



STATE OF CALIFORNIA  
FRANCHISE TAX BOARD  
1025 P STREET  
SACRAMENTO, CALIFORNIA 95814

CLIENT'S COPY



X-2-2-107

# APPLICATION FOR EXTENSION OF TIME FOR FILING RETURN OR DECLARATION OF ESTIMATED TAX

FOR PERSONAL INCOME TAX ONLY  
(Corporate taxpayers use Form FTB 3504)

THIS APPLICATION, IF APPROVED, MUST BE ATTACHED TO YOUR RETURN TO AVOID PENALTY

Name (First name(s) and initials) <b>Elmer J &amp; Deanna M. Mertle</b>	Your Social Security Number <b>571.30 9510</b>	File in duplicate with the Franchise Tax Board, Sacramento, California 95814, on or before the due date for filing the return or declaration.  See instructions on reverse side
Current Address (Number and street or rural route) <b>14001 Tomki Road</b> (City, town or post office) <b>Redwood Valley, Calif</b>	Spouse's Social Security Number <b>569.54 5265</b>	
	(Zip code) <b>95470</b>	

1. An extension of time until **June 15, 1974** is hereby requested in which to file:  
**CHECK ONE**

- ☒ Individual income tax return, Forms 540 or 540NR. Be sure to enter your social security number(s) above.
  - ☐ Partnership return of income, Form 565. Enter Federal employer identification number
  - ☐ Declaration of estimated tax, Form 540ES. Be sure to enter your social security number(s) above.
  - ☐ Fiduciary income tax return, Form 541. Enter federal employer identification number
- If this is unknown enter decedent's social security number in space above.

For calendar year 19 **73** or other income year beginning and ending

2. State in detail the reason the extension is needed (see instruction 3): **No taxes owing - need to get more figures on loss on sale of property.**

## Signature and Verification (see instruction 7)

☒ Prepared by Taxpayer. Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made herein are true and correct.

Signature of taxpayer: **Elmer J. Mertle Deanna M. Mertle** Date **4-15-74**

☐ Prepared by Someone Other Than Taxpayer. Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made herein are true and correct, that I am authorized by the taxpayer to prepare this application, and that I am:

- ☐ A member in good standing of the bar of the highest court of (specify jurisdiction)
- ☐ A certified public accountant or public accountant duly qualified to practice in (specify jurisdiction)
- ☐ A duly authorized agent holding a power of attorney. (The power of attorney need not be submitted unless requested.)
- ☐ A person standing in close personal or business relationship to the taxpayer who is unable to sign this application because of illness, absence, or other good cause. My relationship to the taxpayer and the reasons why the taxpayer is unable to sign this application are

Signature of preparer other than taxpayer

Date

THE FRANCHISE TAX BOARD WILL INDICATE HEREON WHETHER THE EXTENSION IS GRANTED OR DENIED AND RETURN THE ORIGINAL TO YOU

## NOTES TO APPLICANT:

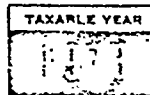
- If the application is approved it stamped approved with extension date shown. This form must be attached to the return or declaration when filed in evidence that the extension was granted. Interest accrues at the rate of 5 percent a year on any tax due with the return for the year from the date the tax is due to be paid until it is paid.
- If the application is stamped "Denied", the reason for the denial is explained on the reverse side of this form at paragraph number. The return or declaration should be filed by the regular due date or within 15 days from the date of this notice if the end of such 15 day period is later than the regular due date. Attach this application to the return or declaration to explain the delay in filing.

**4-15-74**  
(Date)



INDIVIDUAL  
CALIFORNIA  
INCOME TAX

CLIENT'S COPY



For the year January 1-December 31, 1973, or other taxable year beginning \_\_\_\_\_, 1973, ending \_\_\_\_\_, 19\_\_\_\_

Please Type or Print	FIRST NAME(S) AND INITIAL(S) <b>Elmer J. &amp; Deanna M.</b>	LAST NAME <b>Mertle</b>	Your Social Security Number <b>571 30 9510</b>
	PRESENT HOME ADDRESS (Number and street, including apartment number, or rural route) <b>14001 Tomki Road</b>		Spouse's Social Security Number <b>569 54 5265</b>
	CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE <b>Redwood Valley, California 95470</b>		OCCU- PATION
			Years Spouse's

Filing Status - Check Only One		Exemption Credits	
1. <input type="checkbox"/> Single		If line 1 or 3 checked, enter \$25	
2. <input checked="" type="checkbox"/> Married filing joint return		If line 2, 4 or 5 checked, enter \$50	
3. <input type="checkbox"/> Married filing separate return—Enter spouse's full name		7. Dependents - Do not list person who qualifies you as head of household.	
4. <input type="checkbox"/> Head of Household—Enter name of qualifying individual		Name (include last name and/or address if different from yours) Relationship <b>STEVE KINRA, JR. CHILDREN</b> <b>EDDIE DEPHENE</b>	
5. <input type="checkbox"/> Widower with dependent child. Enter year spouse died 19____		Total Number <b>5</b> X \$5	
		8. Blind (refer to instructions) Number of blind exemptions <b>7</b> X \$8	
		9. Total exemption credits (add lines 6, 7 and 8) Enter here and on line 20 below <b>90</b>	

Income	10. Wages, salaries, tips and other employee compensation (Attach copy 2 of Form(s) W-2 to front, if unavailable, attach explanation)	10	<b>118873</b>
	11. Dividends—before federal exclusion. Capital gain dividends must be included at 100%	11	
	12. Interest (See instructions for taxability of federal, state and municipal bonds)	12	<b>123366</b>
	13. Income other than wages, dividends and interest (from line 50)	13	<b>3128962</b>
	14. Total (add lines 10, 11, 12 and 13)	14	<b>2886724</b>
	15. Adjustments to income (from line 56)	15	
	16. Adjusted gross income (subtract line 15 from line 14)	16	<b>2886724</b>

• If you do NOT itemize deductions AND line 16 is under 10,000, find tax in Tax Table and enter on line 19.		
• If you itemize deductions OR line 16 is \$10,000 or more, complete lines 17 and 18.		
17. Deductions: Itemized (from line 63) OR Standard (\$1,000 if line 1 or 3 checked—\$2,000 if line 2, 4 or 5 checked)	17	
18. Taxable income (subtract line 17 from line 16) Compute tax from Tax Rate Schedule—Enter tax on line 19	18	

Your Tax and Credits	19. Tax—if an averaging method is used, check appropriate box <input type="checkbox"/> Schedule G, or <input type="checkbox"/> Schedule G-1	19	<b>NONE</b>
	20. Total exemption credits (from line 9, above)	20	
	21. Tax liability (subtract line 20 from line 19—if line 20 is greater than line 19, enter zero)	21	
	22. Other credits (from line 66)	22	
	23. Net tax (subtract line 22 from line 21—if line 22 is greater than line 21, enter zero)	23	<b>NONE</b>
	24. Excess tax credit—from line 75 (see instructions, page 2, for allowable credit)	24	
	25. Net Tax Liability (subtract line 24 from line 23—if line 24 is greater than line 23, enter zero)	25	
26. Tax on preference income (see instructions—attach Schedule P(540))	26		
27. Total tax liability (add lines 25 and 26)	27	<b>NONE</b>	

Your Pre- payment Credits	28. Renter's credit—if you lived in rented property on March 1, 1973, complete Part I on page 2	28	
	29. Total California income tax withheld (attach Form(s) W-2 or W-2P to face of return)	29	
	30. 1973 California estimated tax payments (include amount allowable as a credit from 1972 return)	30	
	31. Excess California SDI tax withheld (attach Form DE 1954 to face of return)	31	
32. Total prepayment credits (add lines 28 through 31)	32	<b>NONE</b>	
Balance Due or Refund	33. If line 27 is equal to or larger than line 32, enter amount of BALANCE DUE	33	<b>NONE</b>
	Pay in full and mail with return to: Franchise Tax Board, Sacramento, CA 95867		
	34. If line 32 is larger than line 27, enter amount OVERPAID	34	
	Mail return to: Franchise Tax Board, P.O. Box 13-540, Sacramento, CA 95813		
35. Amount of line 34 to be REFUNDED. (allow at least six weeks for your refund)	35		
36. Amount of line 34 to be credited on your 1974 estimated tax	36		

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

SIGN	YOUR SIGNATURE	DATE	PREPARED BY (other than taxpayer)	DATE
HERE	Write the signature—if filing a joint return	Date	Address (and city and state)	Preparer's EXPIRATION—licensure (or SSA) number

CLIENT'S COPY

X-1-2-1(3)

**PART I - Renter's Credit** - All questions must be answered

See Instructions, Page 2, for Allowable Credit

37. Did you, on March 1, 1973, live in rented property which was your principal residence? . . . . ☐ Yes ☒ No If no, you may not claim this credit
38. Was the property you rented exempt from property tax? . . . . ☐ Yes ☐ No If yes, you may not claim this credit
39. Did you live with any other person who claimed you as a dependent for income tax purposes? . . . ☐ Yes ☐ No If yes, you may not claim this credit
40. Did you or your spouse claim the homeowners' property tax exemption or receive public assistance? . ☐ Yes ☐ No If yes, see page 2 of instructions

**PART II - Other Income**

41. Business income (or loss) (attach Schedule C(540)) . . . . . 41
42. Net gain (or loss) from sale or exchange of capital assets (attach Schedule D(540)) . . . . . 42
43. Net gain (or loss) from supplemental schedule of gains and losses (attach Schedule D-1(540)) . . . 43 28,053 27
44. Pensions and annuities . . . . . 44
45. Rents and royalties . . . . . 45 3,236 35
46. Partnerships . . . . . 46
47. Estates and trusts . . . . . 47
48. Farm income (or loss) (attach Schedule F(540)) . . . . . 48
49. Miscellaneous income: (a) Fully taxable pensions and annuities (not reported on Schedule E(540)) . . . (a)
- (b) Alimony . . . . . (b)
- (c) Other (state nature and source) . . . . . (c)
- Enter total of lines 49(a), (b) and (c) . . . . . 49
50. Total (add lines 41 through 49). Enter here and on line 13 . . . . . 50 31,289 62

**PART III - Adjustments to Income**

51. "Sick pay", if included in line 10 (see instructions—attach statement) . . . . . 51
52. Moving expenses (see instructions—attach statement) . . . . . 52
53. Employee business expenses (see instructions—attach statement) . . . . . 53
54. Military exclusion (see instructions) . . . . . 54
55. Payment as a self-employed person to a retirement plan, etc. . . . . 55
56. Total adjustments (add lines 51 through 55). Enter here and on line 15 . . . . . 56

**PART IV - Itemized Deductions** - ON SEPARATE RETURNS OF MARRIED TAXPAYERS, BOTH MUST ITEMIZE DEDUCTIONS OR BOTH MUST TAKE THE STANDARD DEDUCTION.

• Attach Schedule A(540) and enter sub-totals on lines 57 through 62, below

57. Total deductible medical and dental expenses (from Schedule A(540), line 10) . . . . . 57
58. Total child adoption expenses (from Schedule A(540), line 13) . . . . . 58
59. Total taxes (from Schedule A(540), line 21) . . . . . 59
60. Total interest expense (from Schedule A(540), line 25) . . . . . 60
61. Total contributions (from Schedule A(540), line 29) . . . . . 61
62. Total miscellaneous deductions (from Schedule A(540), line 40) . . . . . 62
63. Total itemized deductions (add lines 57 through 62). Enter here and on line 17 . . . . . 63

**PART V - Other Credits** - SEE INSTRUCTIONS FOR EACH CREDIT CLAIMED BELOW

64. "Other State" net income tax credit (attach copy of other state return and Schedule S(540)) . . . 64
65. Retirement income credit (attach Schedule R(540)) . . . . . 65
66. Total (add lines 64 and 65). Enter here and on line 22 . . . . . 66

**PART VI - Special Tax Credit** - If you report net gains from capital assets held more than one year on Schedule D(540), complete all lines below. All other taxpayers enter "Net Tax" from line 23 on line 74 and complete line 75.

67. Taxable income from line 18 (or line 16 if Tax Table used) . . . . . 67
68. Amount of gain or loss (if any) entered on Schedule D(540), line 14 . . . . . 68
69. Amount of gain or loss (if any) entered on Schedule D(540), line 15 . . . . . 69
70. Combine lines 68 and 69 and enter total here. If zero or a loss, enter zero . . . . . 70
71. Adjusted taxable income (subtract line 70 from line 67) . . . . . 71
72. Adjusted tax (use same method as used for determining tax on line 19) . . . . . 72
73. Add lines 20 and 22, and enter total here . . . . . 73
74. Adjusted net tax (subtract line 73 from line 72) . . . . . 74
75. Special tax credit—Determine allowable credit using Table on page 2 of instructions. Enter here and on line 24 . . . 75

**PART II Sales or Exchanges of Property Used in Trade or Business and/or Involuntary Conversions** (4)

**Section A—INVOLUNTARY CONVERSIONS DUE TO CASUALTY AND THEFT**

a. Kind of property (if necessary, attach statement of descriptive details not shown below)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Depreciation allowed (or allowable) since acquisition	f. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	g. Gain (or loss) (d. plus e. less f.)
15.						

16. Combine the amounts on line 15, enter here and also on the appropriate line as follows . . . . .

- (a) For all returns, except partnership returns: (1) If line 16 is zero or a gain, enter amount of each gain or loss, above, in column (g) of applicable Section B-1, B-2 or B-3; (2) If line 16 is a loss, enter such amount on line 25 of Part III.  
 (b) For partnership returns: Enter gain(s) and loss(es) in Schedule K (Form 565). See Instruction E.

**Section B—SALES OR EXCHANGES OF PROPERTY USED IN TRADE OR BUSINESS AND CERTAIN INVOLUNTARY CONVERSIONS**  
 (Not Reportable in Section A)

**Section B-1 Property Held One Year or Less**

17.						

18. Combine the amounts on line 17, enter here . . . . .

**Section B-2 Property Held More Than One Year But Not More Than Five Years**

19.						
TRAILER - LAUREL	7/71	7/17/73	57,688.87	13,257.64	91,826.40	40,919.89
DWELLING - RICHMOND	4/71	3/30/73	10,725.85	1,500.48	14,000.00	2,173.67
20. Combine the amounts on line 19, enter here . . . . .						22,693.56

**Section B-3 Property Held More Than Five Years**

21.						
DWELLING - RICHMOND	1/4/67	3/30/73	44,975.88	16,016.66	11,458.95	23,597.17
22. Combine the amounts on line 21, enter here . . . . .						53,597.17
23. Combine the amounts on lines 18, 20 and 22; enter here and also on the appropriate line as follows . . . . .						28,053.27
(a) For all returns, except partnership returns: (1) If line 23 is a gain, enter the amounts from lines 18, 20 and 22, on lines 2, 6 and 10, respectively, of the Schedule D (Form 540 or 541) that is being filed. (2) If line 23 is a loss, enter such amount on line 26 of Part III.						
(b) For partnership returns: Enter amounts on lines 18, 20 and 22, in Schedule K(565)—see Instruction E.						

**PART III Ordinary Gains and Losses**

a. Kind of property and how acquired (if necessary, attach statement of descriptive details not shown below)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Depreciation allowed (or allowable) since acquisition	f. Cost or other basis, cost of subsequent improvements and expense of sale	g. Gain (or loss) (d. plus e. less f.)
24. Gain, if any, from line 14 . . . . .						
25. Loss, if any, from line 16 . . . . .						
26. Loss, if any, from line 23 . . . . .						28,053.27
27.						
28. Combine lines 24 through 27, enter here and also on the appropriate line as follows . . . . .						28,053.27
(a) For fiduciary and partnership returns: Enter the gain (or loss) shown on line 28 on the line provided for on the return being filed—see Instruction F for specific line reference.						
(b) For individual returns:						
(1) If the gain (or loss) on line 28 includes losses which are to be treated as an itemized deduction on Schedule A (Form 540 or 540NR) (see Instruction F), enter the total of such loss(es) here and on Schedule A (Form 540 or 540NR)—Identify as loss from line 28(b)(1), Schedule D-1 (Form 540) . . . . .						
(2) Redetermine the gain (or loss) on line 28, excluding the loss (if any) entered on line 28(b)(1). Enter here and on page 2 of Form 540 or Form 540NR, under "Other Income" . . . . .						

X-1-2-1(5)

# Schedules E&R—Supplemental Income Schedule AND Retirement Income Credit Computation

Department of the Treasury  
Internal Revenue Service

(From pensions and annuities, rents and royalties, partnerships, estates and trusts, etc.)  
Attach to Form 1040.

1973

Name(s) as shown on Form 1040

Your social security number

## Schedule E—Supplemental Income Schedule (Schedule R on back)

**Part I—Pension and Annuity Income.** If fully taxable, do not complete this part. Enter amount on Form 1040, line 33. For each pension or annuity not fully taxable, attach a separate Part I and enter combined total of taxable portions on line 5.

- 1 Name of payer
- 2 Did your employer contribute part of the cost? ☐ Yes ☐ No  
If "Yes," is your contribution recoverable within 3 years of the annuity starting date? ☐ Yes ☐ No  
If "Yes," show: Your contribution \$ \_\_\_\_\_, Contribution recovered in prior years \$ \_\_\_\_\_
- 3 Amount received this year
- 4 Amount excludable this year
- 5 Taxable portion (subtract line 4 from line 3)

**Part II—Rent and Royalty Income.** If you need more space, you may use Form 4831.

Note: If you are reporting farm rental income here, see Schedule E Instructions to determine if you should also file Form 4835. If at least two-thirds of your gross income is from farming or fishing, check this box ☐.

(a) Kind and location of property (If residential, also write "R")	(b) Total amount of rents	(c) Total amount of royalties	(d) Depreciation (explain below) or depletion (attach computation)	(e) Other expenses (Repairs, etc.— explain below)
ATTACHED				

- 1 Totals
- 2 Net income or (loss) from rents and royalties (column (b) plus column (c) less columns (d) and (e))

**Part III—Income or Losses from Partnerships, Estates or Trusts, Small Business Corporations.** If any of the partnership, estate or trust income reported below is from farming or fishing, see Schedule E Instructions to determine if you should also file Form 4835. If at least two-thirds of your gross income is from farming or fishing, check this box ☐.

(a) Name and address	(b) Check applicable box			(c) Employer identification number	(d) Income or (loss)	(e) Additional 1st year depreciation (applicable only to partnerships)
	Partnership	Estate or Trust	Small Bus. Corp.			

- 1 Totals
- 2 Income or (loss). Total of column (d) less total of column (e)

**TOTAL OF PARTS I, II, AND III (Enter here and on Form 1040, line 31)**

**Explanation of Column (e), Part II**

Item	Amount	Item	Amount

**Schedule for Depreciation Claimed in Part II Above.** If you need more space, you may use Form 4562.

Note: If depreciation is computed by using the Class Life (ADR) System for assets placed in service before January 1, 1971, or the Guideline Class Life System for assets placed in service after December 31, 1970, or the Guideline Class Life System for assets placed in service before January 1, 1971, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System). Except as otherwise expressly provided in income tax regulations sections 1.167(a)-11(b)(5)(vi) and 1.167(a)-12, the provisions of Revenue Procedures 62-21 and 65-13 are not applicable for taxable years ending after December 31, 1970.

Check box if you made an election this taxable year to use ☐ Class Life (ADR) System and/or ☐ Guideline Class Life System.

(a) Group and guideline class or description of property	(b) Date acquired	(c) Cost or other basis	(d) Depreciation allowed or allowable in prior years	(e) Method of computing depreciation	(f) Life or rate	(g) Depreciation for this year
<b>1 Total additional first-year depreciation (do not include in items below)</b>						
2 Depreciation from Form 4832						
3 Depreciation from Form 5006						
4 Other depreciation:						
<b>5 Totals</b>						

**Summary of Depreciation (Other Than Additional First-Year Depreciation)**

	Straight line	Declining balance	Sum of the years'-digits	Units of production	Other (specify)	Total
1 Depreciation from Form 4832						
2 Depreciation from Form 5006						
3 Other						

TAXABLE YEAR ENDED 12/31/73

© FORM NO. 63  
TRANSLUCENT FORMS CO.

**SCHEDULE \_\_\_\_\_**

8/1-1-2-1(7)

NAME

TAXABLE YEAR ENDED 12/31/73

DEPRECIATION SCHEDULE:

DESCRIPTION	DATE ACQUIRED	COST OR BASIS	TAX CREDIT		PRIOR DEPR'N	BALANCE	METHOD	LIFE	CURRENT DEPR'N
TREASURY LAUNDRY, WILLITS	7/71	9000 -		<1>	8188 47	81811 53	SL	15 YR	4247 98
- EQUIPMENT	✓	1826 00		<1>	545 23	1281 17	✓	5	273 76
DWELLING - REDWOOD VALLEY	4/71	14000 00		<2>	1312 92	12687 08	SL	15 YR	187 56
LAND - RICHMOND	12/67	4000 00		<3>	-	4000 00			-
DWELLING - ✓	12/67	7100 00		<3>	1297 33	5802 67	SL	25 YR	71 01
CARPETS - ✓	1970	358 95		<3>	215 37	143 58	✓	5	17 95
TOTALS		117,285 35			11,559 32	10,576 03			4800 46
NOTES:									
<1> LOST BY FLOODING	9/17/73	-	SEE FORM 4797						
<2> SOLD MARCH 1973	-	✓	-						
<3> SOLD MARCH 1973	-	✓	✓						

SCHEDULE