put off any possible inspection until absolutely necessary.

(There is also the possibility that June 1/7/78 the City might anticipate denying our exemption, considering our political activity ... another reason to delay for now though my guess is they would not and would leave it to the IRS to do the dirty work.

*light
fills over*

B 4 b (P3)

Parcel number or
Legal Description _____

1978 CHURCH EXEMPTION

CLAIM FOR EXEMPTION FROM PROPERTY TAXES UNDER SECTION 3(f), 4(d), AND 5, OF ARTICLE XIII OF THE CONSTITUTION OF THE STATE OF CALIFORNIA AND SECTIONS 206, 206.1, AND 256 OF THE REVENUE AND TAXATION CODE (See also Sections 251, 254, 255, 260, 270, and 271 of the Revenue and Taxation Code.)

To receive the full exemption, a claimant must complete and file this form with the Assessor by March 31.

State of California, County of San Francisco

(Name of person making claim) States:

1. That as _____
(Title, such as President, etc.)

2. of the PEOPLE'S TEMPLE OF THE DISCIPLES OF CHRIST
(Corporate or organization name of church)

3. the mailing address of which is 1859 Geary St. ZIP 94115
(Give complete address)

4. the location of the property of which is 1859 Geary Street ZIP 94115
(Give complete address)

- 5. that I make this claim for church exemption on behalf of said organization for the 19 78 - 19 79 fiscal year on the property listed on this form and on any accompanying forms (attach a separate form for each location);
- 6. that all buildings and equipment claimed as exempt are used solely for religious worship; or that any building in the course of erection is intended to be used solely for religious worship;
- 7. that the land claimed as exempt is required for the convenient use of said buildings;
- 8. that all real property owned by the church upon which exemption is claimed for parking purposes is necessarily and reasonably required for the parking of automobiles of persons attending or engaged in religious worship or religious activity, and which is not at other times used for commercial purposes. "Commercial purpose" does not include the parking of vehicles or bicycles, the revenue of which does not exceed the ordinary and necessary costs of operating and maintaining the property for parking purposes.

STATE OF CALIFORNIA
COUNTY OF San Francisco } ss

I declare under penalty of perjury that this claim for church exemption, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief.

Signature of person making claim. Date

THE QUESTIONS ON THE REVERSE SIDE ARE A PART OF THIS CLAIM AND MUST BE ANSWERED.
THIS EXEMPTION CLAIM IS A PUBLIC RECORD AND IS SUBJECT TO PUBLIC INSPECTION.

Received by _____
(Deputy Assessor)
of San Francisco
(County or City)
on _____
(Date)

VOL.....	BLOCK.....	LOT	F	P
1	5	707	18	
2				
3				

LOT	LAND	IMPROV	EXEMPT	NET TOTAL
1				
2				
3				

B 46 (84)

QUESTIONNAIRE FOR CHURCH EXEMPTION

Answer each question below; give as much detail as you deem necessary to support your claim for exemption for this property. Leased property may also be exempt if listed under lines 7 or 8 below; if leased property is listed below, it is not necessary for the lessor to also claim the exemption on the Lessors' Exemption Claim.

1. State all uses of the real estate (parcel) described on the front of the form. _____

2. Is an elementary school being operated on this parcel? _____

(YES OR NO)

Is a nursery school being operated on this parcel? _____

(YES OR NO)

If either answer is "yes", provide:

(1) name of the school _____

(2) name of the operator _____

(3) nursery school state license number _____

(4) expiration date _____

If the answer to either of the above questions is "yes" and a Welfare Exemption claim has not been filed on this parcel, please contact the Assessor's Office immediately. The deadline for timely filing of the Welfare Exemption claim is March 15, EACH YEAR.

3. Has there been any change in the use of this parcel since 12:01 a.m., March 1 last year? _____ If so, explain.

(YES OR NO)

4. Has there been any construction commenced and/or completed on this parcel since 12:01 a.m., March 1 last year? _____

(YES OR NO)

If so, explain. _____

5. Is any portion of this parcel used for living quarters for any person? _____ If so, describe that portion.

(YES OR NO)

6. Has any portion of this parcel been rented to, leased to, or been used and/or operated by some person or organization other than the claimant since 12:01 a.m., March 1 last year? _____ If so, describe that portion, its use, and the number of hours per week of such use. _____

(YES OR NO)

Generally, for the property to be exempt, both the owner and "user"/operator must file a Welfare Exemption claim.

7. Is this real estate (parcel) owned by the religious organization claiming the exemption? _____ If not, state name and address of the owner. _____

(YES OR NO)

Portions of the property used for parking purposes are not exempt unless owned by the religious organization.

8. Is any equipment or other property at this location being leased or rented from someone else? _____

(YES OR NO)

If the answer is "yes", list in the remarks section the name and address of the owner and the type, make, model, and serial number of the property; if the property listed is not used exclusively for religious worship, please state the other uses of the property.

REMARKS: _____

PERSON TO CONTACT DURING NORMAL BUSINESS HOURS FOR ADDITIONAL INFORMATION

Name _____

Address _____

1048 (185) Telephone Number _____

TO: Accounting staff

FROM:

RE: Taxes, reports and so forth---answers and advice needed asap

1. Janaro business property report form for the County. Instructions were that there were no changes in the way it was to be done, etc, other than taking off equipment that we no longer have, etc. So questions on the attached schedule from last year (gotten at the Assessor's office). From talking with Claire and Rob who were both on the ranch, we cannot figure out what vehicles the following are (other than they are not at the ranch):

- a. 1958 Ford Pick-up (was it Jack Barron's???? We no longer have it regardless.
- b. 1968 Ford sedan (cannot figure out what car it is. We no longer have it either)
- c. 1972 Dodge stationwagon used for pt transportation, etc. Claire said it was never on the ranch, etc, etc.

We don't want to mess up anything, but don't know what to put down. The vehicles and other property are supposed to be things that are on the ranch as of March 1, 1978. Obviously we don't what to say if asked, etc, etc, etc. Help! We have asked for an extension of one month. Also cannot understand how figures were reached. I do understand principles behind straight line, double declining balance, etc as used it the usual sense, but applying that to say, the first entry, how does it work--what do the column headings mean in relation to what is writtene,tc.

2. Ron and Debbie Sines are not married and never have been, though their parents think so. They want to know how to file, etc. Debbie will get a refund regardless of whether she files single or married. We do not know what you put down over there for Ron. Debbie said she tried to get an answer last year about what to do and just couldn't get one ans so went ahead and filed jointly, etc.

3. Mike and Martha Kilngman are complicated by several things:

- a. Martha received a form from the govt asking info re her being head of household and her name was crossed off and Mike's name placed there. A computer print-out fed her name out and we what are we doing about it?
- b. We understand over here that she was receiving welfare for April. Also Mike being at the ranch is living in a fishbowl and it's known all over the community, as well as by Dept of Health, that we have no children living here. So for him to claim head of household when April's passport will show she was in Guyana, etc, etc, let alone the welfare bit didn't hold up. (Checking into Head of household status, found out that it takes the child being in the home for more than half the year and only exceptions have been for child supporting parents.....)

B4b(86)

Chelala C-3

Janaro Happy Acres
Schedule of Depreciation
1976

RECEIVED
APR 18 1977
Madocato County
Madocato 01168

PREPARED BY
APPROVED BY

55#

Date Acquired	Item	Cost or Basis	Trade In Credit	Salvage	Price Depreciation	Deprec. Balance	1976 Deprec.
4/73	5 1/2 yrs Bunk beds	213-			28-	100-	8260
8/73	5 1/2 yrs Washer	154-			32-		
7/73	5 1/2 yrs 1958 Ford Pickup	100-			25-		
11/73	5 yrs 1970 Dodge Van	2049-	9562		102-	57863	38730
12/73	5 yrs 1968 Ford Sedan Sum 1070 plus retail cost 1100 plus gas tax & license	990-	2310		41-		
4/74	150.00 5 yrs 1971 White Ford Van - Pickup	1350-	3150			128928	66969
11/74	150.00 3 yrs 1968 Chrysler Sta Wagon (Pickup)	36014	840			162326	31162
1/76	150.00 3 yrs 1972 Dodge Sta Wn. (Pickup)	2147-				18797 1/2	9398
2/76	150.00 3 yrs Sewing Mch. for Guest (Caterpillar)	5596-				2147-	80512
5/76	150.00 4 yrs Sewing Bureau	495-				2546-	129799
5/76	150.00 3 yrs Bunk Beds 6 (green)	750-				495-	18862
6/76	150.00 4 yrs Ward kitchen Range	2014-				750-	375-
						2014-	75525
							482112

* No salvage as patients are mentally retarded. Semi-adult male youths are very hard on furniture, often breaking it in tantrums.

B46(87)