



FEDERAL BUREAU OF INVESTIGATION

RYMUR

(JONESTOWN)

LEGAL

B-4

BUFILE:89-4286

BULKY 2018

SUBJECT

RYMUR

FILE NUMBER

BUFILE 89-4286

SECTION NUMBER

SERIALS

BULKY 2018

TOTAL PAGES

590

PAGES RELEASED

583

EXEMPTION(S) USED

b6 + b7c

B-4

LEGAL

versions

FIRST CLASS MAIL

ALL ANSWER

Law Office

Report

(22-25)

B-4-A

B4

TO CAROLYN LAYTON

Law Office Report #22 March 17, 1978 Page 1 from June

TAXES

This report concerns the shipment of supplies to Tish which is coming via Ujara in crates #107, 108 and 109, labeled Ben Barrett, Kathy Barrett and Ronnie Berryman/ and some separate items which are being shipped with this report because they need to be taken care of soon and the supplies being sent over will take awhile to sort through.

1. 1977 income tax returns to be filed for people over there: Enclosed with this report are W-2's which have arrived in the mail for people who are over there. These are the only ones which have come in; as more come in we will send them over. Attached also is a list of all W-2's which have come in; Betty has assigned each person a number and if you have any messages or questions concerning these people, you can refer on the radio to this report and their individual #.

In crate #109 is the bulk of the 1976 income tax returns sent for reference; there may be some carryover in crate #108. These are all we could find in the files here. As more turn up, we will send them over. However, the state of the files is such that individual tax return files are stuck in everywhere, in no order, and it may take time to recover them. In the meantime, it appears that most people file short forms anyway so there should be no problem as long as you have a W-2. I will specify individual problems I know about later on in this report.

2. Sending over supplies to Tish: Because of the incredible bulk of material involved, this will take some time. We have removed the cabinets from the building to a place of more confidentiality; we need the keys for these cabinets so we can lock them. SEND THEM BACK: Betty tells me Tish took them with her when it was thought they would be shipped. Shipping costs are so large, and the records are the kind which should be carefully watched all the way there to insure their arrival, that we are considering packing them in duffel bags and sending out from time to time. If we do this, we need to know if (1) you want the needs slips; (2) you want the boxes of cancelled checks; (3) you want the 4 drawers worth of Apostolic receipts of money orders, filed for each member. We sent the equivalent of one file drawer of Apostolic over in the Ujara shipment, but we had to stuff those receipts in manila envelopes simply because of the weight.

We tried to send recap sheets mostly and a minimum of receipts; however, in going back I found many recaps that will need still to be sent, 1976 records. This is going to be a gradual thing, I'm afraid, mainly because of the restrictions on weight. The airline has cut back the weight limit to 77 lbs for the standard charge, a crate weighs 30 lbs alone, so we are going to do as many duffel bags as possible.

B-4-a (1)

3. Individual tax problems:

Hopefully this will be resolved by the time it gets to you, but here's what I've been trying to say on the radio: [redacted] were married, divorced in 1977. During the marriage, there was a trust fund set up consisting of her estate. Interest accrued on that trust fund, and every month or so statements would come in from the bank telling about the account, and interest accumulated. No one here seems to know what ever happened with that account, whether it was closed down or what, and if that happened in 1977. [redacted] is going to file the long form and itemize his deductions, including interest on savings. Does this trust account still figure in the itemizations for 1977? How would we or he go about finding out the interest accumulated in 1977, if any? Where would we look on this end? I have the estate file for [redacted] but the latest receipts from the bank are dated 12/76.

[redacted] also wants receipts from us for his rent, food, medical expenses and church donations. The donations are simple; I can do the standard donation letter I have been doing, based on 10% estimation. However, since our records were stolen in May, 1977, and that is just about the time he left, how are we to supply receipts for such itemizations without being inconsistent? Can we just make estimations and give the same reason as we do in the church donation letter?

b. [redacted] wants to do long form and itemize deductions, and wants same as [redacted] receipts from us re rent, food, church donations. The general problem is: what do we do with communal people who work and want to file long form to itemize deductions? I do not believe there are many, if any besides her and [redacted] at least none have come to us yet. But [redacted] is becoming very difficult to deal with on this issue, and says she'll go to H&R Block. I am going to tell her to see H&R Block and find out what they need for itemizations, then come back and tell us specifically. But I anticipate it will be much like [redacted] case, and would like some kind of guidance on how to deal with such cases.

c. We are returning to you the problems which we first listed on law office report #7, 12/22/77, plus some additions, as these people are all over there and should be dealt with over there. The additions are Leon Perry, a bill for \$135 from IRS, which Harold originally asked Tish about and no response has been sent in from here; a notice to Walter Cartmell, which does not appear to be a charge but an informational notice about a previous return he filed which required some correction; a charge to Annette Jones of \$686 for incorrect 1975 return. The rest are those we already wrote you about: Robert & Vernetta Christian; Shirley Ann Edwards (Newell); Alvaray Satterwhite; Mary Shavers; Clev & Helen Swinney; Al & Mary Tschetter. These may be easier to deal with after you have located their individual income tax files which are coming to you via Ujara.

B-4-a(2)

4. Discussions with Marshall Bentzman re auditor P.T.: He is presently researching issue of right of feds to search records of churches; Martha is writing this up in more detail, my general impression is that the feds have the burden of proof and must justify their reasons for examining church records; that they can only examine in order to determine that the church is indeed a church and functioning as such; and the magic key is the suspicion that the church may be practicing in unrelated business income. This is not new to us, but I agree with his approach in saying that we would defend all the way; we should not acquiesce but instead demand that they prove their intentions first. This is all for the purpose of dragging the thing on. Tonight I xeroxed pieces of the IRS Code, which may have already been reviewed by Ed and Sarah; also attached is a copy of the Scientology case which found that the summons issued by the IRS to examine records was insufficient; that the Scientologists case raised sufficient doubt about the IRS's intent and harassment. IRS Code section 7605 deals with restrictions on examination of church records by IRS; USA v. Church of Scientology case is attached. As Bentzman explained, looking at the Code this way is only piecemeal and to get a real picture of the whole thing requires a lot of background research. You can tell Ed and Sarah that I tried to "shepardize" the Scientology case but could find nothing; that does not mean that there was nothing, there may well have been recent decisions but we were in a rush at Eric's and I didn't have time to get into it. We should ask Bentzman; he did hint that he will be writing up some opinion letters on this whole area of unrelated business income which will include the Scientology case.
5. Audit of the Ranch: attached is a copy of the letter received by the ranch. Bonnie tells us they have been given an extension til June '78 to produce information and records. She is now combing through all the old records we have been able to find and will be preparing recap sheets, etc. and compare to those already in existence. One of the problems that has come up was that Harold's and Tish's figures didn't jive for the 1977 income and disbursements; also, Bonnie can't understand why Tish's figures of income seem to be based on more patients than there were in actuality.
6. David Smith: The reason he gave us which he would not elaborate on on the radio which he says will keep him here 18 months is that he never filed his income taxes for 1972 through the present. However, we don't really believe that is the real reason, as he was looking for excuses after we (me and Sandy) explained that people can file their taxes in Guyana, there's no problem with that. He obviously wanted an out to remain here. He said that Tim Stoen had advised him in the past not to file his taxes because of his receipt over the years of increments on the property and estate to which he is an heir in Colorado along with 5 other relatives. After we put aside the tax reason, he said he wanted to get a job. We asked why he didn't want to see his children; he said they weren't his children, he'd given to the temple, and anyway at least 2 of them he doubted were his anyway. Looking in the tax files, I came across the application he apparently filed for extension of time to file IRS return in 1976, and his letter to

B-4a (3)

his sister asking her for income amounts he received for 1972 through 1976 on the property. Also enclosed is W-2 for 1976. I don't know what will be the outcome of this situation; the night after he spoke on the radio, he testified, but said nothing specific, just said Jim was the doctor of all doctors, and that was it. My impression was that he was making a public display of "loyalty" so the people would think he was okay, but I would suspect this guy from the get go, of possibly being involved with Stoen in some way.

7. See Law Office Report #13, item #11 re Edwards house - would you please return via mail the Authorization I sent over to be signed by the Edwards. We have a potential buyer of the lot, and this thing is tied up with the insurance investigation. We need permission of the owners and the mortgage holders before the property can be demolished and sold. Attached is another Authorization in case the first one got misplaced.

*****pleasant 73's*****

sorry, there's more:

8. Letter from Kay Henderson re donations - see attached. This has already been discussed on the radio with Mildred. This is for your information and additional instructions, should there be any.
9. 1978 Church Exemption, due by March 31 for Meandocino County P.T. building - please have Ed review this and advise how to fill it out; is there any difference now that no church services are being held there? ALSO: in January, we sent over, not in a law office report but in reports sent over by Martha, the 1978 Church Exemption form for San Francisco county. The touchy thing about this one is that it asks specific questions re how many people living in the building. When we sent it over, we figured most people would be out of here and the building would be pretty vacant; but that is not the case and as apostolic apartments are closing down, people are moving into the church more. A rough count would say maybe 30 are living here now. How do we fill this out? It is also due March 31.

B-4 a (4)

Re Item 4, Law Office
 Rpt #22

18 3-20-77

Sec. 7605—TIME, PLACE OF EXAMINATION

86,715

motion was denied and a judgment for costs was entered against him.
L. D. Herbert, (DC) 78-1 wcc ¶ 9883.

Tax-return preparer was found guilty of civil contempt for disposing of himself of certain of his own work papers after he had been served with an IRS summons directing him to appear and produce such records. Consequently, he was directed to pay compensatory damages to the U. S. Government in the amount of its costs incurred in the proceedings to enforce the summons.
W. E. Edmund, (DC) 78-1 wcc ¶ 9879, 288 FSupp 435.

Tax summons seeking information to determine civil tax liabilities judicially enforced.
J. Ring, (DC) 78-1 wcc ¶ 9883.

22 Remedy.—A summons enforcement proceeding is the sole remedy for contesting a summons. A taxpayer may not institute an action on a summons, such as a suit for monetary damage for deprivation of constitutional and statutory rights.
N. E. Furukawa, DC, 78-3 wcc ¶ 9867.

25 Restraint of enforcement.—Taxpayers lacked standing to restrain the enforcement of a summons issued to their bank.
E. Wemple, DC, 78-3 wcc ¶ 9867.

The District Court properly dismissed the IRS's petition seeking to have the taxpayers produce certain documents and to testify, since the government's agent refused to submit to discovery.
Wright Inter Co., Inc., CA-5, 78-3 wcc ¶ 9883, 588 F2d 2280.

[§ 5927]

TIME AND PLACE OF EXAMINATION

Sec. 7605 [1954 Code]. (a) TIME AND PLACE.—The time and place of examination pursuant to the provisions of sections 6420(e)(2), 6421(f)(2), 6424(d)(2), 6427(f)(2), or 7602 shall be such time and place as may be fixed by the Secretary and as are reasonable under the circumstances. In the case of a summons under authority of paragraph (2) of section 7602, or under the corresponding authority of section 6420(e)(2), 6421(f)(2), 6424(d)(2), or 6427(f)(2), the date fixed for appearance before the Secretary shall not be less than 10 days from the date of the summons.

(b) RESTRICTIONS ON EXAMINATION OF TAXPAYER.—No taxpayer shall be subjected to unnecessary examination or investigations, and only one inspection of a taxpayer's books of account shall be made for each taxable year unless the taxpayer requests otherwise or unless the Secretary, after investigation, notifies the taxpayer in writing that an additional inspection is necessary.

(c) RESTRICTIONS ON EXAMINATION OF CHURCHES.—No examination of the books of account of a church or convention or association of churches shall be made to determine whether such organization may be engaged in the carrying on of an unrelated trade or business or may be otherwise engaged in activities which may be subject to tax under part III of subchapter F of chapter 1 of this title (sec. 511 and following, relating to taxation of business income of exempt organizations) unless the Secretary (such officer being no lower than a principal internal revenue officer for an internal revenue region) believes that such organization may be so engaged and so notifies the organization in advance of the examination. No examination of the religious activities of such an organization shall be made except to the extent necessary to determine whether such organization is a church or a convention or association of churches, and no examination of the books of account of such an organization shall be made other than to the extent necessary to determine the amount of tax imposed by this title.

.01 Amended by P. L. 94-455 (Deadwood Act), P. L. 94-530, P. L. 91-258, P. L. 91-172, P. L. 89-44, P. L. 627 (84th Cong.), and P. L. 466 (84th Cong.). For details, see the Code Volumes.

.15 Committee Reports on P. L. 91-172 are at 1969-3 CB 199, 423, 644.

.20 Committee Reports on P. L. 627 (84th Cong.) are at 1956-2 CB 1285, 1308, 1333.

.21 Committee Reports on P. L. 466 (84th Cong.) are at 1956-1 CB 983, 989, 995.

.22 Committee Reports on 1954 Code Sec. 7605 as originally enacted were reproduced at 584 CCH ¶ 5939.10.

Vol. 8 CCH—Standard Federal Tax Reports

Code § 7605 ¶ 5927

B-4-a (5)

• Regulations

[§ 5927A] § 301.7605-1. Time and place of examination.—(a) *Time and place.* The time and place of examination pursuant to the provisions of section 6420(e)(2), 6421(f)(2), or 7602 shall be such time and place as may be fixed by an officer or employee of the Internal Revenue Service and as are reasonable under the circumstances. In the case of a summons under authority of section 7602(2) and of § 301.7602-1, or under the corresponding authority of section 6420(e)(2) or 6421(f)(2), the date fixed for appearance before an officer or employee of the Service, shall not be less than 10 days from the date of the summons.

(b) *Restrictions on examination of taxpayer.* No taxpayer shall be subjected to unnecessary examination or investigations, and only one inspection of a taxpayer's books of account shall be made for each taxable year unless the taxpayer requests otherwise or unless an authorized internal revenue officer, after investigation, notifies the taxpayer in writing that an additional inspection is necessary.

(c) *Restriction on examination of churches.*—(1) *In general.* This section imposes certain restrictions upon the examination of the books of account and religious activities of a church or convention or association of churches for the purpose of determining whether such organization may be engaged in activities the income from which is subject to tax under section 511 as unrelated business taxable income. The purposes of these restrictions are to protect such organizations from undue interference in their internal financial affairs through unnecessary examinations to determine the existence of unrelated business taxable income, and to limit the scope of examination for this purpose to matters directly relevant to a determination of the existence or amount of such income. This section also imposes additional restrictions upon other examinations of such organizations.

(2) *Books of account.* No examination of the books of account of an organization which claims to be a church or a convention or association of churches shall be made except after the giving of notice as provided in this subparagraph and except to the extent necessary (i) to determine the initial or continuing qualification of the organization under section 501(c)(3); (ii) to determine whether the organization qualifies as one, contributions to which are deductible under section 170, 545, 556, 642, 2055, 2106, or 2522; (iii) to obtain information for the purpose of ascertaining or verifying payments made by the organization to another person in determining the tax liability of the recipient, such as payments of salaries, wages, or other forms of compensation; or (iv) to determine the amount of tax, if any, imposed by the Code upon such organization. No examination of the books of account of a church or convention or association of churches shall be made unless the Regional Commissioner believes that such examination is necessary and so notifies the organization in writing at least 30 days in advance of examination. The Regional Commissioner will conclude that such examination is necessary only after reasonable attempts have been made to obtain information from the books of account by written request and the Regional Commissioner has determined that the information cannot be fully or satisfactorily obtained in that manner. In any examination of a church or convention or association of churches for the purpose of determining unrelated business income tax liability pursuant to such notice, no examination of the books of account of the organization shall be made except to the extent necessary to determine such liability.

(3) *Religious activities.* No examination of the religious activities of an organization which claims to be a church or convention or association of

Sec. 7605 [page 66,715]—TIME, PLACE OF EXAMINATION 88,717

churches shall be made except (i) to the extent necessary to determine the initial or continuing qualification of the organization under section 501(c)(3); (ii) to determine whether the organization qualifies as one, contributions to which are deductible under section 170, 545, 556, 642, 2055, 2106, or 2522; or (iii) to determine whether the organization is a church or convention or association of churches subject to the provisions of part III of subchapter F of chapter 1. The requirements of subparagraph (2) of this paragraph that the Regional Commissioner give notice prior to examination of the books of account of an organization do not apply to an examination of the religious activities of the organization for any purpose described in this subparagraph. Once it has been determined that the organization is a church or convention or association of churches, no further examination of its religious activities may be made in connection with determining its liability, if any, for unrelated business income tax.

(4) *Effective date.* The provisions of this paragraph shall apply to audits and examinations of taxable years beginning after December 31, 1969. [Reg. § 301.7605-1.]

.10 Historical Comment: Adopted 10/23/59 by T. D. 6421. Amended 10/24/60 by T. D. 6496 for clerical changes. Amended 10/26/71 by T. D. 7146 to reflect Sec. 121(f) of P. L. 91-172.

[§ 5928] Time and Place of Examination

• • CCH Explanation

.01 Code Sec. 7605 gives the Commissioner authority to fix such time and place for an examination as are reasonable under the circumstances. However, when appearance and production of books and records under summons are required, the date fixed for appearance cannot be less than 10 days after the issuance of the summons. See .10 below.

The taxpayer is not to be subjected to unnecessary examination or investigations. In practice, only one inspection of a taxpayer's books of account will be made for each taxable year unless the taxpayer requests otherwise, or unless the Commissioner notifies the taxpayer in writing that an additional inspection is necessary. On and after August 17, 1954 this provision applies to taxes imposed under either the 1939 or 1954 Code.

Churches and conventions or associations of churches are subject to the tax on unrelated business income after December 31, 1975 (see § 523.01). An Internal Revenue agent may examine the books of a church or convention or association of churches only if a Regional Commissioner (or higher tax official) has reason to believe that the church is carrying on an unrelated trade or business and, acting on this belief, notifies the organization in advance of examination.

Authority to examine the religious activities is limited to determining whether the organization is a church or association of churches. And authority to examine the books is limited to determining the amount of unrelated business income tax. Though effective for taxable years beginning after December 31, 1969, the examination restriction was not truly viable until after December 31, 1975.—CCH.

88,720 TIME, PLACE OF EXAMINATION—Sec. 7605 [page 66,715]

[15928.012]—Continued

Reference to a contract of sale in 1965 was not an additional inspection. The reference to taxpayers' 1965 transactions was to ascertain facts and figures relevant to the treatment of their 1970 income.

E. E. Deal, 33 TCM 812, Dec. 22, 1965(M), TC Memo 1974-190, AFR 6 per certiam, CA-9, 75-2 USTC ¶ 9881, 338 F.2d 522.

The mere reexamination of the taxpayer's return was not a second examination of books and records within the meaning of Code Sec. 7605(b) and, therefore, did not require written notice by the Commissioner.

E. O. Shawman, 33 TCM 188, Dec. 22, 1965(M), TC Memo 1974-40.

Taxpayer, an officer and sole owner of a corporation, was directed to obey a summons to produce records of his corporation even though such records might ultimately be used to incriminate him. The sole owner of a corporation cannot assert his personal privilege against self-incrimination as a valid ground for refusing to produce his corporation's records. Further, the summons was not invalid because the reopening letter had not been issued prior to the issuance of the summons, since Code Sec. 7605 protects only the taxpayer's books, and the subject of the summons was the records of his corporation.

N. A. Bass, DC, 74-1 USTC ¶ 9888.

014 Church organizations.—Authority to approve a request to examine books of account and religious activities of a church or a convention or association of churches is delegated to the Assistant Commissioner (Compliance) and to Regional Commissioners.

C. D. O. No. 137, issued and effective June 27, 1973, 38 F. R. 17883, 737 OCH ¶ 6724.

An order enforcing a summons issued by the IRS and denying taxpayer's pre-enforcement discovery was reversed and remanded on appeal. The lower court should have held a limited evidentiary hearing because the taxpayer's allegations of bad faith harassment raised sufficient doubt about the Service's purposes to require the determination of whether further inquiry by way of discovery was warranted.

Church of Scientology of Calif.; Chabertson v. CA-9, 75-2 USTC ¶ 9886, 330 F.2d 818.

A church organization did not prove its contention that the administrative procedures of Code Sec. 7605(c) and of the regulations had not been complied with because there was no showing of a determination by the Regional Commissioner that the specific items requested in a summons were necessary.

Free-For-All Missionary Baptist Church, Inc., DC, 75-2 USTC ¶ 9888.

015 Deficiency not void.—Deficiency resulting from an improper second examination of plaintiff's books, against which it protested, is not void.

15928.014 Reg. § 301.7605-1

Mangone Co., Inc. v. U. S., (Cl. Ch.) 1931 OCH ¶ 9880, 54 F. 2d 188.

Mangone case, above, distinguished, and deficiency assessment held void where taxpayer was totally unaware of the violation and thus had no opportunity to protest.

H. M. Reinman, (CA-7) 62-1 USTC ¶ 9384, 322 F. 2d 267.

A prohibited additional examination of books of account (such as occurred here) does not necessarily mean that the deficiency must be quashed. Here, the deficiency was primarily based upon information gleaned from sources other than personal records. Moreover, although the taxpayers had not consented to a second examination, they were aware that it was occurring when it took place and should have challenged it then.

P. E. McInerney, CA-4, 75-2 USTC ¶ 9808, 321 F.2d 621, Cert. denied, 423 US 1017.

016 The court, on appeal, refused to consider the question of the validity of such assessment where the issue was not raised in the Board proceeding.

Glenell v. Com., (CA-6) 1930 OCH ¶ 9503, 43 F. 2d 653.

The failure of the IRS to notify the taxpayer of its intention to re-examine the taxpayer's records for a taxable year which had already been audited did not nullify an assessment of over \$330,000 based on the re-examination for that year.

Field Enterprises, Inc., (Cl. Ch.) 65-2 USTC ¶ 9581, 345 F. 2d 485.

Following the examination of the books and records of taxpayer's transferor, proposed adjustments with respect to the years 1954-1956 were settled administratively. Thereafter, the Commissioner, without proper notice in writing, requested permission to re-examine the same books and records, which was refused. Following this, the Commissioner, without the aid of the books and records, proposed additional adjustments for the same years which became the basis for a formal notice of deficiency, the validity of which was denied. It was held that since the Commissioner did not, in fact, re-examine the books and records in question, the failure to give a written notice of intention to do so did not affect the validity of the deficiency notice and the burden of proof, therefore, rested upon the taxpayer.

United States Holding Co., 44 TC 323, Dec. 27, 423.

H. H. Hall, (CA-9) 66-1 USTC ¶ 9207, 406 F. 2d 708.

018 Inadequate records.—The examination restrictions were not violated where, in addition to examination of check stubs and notations thereon, the revenue agent asked for bank statements, checks, and/or receipted bills for the purpose of determining gross income and verifying claimed deductions.

Bally Mers, 13 TC 1000, Dec. 17, 408 (Acq.).

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16. Internal Revenue ϕ -1456

Since church's allegations of bad faith harassment by Internal Revenue Service, though thin, raised doubt as to Service's purposes, district court should have held a limited evidentiary hearing to determine whether further inquiry into the Service's purposes by way of discovery was warranted; although such a hearing would entail cross-examination of the summoning agent, permissible scope of the hearing was for the district court's discretion. 26 U.S.C.A. (I.R.C. 1964) § 7602; Fed.Rules Civ.Proc. rule 61(a)(3), 28 U.S.C.A.

17. Internal Revenue ϕ -1456

Although summonee attempted discovery only by way of taking deposition and request for internal revenue service documents, summonee did not waive its right to evidentiary hearing to determine whether further inquiry into Service's purposes by way of discovery was warranted where summonee twice called district court's attention to case law providing for such a hearing in an enforcement proceeding. 26 U.S.C.A. (I.R.C.1964) § 7602.

James Q. Fisher (argued), Encino, Cal., for respondents-appellants.

Alfred S. Lombardi, Atty. (argued), Tax Div., U. S. Dept. of Justice, Washington, D. C., for petitioners-appellees.

OPINION

Before DUNIWAY and ELY, Circuit Judges, and JAMESON,* District Judge.

DUNIWAY, Circuit Judge:

The Church of Scientology of California appeals from the district court's order enforcing a summons issued by an Internal Revenue Service agent under § 7602 of the Internal Revenue Code of 1964, 26 U.S.C. § 7602, and denying the Church's request for pre-enforcement discovery. We reverse and remand for further proceedings.

I. Facts.

On February 8, 1973, agent Cluett of the Service's Audit Division issued a summons to Henning Heldt, then vice president of the Church of Scientology of California, requiring Heldt to appear on February 20, 1973, to testify and to produce for examination certain records of the Church bearing on its federal income tax liability for 1968 and 1969. Heldt appeared at the appointed time, apparently willing to testify, but without the required records. Heldt said that he was no longer an officer of the Church and that he had neither control nor possession of the records because he had resigned as director and vice president of the Church four days earlier, on February 16, 1973. The agent noted Heldt's appearance but did not examine him. In the course of two years of negotiations preceding the issuance of the summons, Heldt had consistently held himself out to the agent as the representative of the Church in charge of its books and records, and never stated that he was contemplating resigning.

On September 5, 1973, the Service petitioned the district court to enforce its summons against Heldt and the Church under 26 U.S.C. §§ 7402(b) and 7604(a), both of which somewhat redundantly gave the district courts jurisdiction "by appropriate process" to compel compliance with such summonses. The district court issued an order requiring Heldt and the Church to show cause why they should not be required to comply with the summons.

Heldt and the Church then filed a notice of taking depositions of agent Cluett and two other Service officials and a demand for the production of Service files relating to the Church. The Service moved to quash this discovery. Then Heldt and the Church responded to the order to show cause by alleging, *inter alia*, that the Service had issued the summons for the bad faith purpose of harassing the Church. More specifically, the Church asserted that the instant

* The Honorable William J. Jameson, Senior United States District Judge for the District of Montana, sitting by designation.

agent Cluerton Division issued a Heldt, then vice h of Scientology Heldt to appear to testify and to certain records on its federal in- 1968 and 1969. appointed time, tify, but without eldt said that he r of the Church control nor pos- because he had vice president of arther, on Febru- nt noted Heldt's examine him. In s of negotiations of the summons, held himself out ventative of the its books and ed that he was

t, the Service per- to enforce the and the Church 2(b) and 7604(a). hat redundantly jurisdiction "by compel compli- ses. The district requiring Heldt cause why they to comply with

then filed a so- ns of agent Clu- Service officiala- ve production of the Church. The h this discovery- urch responded to e by alleging, in- x had issued the faith purpose of More specifically, that the instant for the District of

summons was part of a concerted nation- wide Service strategy to harass various churches of Scientology, which are in the Church's words "doctrinal cousins" but separate entities. According to the Church, the Service has followed a pat- tern of initiating investigations and ad- ministrative and judicial proceedings, but nonetheless resisting definitive determi- nation of the tax exempt status of those churches—all, the Church alleges, for the purpose of applying pressure to the churches to settle the issue of their claimed tax exemptions and of eliminat- ing Scientology organizations. The Church sought to take the depositions of Service officials to attempt to uncover evidence to support these allegations.

The district judge held a hearing on the order to show cause and on the Ser- vice's motion to quash discovery, listening to oral argument by counsel, but without the presentation of testimony or other evidence other than affidavits already on file. Concluding that the "allegation of harassment is not supported by the record," the judge entered orders (1) quashing the notice of taking of deposi- tions and (2) enforcing the summons against the Church. At the request of the Church, the judge stayed enforce- ment of the summons pending appeal, on the condition that the Church deposit with the court all of the books and records sought by the summons. The Church did so, filling 23 trunks with records, and brought this appeal.

[1] We have jurisdiction under 28 U.S.C. § 1291. *Reisman v. Caplin*, 1964, 375 U.S. 440, 449, 84 S.Ct. 508, 11 L.Ed.2d 459; *D. I. Operating Co. v. United States*, 9 Cir., 1963, 321 F.2d 586.

"II. Summons Enforcement Proceed- ings in General.

We begin with a review of a few ba- sic, settled principles.

[2-4] An internal revenue summons is "administratively issued but its en- forcement is only by federal court au- thority in 'an adversary proceeding' af- fording the opportunity for challenge and complete protection to the

witness." *Donaldson v. United States*, 1971, 400 U.S. 517, 525, 91 S.Ct. 534, 539, 27 L.Ed.2d 580; *Reisman v. Caplin*, 1964, 375 U.S. 440, 446, 84 S.Ct. 508, 11 L.Ed.2d 459. The Federal Rules of Civil Procedure apply to a summons proceed- ing. Fed.R.Civ.P. 81(a)(3); *United States v. Powell*, 1964, 379 U.S. 48, 58, n. 18, 85 S.Ct. 245, 18 L.Ed.2d 112; *Martin v. Chandis Securities Co.*, 9 Cir., 1942, 128 F.2d 731, 734. But the Civil Rules are not inflexible; a district court may limit their application in a proceeding to enforce a summons which is intended to be a summary proceeding, so long as the rights of the party summoned are pro- tected and an adversary hearing, if re- quested, is made available. *Donaldson*, *supra*, 400 U.S. at 528-29, 91 S.Ct. 534.

[5] The Internal Revenue Service need not meet any standard of probable cause to obtain enforcement of its sum- mons; it must show only (1) that the investigation will be conducted pursuant to a legitimate purpose; (2) that the in- quiry may be relevant to the purpose; (3) that the information sought is not already within the Service's possession; and (4) that the administrative steps re- quired by the Internal Revenue Code have been followed. *United States v. Powell*, *supra*, 379 U.S. at 57-58, 85 S.Ct. 248.

However, as the Court explained in *Powell*, 379 U.S. at 58, 85 S.Ct. at 255 (footnotes omitted):

This does not make meaningless the adversary hearing to which the tax- payer is entitled before enforcement is ordered. At the hearing he "may challenge the summons on any appro- priate ground." *Reisman v. Caplin*, 375 U.S. 440, at 449, 84 S.Ct. [508], at 513 [11 L.Ed.2d 459]. Nor does our read- ing of the statutes mean that under no circumstances may the court inquire into the underlying reasons for the ex- amination. It is the court's process which is invoked to enforce the admin- istrative summons and a court may not permit its process to be abused. Such an abuse would take place if the summons had been issued for an im-

proper purpose, such as to harass the taxpayer or to put pressure on him to settle a collateral dispute, or for any other purpose reflecting on the good faith of the particular investigation. The burden of showing an abuse of the court's process is on the taxpayer, and it is not met by a mere showing, as was made in this case, that the statute of limitations for ordinary deficiencies has run or that the records in question have already been once examined.

These principles were reaffirmed by the Court in *Donaldson v. United States*, 1971, 400 U.S. 517, 526-27, 91 S.Ct. 584, 27 L.Ed.2d 580, and more recently in *United States v. Biacchi*, 1975, 420 U.S. 141, 146, 95 S.Ct. 915, 43 L.Ed.2d 88.

III. The Alleged Abuse of Process

The four criteria for enforcement set out in *Powell* were satisfied in this case. The principal question on appeal is whether the district court erred in enforcing the summons without allowing discovery and without taking evidence on the alleged abuse of the court's process. We conclude that the court should have held a limited pre-enforcement evidentiary hearing.

A. The Allegation of Bad Faith IRS Harassment

We first consider the Church's allegations and the support for them that appears in the record.

Attached to the Church's memorandum in opposition to enforcement of the summons is a "Summary of Administrative and Judicial Proceedings Involving the Church of Scientology and its Parishioners," which the Church says reveals a pattern of bad faith IRS harassment. This summary lists eleven proceedings involving various churches of Scientology. With respect to the California Church, the summary states that the Service retroactively revoked the tax exempt status of the California Church in 1968 and that questions of the Church's tax liability for 1964 through 1967 were pending at the appellate conference level

when the summons was issued. Also appended to the memorandum are the affidavit of Heldt and certain correspondence between the Church and Service officials in which the Church asked the Service, and the Service refused, to defer the examination for 1968 and 1969 while examinations for earlier years were pending.

[6, 7] The pendency of proposed assessments for the earlier years, however, does not in itself indicate bad faith on the part of the Service. Under § 501(c)(3) of the Code, determination of tax exempt status for a given year depends upon the financial operation of the Church for that year. See *Church of Scientology of Hawaii v. United States*, 9 Cir., 1973, 485 F.2d 313, 319 (Keeble, J., dissenting). Moreover, the gross receipts of the California Church for 1965 and 1969 were markedly higher than those for 1964 through 1967. It was not unreasonable for the Service to investigate the different periods separately but simultaneously.

The Church also cites our *Church of Scientology of Hawaii* case, *supra*, and another case now pending on appeal to this court, *Handeland v. Commissioner*, 519 F.2d 327, as evidence of an alleged bad faith "harass and moot" strategy in which the Service repeatedly imposed assessments on churches of Scientology but stops short of litigating the merits of the churches' tax exempt status or refunding the taxes paid or conceding non-liability. In the *Church of Hawaii* case, we held that the taxpayer's claim for a refund was not mooted by the Service's tender of the taxes paid. *Handeland* involves an action in the Tax Court by ministers of the Church of Scientology of Minnesota in which the government admitted error and the Tax Court entered a judgment with an opinion for the ministers. The propriety of this mooting tactic is not now before us. If this mooting tactic is improper, the Church will have its remedy as it did in the *Church of Hawaii* case.

For present purposes, we conclude that the Service's litigative strategy

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those cases does not sufficiently evince
bad faith to require us or the district
court to deny enforcement of the sum-
mons. It may be that the Service has
contemplated in certain cases because small
amounts were in issue or because it has
insufficient evidence to sustain its case.
We see no reason to bar it from gather-
ing the evidence it deems necessary in
this case. We note in passing that the
Service has litigated to finality and won
a case involving the tax exempt status
of a Scientology church in *Founding
Church of Scientology v. United States*,
1969, 412 F.2d 1197, 188 Cl.Cl. 490, cert.
denied, 397 U.S. 1009, 90 S.Ct. 1237, 25
Cl.Ed.2d 422, where the court held that
the Church failed to prove that no part
of the corporation's net earnings inured
to the benefit of private individuals.
See 26 U.S.C. § 501(c)(3).

As evidence of purportedly improper
Service motives, the Church also relies
on a Service "Manual Supplement" dated
September 2, 1970. Its stated purpose,
as we observed in *Church of Scientology
of Hawaii, supra*, 485 F.2d at 317, is to
identify "Church of Scientology type re-
ligious organizations" and to provide
guidelines for examining returns and
processing applications. However, we
see no reflection of a nefarious purpose
on the face of this document.

The manual supplement is based on
the opinion of the Court of Claims in
*Founding Church of Scientology v. United
States, supra*. The court discussed
both the tenets and the structure of
Scientology organizations. After point-
ing out that the Founding Church uttered
half percent of its gross income to founder
Ron Hubbard, the court observed, 412
F.2d at 1199:

Other Scientology congregations, fran-
chises, and organizations also paid
Hubbard a portion of their gross in-
come, usually 10 percent.

The Court of Claims explained, 412 F.2d
at 1201:

For purposes of deciding this case,
we do not consider the income accru-
ing to Hubbard from the affiliated
congregations and organizations as

coming from plaintiff. However, un-
der the circumstances here, the fact
that Hubbard had income from such
closely related sources indicates that
Hubbard's compensation from plaintiff
was not for full-time service. During
the years in issue these other percent-
ages, fees, and commissions, so far as
the record shows, were apparently re-
ceived or receivable by Hubbard for
his personal use. Such an arrange-
ment suggests a franchise network for
private profit and, in turn, casts doubt
upon the propriety of the payments by
plaintiff to Hubbard and the members
of his family. The fact that Hubbard
was the recipient of income from
plaintiff in the form of royalties and
commissions likewise occasions an in-
ference of personal gain.

Given the evidence in that case and the
conclusions of the Court of Claims, it
was entirely reasonable for the Service,
using the characteristics sketched by
that court, to identify Scientology orga-
nizations and to establish a uniform policy
and procedure for examining them. In
fact, we might suspect an improper ex-
ternal influence if, under the circum-
stances, the Service did not give such
organizations careful scrutiny.

(8) In short, we agree with the dis-
trict court that the allegations of harass-
ment and improper purposes were not
supported by the record and standing
alone did not require the court to deny
enforcement. However, our inquiry does
not end here, for it may be that the
Church's allegations have more sub-
stance than meets the eye. See, e.g.,
*Center on Corporate Responsibility, Inc.
v. Schultz*, D.D.C., 1973, 368 F.Supp. 863
(evidence of White House use of IRS
administrative actions against certain
"activist" organizations whose views
were offensive to the White House).

B. Denial of Discovery and Evidentiary Hearing.

The Church contends that it was enti-
tled to discovery under Fed.R.Civ.P. 30
and 34 or, failing that, an evidentiary
hearing to inquire into the motives of
the Service in issuing the summons.

[9-12] Under Fed.R.Civ.P. 31(a)(3) the district court has considerable discretion to restrict or deny discovery. See *United States v. Bell*, 9 Cir., 1971, 448 F.2d 40, 42; *United States v. Ruggiero*, 9 Cir., 1970, 425 F.2d 1069, 1071; *United States v. Ahmanson*, 9 Cir., 1969, 415 F.2d 785, 787. In contrast to the procedure in ordinary civil cases, discovery in a summary summons enforcement proceeding is the exception rather than the rule. The party resisting enforcement should be required to do more than allege an improper purpose before discovery is granted. *United States v. National State Bank*, 1 Cir., 1972, 454 F.2d 1249, 1252; *United States v. Salter*, 1 Cir., 1970, 432 F.2d 697, 700. Conclusory allegations carefully tailored to the language of *Powell*, *supra*, that the Service has issued a summons for an improper purpose such as to harass the taxpayer or to put pressure on him to settle a collateral dispute, are easily made. See *Garrett v. United States*, 9 Cir., 1975, 511 F.2d 1037.

Allowing the Church to take depositions of the examining IRS agent and his superiors and to inspect internal IRS records and memoranda on the basis of such conclusory allegations would place undue burdens on the Service and impede what is supposed to be a summary enforcement procedure. Accordingly, we reject the Church's argument that it was entitled to pre-enforcement discovery.

[13-16] Nonetheless, because, as we have seen, the Church or any other sum-monee bears the burden of proving bad faith harassment or other abuse, we think that the sum-monee must be afforded at least some opportunity to substantiate its allegations.

The Church argues that, failing to grant its request for discovery, the district court should at least have held an evidentiary hearing to inquire further into the motives of the Service in issuing the summons. As the Church points out, that was the approach adopted by the First Circuit in *United States v. Salter*, 1 Cir., 1970, 432 F.2d 697, where the sum-monee also alleged an improper Service

purpose in issuing a summons. There the court said (at 700):

We agree with the government, however, that respondent should be required to do more than allege an improper purpose before discovery is ordered in a proceeding of this type. Some evidence supporting respondent's allegations should be introduced. We approve of the following suggestion offered by the government:

"The general solution would probably be for the district court to proceed directly to a hearing at which, if desired, the sum-monee could examine the agent who issued the summons, concerning his purpose. The court could then, by observation and, where necessary, its own questioning of the agent, make its own determination of whether exploration, as by discovery, seemed to be in order."

If, at the end of the hearing, there remains a substantial question in the court's mind regarding the validity of the government's purpose, it may then grant discovery.

The Third Circuit has recently adopted a similar procedure in *United States v. McCarthy*, 3 Cir., 1975, 514 F.2d 36. We agree with the First and Third Circuits that this solution would accommodate the needs of efficient tax administration and at the same time provide a reasonable opportunity for the sum-monee to carry the burden imposed by *Powell*, *supra*, of showing an abuse of the court's process.

In approving the procedure suggested by the First Circuit, we also endorse that court's limiting rationale that the purpose of the evidentiary hearing is to sift out those rare cases where bald allegations of harassment or improper purpose can be substantiated and thereby to avoid dilatory and burdensome discovery procedures. As the First Circuit said in *Salter*, *supra*, 432 F.2d at 700-01 (footnote omitted):

We believe that there are strong reasons of public policy for placing

lack of proof on respondent before denying discovery in an enforcement proceeding of this type. A broad discovery order puts the Internal Revenue Service under a severe handicap in conducting a civil investigation. Broad discovery can be expected to cause extensive delays and to jeopardize the integrity and effectiveness of the entire investigation. Coupled with these considerations is the fact that taxpayers have been almost uniformly unsuccessful in proving an "improper purpose" defense. Requiring an evidentiary hearing will not preclude a respondent from raising and proving a "proper purpose," and we of course have no intention of precluding him from doing so. But we feel that the hearing requirement will have the salutary effect of eliminating discovery in cases in which it is clear that respondent will not be able to prove his allegations.

Applying these principles to the case at hand, we conclude that the Church's allegations of bad faith harassment by the Service, though thin, raised sufficient doubt about the Service's purposes to require the district court to hold a limited evidentiary hearing to determine whether further inquiry into the Service's purposes by way of discovery is warranted. Although we anticipate that such a hearing would entail, for example, cross-examination of the summoning agent (*Cf. Wild v. United States*, 9 Cir., 1965, 352 F.2d 206, 208-09), we do not attempt to define precisely the permissible scope of the evidentiary hearing. We leave that to the discretion of the district court.

[17] In the proceedings below, the Church attempted discovery only by way of taking depositions and requests for IRS documents. Apparently counsel for the Church mistakenly believed that it had a right to discovery before the presentation of any evidence in the summons enforcement proceeding. Thus it is arguable that the Church waived any argument that it was entitled to a pre-discovery evidentiary hearing. However,

we agree with the Third Circuit, *McCarthy*, *supra*, 514 F.2d at 368 n. 11, that to hold under these circumstances that the Church failed to ask the court for the proper sequence of procedures would be unduly harsh. Moreover, in reviewing the record, we note that the Church twice called the district court's attention to the *Salter* case and the procedure there recommended. Accordingly, we conclude that the Church did not waive its right to an evidentiary hearing.

IV. Conclusion.

In view of our conclusion that the district court should have granted the Church a limited evidentiary hearing to inquire into the Service's purposes, we do not reach the Church's other arguments for reversal.

Reversed and remanded for further proceedings.



WILLIAM E. SHEEHAN, by his father, Henry Sheehan, as next friend, Individually on behalf of himself and on behalf of a class of persons similarly situated but too numerous and too transitory to mention, Plaintiffs-Appellants.

v.

WILLIAM J. SCOTT, Attorney General of Illinois, et al., Defendants-Appellees.
No. 74-1281.

United States Court of Appeals,
Seventh Circuit.

Argued Jan. 17, 1975.

Decided July 22, 1975.

Plaintiff, who had been absent from school 14 days during two months, and who had been required to meet with probation officer who inquired into his family life and personal makeup, sued chal-

STATE OF CALIFORNIA

FRANCHISE TAX BOARD

647 COLLEGE AVENUE
SANTA ROSA, CALIFORNIA 95403

February 16, 1978

Item 5, Lew Office
Rept #22

1974 & 1975

Income Years

- ☐ Personal Income Tax
☐ Bank and Corporation Tax

Richard and Claire Janaro
2451 Road K
Redwood Valley, CA 95470

Your California income tax return(s) for the year(s) indicated above has been assigned to this office for audit. It is our desire to complete a review of your records as soon as practicable with the least inconvenience to you.

To aid us in scheduling audit appointments, please fill in the information requested on the reverse side and return one copy of this letter in the enclosed business reply envelope.

The audit will include, but will not be limited to:

- ☐ Books of original entry (e.g. general journals, receipts and disbursements journal).
☐ Summary ledgers (e.g. general ledgers, subsidiary ledgers).
☐ Canceled checks or receipts to substantiate _____
☐ Partnership agreement.
☐ Profit sharing plan.
☐ Bank statements.
☐ Corporation minutes.
☒ Source documents to support
1. Contributions
2. Income averaging - copy of 540's 1971, 72, 73, 74
3. Medical
4. Dependents - Please complete the enclosed dependent forms and mail together with copy of this letter in the enclosed self-addressed envelope.

Failure to have the above checked items available at the designated audit location may result in adjustments based on the information available at the time of the audit.

Harry Richey

Tax Auditor
Santa Rosa District
Telephone (707) 544-0574

FTB 4812-79 (3-75)

B-4-a (6)

QUESTIONNAIRE TO ASSIST IN THE SCHEDULING OF FRANCHISE TAX AUDITS

Subject: ☐ CALIFORNIA PERSONAL INCOME TAX
☐ CALIFORNIA FRANCHISE TAX

1. Address where records can be examined:

2. Individual to contact for appointment to examine records:

Name

Telephone

3. If federal statute of limitations has been extended for subject year(s) or any prior year, indicate year and extended statute date.

Year Extended Statute Date

Year Extended Statute Date

Year Extended Statute Date

4. Has IRS audited your returns for any subject year or prior year?

☐ No ☐ Yes

If yes, send original or copy of Revenue Agent's Report. Original will be returned. This may make our independent examination unnecessary.

5. Is IRS now examining or planning to examine your returns?

☐ No. ☐ Yes (state Years)

6. Corporate taxpayers only - List name(s) of all corporate affiliates (parent or subsidiary) and percent of ownership. Show corporate numbers for those that file California returns.

Taxpayer's signature:

Date



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
Sacramento, California 95867

Information to Support Exemption Claimed for Dependent on CALIFORNIA Income Tax Return

For Calendar Year or Fiscal Year Begun , 19 , and Ended , 19

FIRST NAME(S) AND INITIAL(S)	LAST NAME	Your social security number	Spouse's social security number
PRESENT HOME ADDRESS (Number and street, or rural route)			
CITY, TOWN OR POST OFFICE		STATE	COUNTY
ZIP CODE			

Indicate your marital status on last day of the year.

1. ☐ Single 2. ☐ Married, filed joint return
3. ☐ Married, filed separate returns—If this item checked, enter spouse's social security number in space above and enter first name here: _____

4. ☐ Married individuals living apart claiming "head of household" and unmarried "head of household"—Complete page 2
5. ☐ Widower with dependent child—enter year of death of husband/wife 19____ limited to two years following the death of spouse. If spouse died in 1972 or later.

ANSWER ALL THE FOLLOWING QUESTIONS IN REGARD TO EACH PERSON CLAIMED AS A DEPENDENT. IF HEAD OF HOUSEHOLD IS CLAIMED, ALSO ANSWER ALL QUESTIONS ON REVERSE SIDE OF THIS FORM.

1. Name of dependent(s)	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
2. Citizen of United States?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
3. Relationship (if not closely related by blood, explain)				
4. Age	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
5. If 19 or over, was dependent(s) a full-time student?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
6. How many months did dependent live with you?	Mos.	Mos.	Mos.	Mos.
7. If dependent did not live with you for the entire year, state the name, address and relationship of person with whom dependent was living				
8. If dependent is married, did he/she file a joint return with spouse?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
9. Total amount necessary to maintain dependent for the year. Explain fully any unusual expenses, such as medical, etc., on reverse side	\$	\$	\$	\$
10. Total amount contributed by you for the year	\$	\$	\$	\$
11. Amount(s) you can substantiate by: Checks Receipts Other (explain on reverse)	\$ \$ \$	\$ \$ \$	\$ \$ \$	\$ \$ \$
12. Amount(s) contributed by others to support of dependent (Enter their names and addresses on reverse side)	\$	\$	\$	\$
13. Total income of dependent(s): wages, rent, dividends, etc. Itemize type of income and amounts on reverse side	\$	\$	\$	\$
14. Welfare assistance, social security and veteran benefit payments received by dependent(s)	\$	\$	\$	\$
15. If dependency status changed during the year, give dates and nature of change				

If you decide you are not entitled to claim an exemption for the dependent(s), please complete the withdrawal statement below.

WITHDRAWAL STATEMENT

I no longer believe I am entitled to claim an exemption for _____ and I withdraw my claim to this exemption. Please make the necessary adjustments to my income tax return for the year shown above.

Signature _____ Date _____ Signature _____ Date _____

I declare under penalties of perjury that the above statements are true and correct to the best of my knowledge and belief.

Signed B-4-a (7) Date _____

HEAD OF HOUSEHOLD

ANSWER THE FOLLOWING QUESTIONS IF HEAD OF HOUSEHOLD IS CLAIMED (See requirements below)

☐ Never married ☐ Final divorce/dissolution Date _____ ☐ Married individuals living apart Date _____
☐ Widow(er) Date _____ ☐ Legal separation (interlocutory decree does not qualify) Date _____

Individual who qualified you as head of household:

Name _____ Relationship _____ Age _____ Gross income \$ _____

Is this person married? _____ If yes, did he or she file a joint return with spouse? _____ Did this person qualify as your dependent for the taxable year? _____ Did this person reside in your home for the entire taxable year? _____ If not, explain circumstances: _____

Total amount necessary to maintain household \$_____ How much did you contribute? \$_____

Amount contributed by others—Item 12, page 1 (list below names, addresses and amounts for each)

\$ _____

\$ _____

\$ _____

\$ _____

Explanation of Questions 9, 11 and 13 on page 1 (Attach additional sheet(s) if necessary)

[illegible]

REQUIREMENTS

Head of Household—A head of household is an individual who, on the last day of the taxable year, was single or legally separated from his spouse under a decree of separate maintenance, and who provided over one-half of the cost of maintaining a household occupied during the entire year, except for temporary absences, by:

(b) yourself and your qualified dependent (other than a dependent qualifying under a multiple support agreement);

(d) yourself and your unmarried child, grandchild, foster child or stepchild, even though such child is not a dependent; or

(c) your father or mother who is a qualified dependent of the individual.

— ٢٢ —

Married Individuals Living Apart—You can file as head of household if you meet the following tests:

(a) You file a separate return.

(b) You paid more than half the cost to keep up your home for the taxable year.

(c) Your spouse did not live in your home at any time during the taxable year.

10b Your dependent child or stepchild lived in your home during the entire year.

Cost of maintaining the home includes such items as rent, property insurance, property taxes, mortgage interest, repairs, utilities and cost of food. It does not include an individual's personal expenses, or any amount which represents value of services rendered by a member of the household or the taxpayer.

NOTE: No dependency credit is allowed for the dependent qualifying you as head of household.

Form **4868**
Department of the Treasury
Internal Revenue Service

**Application for Automatic Extension of Time
to File U.S. Individual Income Tax Return**

1976

NOTE: Prepare this form in duplicate. File the original with the Internal Revenue Service Center where you are required to file your income tax return and pay the amount shown on line 6 below. Attach the duplicate to the face of your Form 1040. This is not an extension of time for payment of tax. The law imposes a penalty for late payment of tax unless you show reasonable cause for failure to pay when due. (See instruction F.)

Print	Name (If joint return, give first names and initials of both)	Last name	Your social security number
Print	DAVID E. V. GLADYS	SMITH	522-3218452
Type	Present home address (Number and street, including apartment number, or rural route)		Spouse's social security number
Type	10-EDGENE CHAIKIN, ESP. P.O. Box 15156		524-705953
Type	City, town or post office, State and ZIP Code		
Type	SAN FRANCISCO, CA 94115		

An automatic 2-month extension of time until June 15, 1977, is hereby requested in which to file Form 1040 for the calendar year 1976 (or if a fiscal year return until 1977 for the taxable year beginning 1976, and ending 1977).

1	Total tax you expect to owe for 1976 (see instruction C)	
2	Federal income tax withheld	
3	1976 Estimated tax payments (include 1975 overpayment allowed as a credit)	
4	Other payments (see instruction C)	
5	Total (add lines 2, 3, and 4)	
6	BALANCE DUE (subtract line 5 from line 1). Pay in full with this application	

Signature and Verification: If 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: David E. V. Smith Date: April 15, 1977

Spouse's signature (if filing jointly, BOTH must sign even if only one had income): Wladimir Smith Date: 4-15-77

If 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 duly qualified to practice in (specify jurisdiction)
- ☐ A person enrolled to practice before the Internal Revenue Service
- ☐ A duly authorized agent holding a power of attorney with respect to filing an extension of time. (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: _____

See instructions on reverse

U.S. ARMY CORPS OF ENGINEERS
1160 LAKE MENDOCINO DR
UKIAH, CA 95422
B-4 ATP

U. S. ARMY, CORPS OF ENGINEERS CENTRAL PAYROLL OFFICE POB 1439 DT STA OMAHA NB 68101 DEPT. OF ARMY 47-0382380				Wage and Tax Statement 19 <input type="checkbox"/> CORRECTED <input type="checkbox"/> DUPLICATE		LJA 38N4 76
Type or print EMPLOYER'S Federal identifying number, name, address and ZIP code above.				COPY B To be filed with employer's FEDERAL tax return		
FEDERAL INCOME TAX INFORMATION		SOCIAL SECURITY INFORMATION		AS REQUIRED INFORMATION		
Federal income tax withheld	Wages, tips and other compensation	FICA employee tax withheld	Total FICA wages			
52.90	3119.46	182.50	3119.46			
EMPLOYEE'S social security number is 522-32-8452				STATE OR LOCAL INCOME TAX INFORMATION		
DAVID E V SMITH 1706 LOCKWOOD DR UKIAH CAL 95482		Name	Tax withheld	Wages paid	Employer's identifying number	
		CAL	9.59	3119.46	80503089	
Type or print EMPLOYEE'S name, address and ZIP code above.				Social security (FICA) rate of 05.85% includes 00.90% for Hospital Insurance Benefits and 4.95% for old-age survivors, and disability insurance. This information is being furnished to the Internal Revenue Service appropriate State officials and other authorized tax officials.		
Form W-2 (Magnetic Tape Reporting) 1 SEP 74				DA MILITARY/CIVILIAN - 6 PART Department of the Treasury - Internal Revenue Serv		

B-4-a (9)

Sept. 18, 1977
C/O P. O. Box 15156
San Francisco, CA 94115H

Bernice Dobson
80 W. Repplier Rd.
Banning, CA 92220

Hi Bernice,

Things are cool here.

How is it there?

My n typing is very rusty, so please overlook the errors.

I have a very good accountant whom I have known for five years who will help me with my income tax returns.

As you know, I moved from Ukiah too L. A. and then to S. F., so I think I've lost some of the information or forms you sent too me to go with my income tax returns.

Did you send me an I R S form Schedule K-1 for the '1972' // income of \$23,438.95, or did you send me another I R S form?

If you can, please tell me the amounts I received from W. 44th Ave. Farm in ~~1972~~ 1972, 1973, 1974, 1975 and 1976, so I can file my income tax returns.

Gladys and the children are all very happy and they say "Hi".

Please note the new post office box number. Thank you.

Please send the requested information to me as ~~follows~~ follows:

Mr. David E. V. Smith, B-1650
C/O Eugene Chaikin
~~XXXXXXXXXX~~
P. O. Box 15156
San Francisco, CA 94115

I will close now trusting all is well with you.

Sincerely,

Eb (David E. V. Smith)

*Maria,
Please file attached copy
in my immediate file & home,
David*

B-4-a (10)

AUTHORIZATION

We hereby authorize Hartford Fire Insurance Company, its agents and representatives, to permit demolition of the existing building structure at 1752 McKinnon Street, San Francisco, California, which remains after the fire of August 8, 1977, and removal of debris from the property.

Dated: _____

James Edwards

Irene Edwards

Witness: _____

B-4 a (11)

Item # 8

February 16, 1978

Charles R. Garry
Attorney at Law
1256 Market Street
San Francisco, Ca. 94102

Dear Mr. Garry:

Per our telephone conversation on December 18, 1977. If you recall, Ms. Jane Mutchmann of People's Temple Church referred me to you as the church counselor. I have made several attempts to resolve this matter by other means, unfortunately it is necessary for me to get conformation from the church.

I started attending meetings at the People's Temple Church in 1970, at which time generous contributions were given. When I, say generous, I am only making reference to my income level. In 1972 I started pay "commitment" in the sum of One Hundred-Fifty Dollars (\$150.00) per month. This amount of course was in addition to special pledges, and regular meeting contributions. Beginning 1973 through 1974, I paid the "commitment" sum of Two Hundred-Ten Dollars (\$210.00) per month. Beginning 1975 the entire congregation was requested to pay commitments in cash. We followed these instructions without question, and not thinking about the consequences of Income Taxes and/or audits. Later in 1975, I became a part of the communal living structure. As a part of this structure, I was required to donate my entire income, of Three Hundred-Thirty Five Dollars/Forty Three Cents (\$335.43) by-weekly for over a period of one year.

I feel it is necessary to at least outline a few of the types of contributions I made during my membership with the church:

one \$2,300 Ring - Gold Wedding Band with an \$1,800 Jade stone with four 12 point Diamonds; A White Gold Band with one caret cut Diamond stone (first wedding band); A White Gold One half caret Stone surrounded with a horse shoe of six cut diamond points, cost approximately \$650.00 in 1960.

Fur Coats: Full length Ranch Mink Coat; Full length Grey squirrel coat; Full length Brown Beaver coat; A full length Black Baby Seal coat trimmed with Black Fox and a designers Full length Power Blue and White Australian Lamb coat. A fur collection estimated cash value of \$15,000.

Three Thousand (\$3,000) Dollars Savings deposited at Fireside Thrift Savings and Loan and the Bank of Tokyo.

B.4.1 (12)

A coin Collection estimation unknown, but cash value of Four Hundred Dollars in Buffalo nickles, mercury dimes, Silver dimes, quarters, half dollars, whole dollars and one. One ten dollars Gold certificate, in addition Six (\$6,00) Thousand Dollars in pledges over a period of four-five years.

By no means can I ever obtain again the family heirlooms, coin collections, jewels, furs, energy and many sacrifices which I made in good faith.

I have estimated the approximate figure of Forty-Fifty Thousand Dollars of personal donations and monies accumulated over the greater part of my life. I am a single black mother which makes it all the more difficult for the Internal Revenue to acknowledge such sacrificial donations.

The sum of \$8,542.58 can be verified through my previous payroll system, because I did maintain my check stubs. But this process is extremely time consuming, therefore, your clients cooperation in resolving this matter will be greatly appreciated.

I am further requesting as a suggestion from the Internal Revenue and my previous employer who firmly indicate that a receipt for all donations should have been issued by your client, such a receipt and/or written statement verifying the modest sum of Fifteen Thousand (\$15,000) Dollars. Again, this in my opinion is a reasonable request. And I look forward to hearing from you in the very near future.

Please find copies of my personal checks verifying large contributions.

Yours very truly,

Kay Henderson

KH:

bt:

B-4 a (B)

SAN FRANCISCO, CALIF. 94115 5/14/74 11-227 1210
PAY TO THE ORDER OF People's Temple \$75.00
Seventy-Five and 00/100 DOLLARS

THE BANK OF TOKYO OF CALIFORNIA
1575 POST STREET, SAN FRANCISCO, CALIF. 94115
#1210-02271 04-069 633# #0000007500#
Kay Henderson

KAY C. HENDERSON
2121 GEARY BLVD., APT. 309
SAN FRANCISCO, CALIF. 94115 5/31/74 11-227 1210
PAY TO THE ORDER OF People's Temple \$333.00
Three Hundred Thirty-Three and 00/100 DOLLARS

THE BANK OF TOKYO OF CALIFORNIA
1575 POST STREET, SAN FRANCISCO, CALIF. 94115
#1210-02271 04-069 633# #0000033300#
Kay Henderson

KAY C. HENDERSON
2121 GEARY BLVD., APT. 309
SAN FRANCISCO, CALIF. 94115 6/10/74 11-227 1210
PAY TO THE ORDER OF People's Temple \$5.00
Five and 00/100 DOLLARS

THE BANK OF TOKYO OF CALIFORNIA
1575 POST STREET, SAN FRANCISCO, CALIF. 94115
#1210-02271 04-069 633# #0000000500#
Kay Henderson

KAY C. HENDERSON
2121 GEARY BLVD., APT. 309
SAN FRANCISCO, CALIF. 94115 6/12/74 11-227 1210
PAY TO THE ORDER OF People's Temple \$210.00
Two Hundred Ten and 00/100 DOLLARS

THE BANK OF TOKYO OF CALIFORNIA
1575 POST STREET, SAN FRANCISCO, CALIF. 94115
#1210-02271 04-069 633# #0000021000#
Kay Henderson

B-4-a (14)

Item 9

Parcel number or
Legal Description
166-010-04

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 Mendocino

(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 P. O. Box 214, Redwood Valley, Ca. zip 95470
(Give complete address)

4. the location of the property of which is _____ ZIP _____
(Give complete address)

5. that I make this claim for church exemption on behalf of said organization for the 19____ - 19____ 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 purposes" 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 } ss
COUNTY OF _____

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 _____
(County or City)
on _____
(Date)

PERSON TO CONTACT DURING NORMAL BUSINESS HOURS
FOR ADDITIONAL INFORMATION

Name _____
Address _____

Telephone Number _____

B-4 n (15)

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 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.

June
1/7/78

B-4-a(16)

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

_____ stated:
(Name of person making claim)

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 }

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-4 a (17)

City and County of San Francisco



Assessor's Office

JOSEPH E. TINNEY
ASSESSOR

SAMUEL DUCA, M.A.I.
CHIEF ASSISTANT ASSESSOR

January 3, 1978

People's Temple of the Disciples of Christ
1859 Geary, St-
San Francisco, Ca. 95115

IMPORTANT

FILE THIS CLAIM TODAY

Absolute deadline March 31st.

B-4 a (18)

(415) 558-4011 - 558-4351

Room 101, City Hall

San Francisco, CA 94102

June 1973 Report #22 --Law life, S. D. 3 Mar 73 (att: [unclear])

*copy
Bryant*

Item	Name	Forms received 30 Mar 73/71
1	Blair, Earnestine E.	SS 1032-Int. Income
2	Borue, Juanita	W-2
3	Chaikin, David	1099-Int. Inc.
4	Chaikin, Phyllis	W-2, 3-2
5	Cobb, Sharon	W-2
6	Connedy, Inez S.	W-2
7	Conneserro, Versio	1099-Int. Income
8	Cordell, Edith	W-21 and change of status
9	Cordell, Mark	W-2
10	<i>Real</i> Cordell	W-2
11	Edwards, James	G. L. SGL-Int. and Stat. ment-In. stmt.
12	Ellis, Donald A.	W-2, W-3, W-4, 1961, 1962, Int. Income
13	Fitch, Joseph	W-2
14	Fitch, Thomas A.	W-2
15	Groot, Pauline	W-2
16	Higgins, Judith M.	77-W-2; 70-W-2 Employee copy only
17	Higgins, Judith M.	77-W-2; 70-W-2 Employee copy only
18	Johnson, Paul J.	W-2
19	Johnson, Laura M.	W-2
20	Johnson, Loretta M.	W-2
21	Keller, Arnold	W-2, W-3, W-4, 1961, 1962, Int. Income
22	Kulas, Edith	W-2
23	Kulas, Edith	W-2
24	Kulas, Edith	W-2
25	Kulas, Edith	W-2
26	Kulas, Edith	W-2
27	Kulas, Edith	W-2
28	Kulas, Edith	W-2
29	Kulas, Edith	W-2
30	Kulas, Edith	W-2
31	Kulas, Edith	W-2
32	Kulas, Edith	W-2
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36	Kulas, Edith	W-2
37	Kulas, Edith	W-2
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95	Kulas, Edith	W-2
96	Kulas, Edith	W-2
97	Kulas, Edith	W-2
98	Kulas, Edith	W-2
99	Kulas, Edith	W-2
100	Kulas, Edith	W-2

B-4-a(19)

29	Sanders, Douglas	4-2, 1009
30	Simpson, James	W-2
31	Stroud, Robert H.	W-2
32	Swaney, Nathaniel B.	W-2, 540 SS form
33	Swinney, Cleve L & Helen	W2P(A)
34	Townes, LeFlora	W-2, W-2
35	Tschetter, Mary	W-2
36	Tropp, Harriett S.	W-2
37	Turner, Roosevelt	W-2, and Jan 73 check stubb
38	Wilson, Leslie M.	W-2
39	Walker, Gloria Dawn	W-2
40	Witherspoon, Mary	1090 - Int. Inc.
41	Witherspoon, Peter	W-2
42	Jones, Jim	W-2
43	Wines, Ronald E.	76 W-2
44	Thomas, L.	W-2
45	Johnson, Ira	W-2
46	Jones, Earnest	W-2, 1099A, 500A
47	Brown, Jean	
48	Murrines, Mollie Lee	
49	Drye, June	
50	Davis, J. M.	
51	Fairley, Vadia	
52	McCall, Mattie	
53	Hollins, Vee	
54	Houston, Phyllis	
55	Jackson, Paulette	W-2
56	Johnson, Florida	
57	Jones, Brenda	
58	Nice, Christine	
59	Klingman, Michael	
60	Kislingberry, Sharon	W-2, W-2 & check stub

B-4-a (20)

Item	Name	Form Received 30 Mar 70/81
61	Kravitz, Brian	
62	Layton, Laurence R.	
63	Martin, Patricia A.	
64	McIlvane, J. R.	
65	Purifoy, Kathy	
66	Randolph, James A.	
67	Saffold, Alfreda	
68	Severns, Gina	
69	Smith, David E.	
70	Stahl, Carol A. (Alfred S. Depot)	
71	Williams, Sue Ellen	
72	Wilson, Joe B.	
73	Youn, Vera	
74	Bradshaw, Sandra	
75	Beck, George Donald	
76	Brown, Clinton J.	
77	Godshalk, Raymond L.	
78	Heneka, John L.	
79	Moyer, Barbara L.	
80	Johnston, Kristine	
81	Gines, Lebra L.	
82	Thomas, Carolyn	
83	Frein, Laurie	
84	Thomas, L.	
85	Sanders, Dorothy J.	Notice Chapter in No 1 in Benefits

Received separately:

1a	Alber, Linda	4-2
2a	Camus, Shanna	4-2, 4-3
3a	Cende, Karen	4-2

B-4-a(21)

Received with Mar 3 report from June --Law Office Report #22

By

b7c

Item	Date	TO DO	Name	Description	Add'l Amt. Due
7	Mar 78	A	Cartmell, Walter C.	Automatic Assessment	\$523.00
30	Sep 77	B	Christian, Vernetta	Order to Withhold Wages	816.39
23	Nov 77	B	Edwards, Shirley Ann	IRS Collection letter	1382.64
13	Mar 78	A	Jones, Annette T.	Auto Tax Incr Letter	686.77
31	Aug 77	B	Perry, Leon	IRS Hiway Tx due on Trk	135.00
9	Jan 78	A	[REDACTED]		
27	Jan 78	A	[REDACTED]		
9	Dec 77	B	Shavers, Mary L.	Collection Letter-IRS	219.52
1978		D	[REDACTED]		
28	Nov 77	E	[REDACTED]		
20	Jan 78	A	Tschetter, Al & Mary	'76 Tax Incr Letter dis-allowing Sched A	1848.00
1974		F	Tropp, Dick & Kathy	74 St & Fed'l returns	Photocopy
1974		F	Schacht, Larry	1040 A for 1974	Photocopy
1974		F	Morton, Beatrice Orsot	1040	Photocopy
1974		F	Leoman, Carolyn	1040	Photocopy
1974		F	Cobb, Sharon	St and Fed'l Returns	Photocopy
1974		F	Emm, Sharon Linda	Form 540	Photocopy
1976		F	Gosney, Vernon	1040 A and 540	Original
74/75/76		F	Mutschmann, Jane	Tax records 3 years	Original
76/77		G	Perry, Leon	76 Returns and some 77 tax records -Orig file	Original

Jerry

- A) Will send Church contribution letter after we locate figures & orig rtn.
- B) Will do nothing. Is an IRS Collection letter. If you don't have it, they cannot collect!
- C) Will send letter that he sold the truck last year and has not driven since
- D) Not Applicable-if no earnings, you don't send it in.
- E) Will mail letter to June, having her mail it on..stating that this is disability insurance SS and therefore not taxable..
- F) Just for our files --nothing to do.
- G) Will use the 77 records to help file his returns.

B. 4 a (22)

TO CAROLYN LAYTON

1. Pets Unlimited - Discussed the unpaid Note with Bentzman, who recognizes the income we would have received from the payment by Pets on the Note as unrelated business income. Attached is a xerox copy of the Note. Pets promised to pay P.T. The only thing that has been paid is the interest last year, and nothing has come in since the extension granted last year, signed by Prokes. It was a 6 month extension. To avoid bad p.r. by foreclosing on nonpayment of the Note, we would prefer to sell at a discount - and have McElvane handle it. Bentzman suggested foreclosure, but the directions we received from you are interpreted here to mean sell the Note. Bentzman says that to sell the Note at a discount (a lower price than the original amount owed on the Note) will not bring us a profit, and therefore any income we receive on it would be a loss and not taxable as unrelated business income. It would be unrelated business income all right, but it would be not a profit and so would be one of the losses we could offset against the profits from other unrelated business incomes we might have, in balancing out the total taxable unrelated business income. up in 1977.
 Jean Brown discussed the Pets Note with McElvane today on the phone; he is going to add the Note to the package deal offered to Sam Kalman, which is explained in more detail in Item #7 in this report. ALL
2. Canoe Purchase - originally reported in Law Office Report # 13, item 10. You asked that we ask Eric about it. He asked me to write a letter for his signature demanding receipt of the canoes and threatening litigation. Attached is copy of letter, which is being taken to him tomorrow by Hue; if there are changes I will send them over later.
3. Corporations - attached are copies of Statement by Domestic Corporation, which are sent us annually to be filled out and signed by an officer of the corporation. Received so far on P.T., Apostolic, and Action Equality, Inc. Should we fill Apostolic and Action out? Are there any changes in officers on the P.T. one before I send it back signed by Carol Stahl, president? If we dont mail back Apostolic and Action, will that be further indication of lapse? or should we send back blank with a note that corporations not active.
4. Agreement on sale of bus - attached is copy of agreement drawn up by Irvin and Rivers Bus Sales, for sale of one bus in Florida, which was left behind after they delivered the people to go over. Is this agreement ok for future similar deals. OK
5. Attached is envelope with Carolyn Miller, Barbara Hoyer, and Paula Carson in 1978's. The 1976 tax returns for the twelve family to be filed with the IRS at 1st year. Please by mail. I don't know if you will have received the 1978's. The 1978's are at your place, but not in the box, as the 1978's are in the box.

B-4-a (23)

6. Arletha Arnold: — will send report March 27, 1978. *X*

7. Meeting with Sam Kalman, Kalman & Co, re his wish to buy up our properties - attached is a report on that meeting, with me and McElvane there.

8. Meeting with Bentzman re corporations, unrelated business income - Martha is writing up a detailed report on this, incorporating her write up, mine and Tim Clancy's.

9. Taxes - California residents may deduct contributions to SDI funds - this article should be passed on to Ed and Evelyn's mother for information.

10. Attached are copies of the original leases on Swinney, Swaney and Janaro, properties which Ed sees as unrelated business income. Bentzman agrees with him, because of the rental aspect.

11. *b7C* [REDACTED] On court probation til June 1979. Misdemeanor charge, reduced from grand theft, happened last year, April. Divorced, husband has paid no child support and has not visited the child since divorce in 1975. She has no previous arrest record. Husband has now come to SF and is trying to get to her, harasses her in the street; he does not know that she lives at 998 Divisadero; she has nonmember companion. Came to me to ask if she could get probation awarded to Guyana, or if should move out of the state to get away from the husband and go over later. I told her she should check with her p.o. before she goes anywhere out of state as it might jeopardize her probation. Is there any chance we could get her awarded to Guyana? I ask only because she is Carolyn's sister; Carolyn is going over this week because of relative harassment. Maybe you could check with Carolyn when she arrives.

B-4 a (24)

- 67C
12. [REDACTED] - previously reported on Law Office Report # 13, Item 7.C. His behavior has become rather peculiar in the past few weeks, and Leona is highly suspicious of him, also Alice. Last week he disappeared and left all the gas on in the apartment; discovered by CJ and thankfully no one was hurt. Counseled about it but still acting strange afterwards. Leona noted that he has set a pattern of bringing a briefcase with him everywhere he goes, and no one stops and inquires what is in the briefcase. Hue said that before Oliver and Lydia Morgan went over, Lydia came to him with a bunch of clippings [REDACTED] had collected and given to her. They were all articles about P.T. the media slams specifically. We had considered approaching his probation officer and showing him slides because he comes up for annual review in June, but now we are considering sending him back to Los Angeles to live. Any suggestions?

13. Peoples Forum, Inc. - see attached Bark and Corporation Estimated Tax Form 100-ES received from Franchise Tax Board - do we file this with FTB. Also see attached notice Franchise Tax Board sent us in December - you have said let this corporation lapse - how do we let the Franchise Tax Board know this corporation is lapsing without avoiding what they threaten in this notice. Is there some kind of letter to be sent - do we file something and say no activity - some directions on this would be helpful. *Ignor*
14. The insurance claim has been settled on the 1752 McKinnon Street, SF property of James and Irene Edwards from last year's fire for \$16,000. The insurance company will be issuing a check this week to the Edwards and to the mortgage holders, a joint check, and it will be handled through the realty company that holds the mortgage note. The mortgage will be paid off and the Edwards will get the balance, which will be \$6,000 according to Betty's figures. There has been a man calling every so often for the past 2 months wanting to buy the place as is. We will have to determine whether to sell as is or demolish the existing structure, clear of debris, and sell the lot; the decision I suppose will be dependent on his offer and the estimated cost of demolishing and clearing the lot.
15. Irma Lee Gill - we referred her legal separation case out to attorney George Holland, of Wilridge & Holland, who has helped with cases in the past. He discovered that her husband divorced her in Arkansas in March 1977, before we even filed the papers for legal separation in the California courts. He (the husband) got a court order, and Holland gave her a copy of it, which grants her no property rights. Since we had originally filed for legal separation asking for property rights so she could get a court order for support and comply with Railroad Retirement's requirements before she could get

B-4-a (25)

(Irma Lee Gill continued)

her share of husband's railroad pension, now we know she has no property rights and Holland thinks it's unlikely that she will be able to get the retirement pension. However, he is calling an Arkansas attorney he knows to check Arkansas law; and he is calling the Railroad Retirement Board to see what her rights are. The only reason we had been holding her back for up till now was for the retirement; so if it pans out that she can't get anything, I think we should send her on over as soon as possible.

- Handwritten: Takes copy of divorce to attorney & sends him to get 2 months retirement check*
16. *Handwritten: b7c* taxes - I called him today, and he explained in detail why he wants in receipts: in 1977 he was married to [redacted] but got divorced. Before the divorce, he had claimed 3 deductions; but after it, he could only claim 1. That put him in a higher tax bracket, with his \$16,000 per year salary. He finds now that he will owe \$1400 to IRS unless he can itemize deductions, and he wants us to give him (1) 10% donation letter. (2) Receipts of rent and food, room and board, for January through April 1977 that he would have theoretically paid us when he was living in Redwood Valley. He will be itemizing moving expenses when he moved from the Valley to SF in May 1977. He figures he can make the required amount of itemizations to avoid paying the \$1400 if we can produce receipts for that time period, plus other itemizations he will make. He also asks about 2 trust funds: one with Barclay's bank, and one called C & D. I looked up his old 1975 return which is all we have, and they were listed there. These are the old trusts that were set up by TOS. I told him I didn't believe they were in existence any more; that I would check further. The 2 trust funds would draw interest and those would be the itemizations, the interest accumulated during 1977. Am going to review his whole case with Bonnie Beck, who is coming down 3/23 night to talk about taxes and other things.

17. Exie Elaby's house in Los Angeles - see Law Office Report #10, item 1. The attorney who wrote in January on behalf of her son (who used to have one-half interest in the property until he signed his half interest over to Exie) has written again, this time saying that he has compared the signature on the recorded deed to her son's signature and says it's an obvious forgery. We have had Hue take this case into Eric. Any background information you can find out from May Nelson, who notarized Exie's son's quit claim deed when he signed his interest over to Exie and which is the deed in question, would be very helpful at this point. The attorney is threatening litigation.

Handwritten: We did not do that

Handwritten: B-4 a (20)

DO NOT DESTROY THIS ORIGINAL NOTE: When paid, said original note, together with the Deed of Trust securing same, must be surrendered to Trustee for cancellation and retention. The reconveyance will be made.

NOTE SECURED BY DEED OF TRUST
(STRAIGHT NOTE)

\$ 33,000.00 San Francisco, California, August 20, 1976
ON OR BEFORE February 20, 1977 ~~after date~~ for value received, I/we promise to pay to
PEOPLES TEMPLE CHRISTIAN CHURCH (DISCIPLES OF CHRIST), or order
at San Francisco, California
the sum of THIRTY THREE THOUSAND AND NO/100 - - - - - (\$33,000.00) - - - - - DOLLARS,
with interest thereon from - - - - - August 20, 1976 - - - - - 2, at the rate of
ten - (10%) per cent per annum, interest payable at maturity.

Should default be made in payment of interest when due the whole sum of principal and interest shall become immediately due at the option of the holder of this note. Principal and interest payable in lawful money of the United States. If action be instituted on this note I/we promise to pay such sum as the Court may fix as attorney's fees. This note is secured by DEED OF TRUST to TITLE INSURANCE AND TRUST COMPANY, a California corporation, as Trustee.

By: [Signature]
President

By: Louis Ferreri
Secretary

B-4-a (27)

TD 1931 CA - 7-78

THIS FORM FURNISHED BY



TITLE INSURANCE
AND TRUST

A TFCOM COMPANY

DO NOT DESTROY THIS NOTE

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

1256 MARKET STREET AT CIVIC CENTER

SAN FRANCISCO 94102

(415) 864-3131

CABLE ADDRESS: "DRYCAP"

CHARLES R. GARRY
DELLANIR DREYFUS
FRANCIS J. McTERNAN
ALLAN BROTSKY
JAMES HERNDON
DAVID E. PESONEN
BRIAN E. WALSH

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

SAN JOSE OFFICE

280 SO. MARKET STREET
SAN JOSE 95113
(408) 286-2222

March 22, 1978

Mr. Ernie Doiron
1010 E. Arrow Highway
Covina, California 91724

Dear Mr. Doiron:

As legal counsel for Peoples Temple of the Disciples of Christ, I am writing in reference to the purchase of four canoes from you by my client in September 1977.

I understand that representatives of my client placed an order with you in good faith for the four canoes, which were to be transported from New York to the West Coast and then to Florida by your driver, for shipping on to Guyana, South America. Agreement was reached on the purchase price, and at your request, my client's check in the amount of \$1839 was sent in full prepayment, including shipping charges, to you on November 5, 1977.

My client informs me that you claim the canoes were delivered to the Florida shipper, Frank Garmendia of SOPAC Transport Corp., who refused them because they were uncrated, and subsequently were put in storage by your driver. However, telephone conversations between my client and Mr. Garmendia disclose that he has never received the canoes, and further that such items are shipped uncrated frequently and that would be no reason for denial if they had been received.

Therefore, I demand that you immediately produce the four canoes to my client, or to Mr. Garmendia, within fifteen days from the date of your receipt of this letter. If such demand is not satisfied within that time, I shall be forced to seriously consider litigation for recovery of my client's investment, plus legal fees.

Sincerely,

CHARLES R. GARRY

jc
cc: Frank Garmendia

B-4 a (28)

STATEMENT BY DOMESTIC CORPORATION

THIS STATEMENT MUST BE FILED WITH CALIFORNIA SECRETARY OF STATE (SECT. 3301, CORPORATIONS CODE).
PLEASE READ THE INSTRUCTIONS ON THE BACK OF THE FORM BEFORE COMPLETING.

THE CORPORATION NAMED HEREIN, ORGANIZED UNDER THE LAWS OF THE STATE OF CALIFORNIA, MAKES
THE FOLLOWING STATEMENT:

1. ADDRESS & LOCATION OF ITS PRINCIPAL OFFICE		DATE OF ROOM	LA.	CA.	10
NUMBER AND STREET (DO NOT USE P.O. BOX NO.)		DATE OF ROOM	SA.	CITY	ZIP CODE
2. RESIDENCE ADDRESS IF DIFFERENT THAN 1-10		DATE OF ROOM	SA.	CITY & STATE	ZIP CODE
THE NAMES OF THE FOLLOWING OFFICERS ARE:					
PRESIDENT:					
NAME		SA.	CITY & STATE	ZIP CODE	
VICE-PRESIDENT:					
NAME		SA.	CITY & STATE	ZIP CODE	
SECRETARY:					
NAME		SA.	CITY & STATE	ZIP CODE	
TREASURER:					
NAME		SA.	CITY & STATE	ZIP CODE	
10. BUSINESS OR RESIDENCE ADDRESS (DO NOT USE P.O. BOX NO.)					
NAME		SA.	CITY & STATE	ZIP CODE	

DO NOT WRITE IN THIS SPACE

SIGNATURE OF CORPORATE OFFICER	
DATE	TITLE
NAME 5005440 03/08 39717-A	
PEOPLES TEMPL. OF THE DISCIPLES OF	
CHRISTY	
P O BOX 15023	
SAN FRANCISCO, CA 94115	

FORM 640 100

PLEASE DO NOT ALTER THE PREPRINTED CORPORATE NAME AND ADDRESS

B-4 a (29)

STATEMENT BY DOMESTIC CORPORATION

THIS STATEMENT MUST BE FILED WITH CALIFORNIA SECRETARY OF STATE (SECT. 3301, CORPORATIONS CODE).
PLEASE READ THE INSTRUCTIONS ON THE BACK OF THE FORM BEFORE COMPLETING.

THE CORPORATION NAMED HEREIN, ORGANIZED UNDER THE LAWS OF THE STATE OF CALIFORNIA, MAKES THE FOLLOWING STATEMENT:

1. BUSINESS & LOCATION OF ITS PRINCIPAL OFFICE		DATE OR PERIOD	1A.	1B.
NUMBER AND STREET (DO NOT USE P.O. BOX NO.)			CALIF.	
5. MAILING ADDRESS IF DIFFERENT THAN 1-1B		DATE OR PERIOD	2A.	2B.
			CITY & STATE	ZIP CODE

THE NAMES OF THE FOLLOWING OFFICERS ARE:

PRESIDENT:				
NAME		DATE	STATE	ZIP CODE
BUSINESS OR RESIDENCE ADDRESS (DO NOT USE P.O. BOX NO.)		CITY & STATE		
VICE-PRESIDENT:				
NAME		DATE	STATE	ZIP CODE
BUSINESS OR RESIDENCE ADDRESS (DO NOT USE P.O. BOX NO.)		CITY & STATE		
SECRETARY:				
NAME		DATE	STATE	ZIP CODE
BUSINESS OR RESIDENCE ADDRESS (DO NOT USE P.O. BOX NO.)		CITY & STATE		
TREASURER:				
NAME		DATE	STATE	ZIP CODE
BUSINESS OR RESIDENCE ADDRESS (DO NOT USE P.O. BOX NO.)		CITY & STATE		

DO NOT WRITE IN THIS SPACE

BY _____	
SIGNATURE OF CORPORATE OFFICER	
DATE	TITLE
PER	NONE
7627450 05/08 39668-4	
SAN FRANCISCO, CALIF. ON EQUILITY, INC.	
P.O. BOX 15156	
SAN FRANCISCO, CA 94115	

PLEASE DO NOT ALTER THE PREPRINTED CORPORATE NAME AND ADDRESS

B-4 a (30)

STATEMENT BY DOMESTIC CORPORATION

THIS STATEMENT MUST BE FILED WITH CALIFORNIA SECRETARY OF STATE (SECT. 3301, CORPORATIONS CODE). PLEASE READ THE INSTRUCTIONS ON THE BACK OF THE FORM BEFORE COMPLETING.

THE CORPORATION NAMED HEREIN, ORGANIZED UNDER THE LAWS OF THE STATE OF CALIFORNIA, MAKES THE FOLLOWING STATEMENT:

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

THE NAMES OF THE FOLLOWING OFFICERS ARE:

PRESIDENT:

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

VICE-PRESIDENT:

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

SECRETARY:

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

TREASURER:

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

DO NOT WRITE IN THIS SPACE

SIGNATURE OF CORPORATE OFFICER

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

PLEASE DO NOT ALTER THE PREPRINTED CORPORATE NAME AND ADDRESS

B-4 a (31)

SECRETARY OF STATE
P. O. BOX 2830
SACRAMENTO, CALIFORNIA 95812
INSTRUCTIONS FOR COMPLETING STATEMENT BY DOMESTIC CORPORATION

FILING FEE: Nonprofit corporations are not required to pay a filing fee.

FILING PERIOD: Corporations must file within 90 days after filing Articles of Incorporation, and each time they change their principle office address. Nonprofit corporations must file each time there is a change in officers and every five years.

ITEMS 1-1B: The address to be entered is the **STREET** address of the corporation's principal office IN CALIFORNIA. Fill in room or suite number. Many non-profit corporations do not maintain an actual office. In such cases, the principal office address can be shown as c/o one of the corporate officers.

ITEMS 2-2B: Complete only if MAILING address is different than address entered in Items 1-1B.

ITEMS 3-10B: Complete by entering the required information. The office of President and the office of Secretary CANNOT be held by the same person. If officer titles are different from those in the statement, enter actual titles following the printed titles on the form. If a person holds more than one of the designated offices, enter his/her name and address for each office. The form calls for the names and addresses of FOUR officers. Many corporations have more than one Vice-President; however, only one Vice-President should be named in the form. NO LIST OF ADDITIONAL OFFICERS SHOULD BE ATTACHED.

If the corporation has never done business and corporate officers have not been chosen, a statement of such fact should be set out in Item 9. In such cases, the name(s) and address(es) of corporate director(s) may be substituted for the officers. The directors should be identified as such. If the corporation does not maintain an actual office, the address in Items 1-1B should be c/o one of the directors.

ITEM 11: THE STATEMENT MUST BE SIGNED.

B-4-a (32)


Item 4


A G R E E M E N T

Agreement made this 17th day of March, 1978, between
Rivers Bus Sales, Inc. and Peoples Temple Bus Garage.

It is agreed that Peoples Temple Bus Garage will leave
one 1954 #4104 964 Grayhound Bus to be sold by Rivers Bus
Sales, Inc. under the following terms:

1. If sold by Rivers Bus Sales, Inc. an 8% commission
is payable to Rivers Bus Sales, Inc.
2. If sold by Peoples Temple no commission is due
Rivers Bus Sales, Inc.
3. It is hereby understood that the limit of liability
of the insurance carried on this coach by Peoples
Temple of Disciples of Christ extends only to the
members of Peoples Temple of Disciples of Christ.
4. Any maintenance required will be the responsibility
of Peoples Temple Bus Garage.
5. Garage liability and property damage only will be
extended to cover this bus as stipulated on Policy
#MP26122 with United States Fidelity & Guaranty Co.
6. The Grayhound will be listed at \$9,995.00.


Lawrence Schaffer, Manager
Rivers Bus Sales, Inc.


Devin Perkins
Peoples Temple Bus Garage

B-4 a (33)

UNITED STATES FIDELITY AND GUARANTY COMPANY

MASTER INSURANCE POLICY

No. MP 26122

GENERAL DECLARATIONS

IMP 16055

Name of Assured and P. O. Address (City, Street, Town, County, State)

RIVERS BUS SALES COMPANY, INC.
RIVERS BODY COMPANY, INC., ETHEL RIVERS
P.O. BOX 6897, JACKSONVILLE, FLORIDA 32205

JACKSONVILLE, FLORIDA
HARRY E. JAMES, INC.
JACKSONVILLE

Policy Term: ONE

7-1-77

7-1-78

Business of the Assured Insured is

Insurance is provided only with respect to those coverages designated below by "X" or "check" and only to the extent set forth in the Specific Forms and Endorsements made a part of this Policy.

DIVISION PROPERTY COVERAGES	COVERAGES		ENTER "INCLUDED" IF COVERAGE IS PROVIDED.
	Buildings	Personal Property	
		Additional Coverage (Specify)	INCLUDED
DIVISION LIABILITY COVERAGES	Comprehensive Liability - Except Automobile		
	Comprehensive Liability - Automobile		
	Automobile Physical Damage		
	SEE MP 200		INCLUDED
DIVISION FIDELITY, FRAUD, THEFT, OR OTHER CRIME COVERAGES	Comprehensive Fidelity - Performance and Breach of Contract		INCLUDED
	Shrinkage Crime Coverage		
	Additional Coverage (Specify)		
	MERCANTILE STOCK		INCLUDED
DIVISION TY MACHINERY AND EQUIPMENT	Boiler and Machinery		
DIVISION V MISCELLANEOUS COVERAGES	Elevators		
	Industrial Machines		

Total Advance Premium \$ 9,752.

If Paid in Annual Installments: Amount of First Installment \$
Each Subsequent Installment \$

This policy is made and accepted in consideration of the conditions, provisions, stipulations and declarations contained herein and in the Specific Forms and Endorsements attached hereto.

IN WITNESS WHEREOF, this Company has caused this Policy to be signed by its President and its Secretary and countersigned by a duly authorized representative.

William F. Splitt
Secretary

William J. Bragg
President

Agency JACKSONVILLE, FLORIDA

Counter-signature Date II-VI-77

Countersigned by

IMP-2 (2-66) (AMEND.)

(Indorsed on reverse side)

Item
5

W-2's + tax forms

B 4 a (35)

XXXXXX
XXXXXX
XXXXXXFEDERAL BUREAU OF INVESTIGATION
FOIPA DELETED PAGE INFORMATION SHEET

7 Page(s) withheld entirely at this location in the file. One or more of the following statements, where indicated, explain this deletion.

- ☒ Deletions were made pursuant to the exemptions indicated below with no segregable material available for release to you.

Section 552Section 552a☐ (b)(1)☐ (b)(7)(A)☐ (d)(5)☐ (b)(2)☐ (b)(7)(B)☐ (j)(2)☐ (b)(3)☒ (b)(7)(C)☐ (k)(1)☐ (b)(7)(D)☐ (k)(2)☐ (b)(7)(E)☐ (k)(3)☐ (b)(7)(F)☐ (k)(4)☐ (b)(4)☐ (b)(8)☐ (k)(5)☐ (b)(5)☐ (b)(9)☐ (k)(6)☒ (b)(6)☐ (k)(7)

- ☐ Information pertained only to a third party with no reference to the subject of your request.
- ☐ Information pertained only to a third party. The subject of your request is listed in the title only.
- ☐ Documents originated with another Government agency(ies). These documents were referred to that agency(ies) for review and direct response to you.

Pages contain information furnished by another Government agency(ies). You will be advised by the FBI as to the releasability of this information following our consultation with the other agency(ies).

Page(s) withheld inasmuch as a final release determination has not been made. You will be advised as to the disposition at a later date.

Pages were not considered for release as they are duplicative of

- ☒ For your information: These are 3rd party Tax Forms.

- ☒ The following number is to be used for reference regarding these pages:

4Q 89-4286-2018 Bulky Pg # B4a(36)(37)(40)(41)(42)(43)(44)(46)
(47)(48)

XXXXXX
XXXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXXX
X DELETED PAGE(S) X
X NO DUPLICATION FEE X
X FOR THIS PAGE X
XXXXXXXXXXXXXXXXXXXXX

FBI/DOJ

PLEASE NOTE:

CAROLYN THOMAS HAS BEEN ADDED TO
THE LIST OF TAX RETURNS SENT OVER AND HER
NUMBER IS 82 - ADD HER TO YOUR LIST.

B-4 a (38)

LAW OFFICES OF
GARRY, DREYFUS, McTERNAN, BROTSKY, HERNDON & PESONEN, INC.
1298 MARKET STREET AT CIVIC CENTER
SAN FRANCISCO 94102

*AC + d
01/15/80*

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

Wage and Tax Statement 1976				
4 ANNUAL GOV. OF CALIF. TR. DIST. COUNTY OF SAN DIEGO COUNTY OF SAN DIEGO 12/31/1976		TYPE OR PRINT EMPLOYER'S NAME, ADDRESS, ZIP CODE AND FEDERAL IDENTIFYING NUMBER. IDENTIFICATION CODES FOR INFORMATION CONTAINED IN BLOCKS 6 AND 7: A- UNCOLLECTED EMPLOYEE FICA TAX ON TIPS B- COST OF GROUP TERM LIFE INSURANCE C-		Copy C For employee's records Employer's State identifying number 900-0156
1 Employee's social security number 496-56-4683	2 Federal income tax withheld 1,558.40	3 Wages, tips, and other compensation 6,306.36	4 FICA employee tax withheld 369.66	5 Total FICA wages 6,306.36
Type or print Employee's name, address, and ZIP code below: B.F. NOYER P.O. BOX 15384 SAN FRANCISCO, CALIF 94115 OPR 1070 02		6 This employee covered by a qualified pension plan, etc.?	7** SEE ABOVE CODE	8** SEE ABOVE CODE
		8 State or local income tax withheld	9 State or local wages	10 State or locality
		11 State or local income tax withheld	12 State or local wages	13 State or locality
		297.63	6,306.36	CA 501 63.06

Form W-2 Department of the Treasury - Internal Revenue Service

Wage and Tax Statement 1976				
County Mendocino County Courthouse Ukiah, Ca 95402 496-56-4963		TYPE OR PRINT EMPLOYER'S NAME, ADDRESS, ZIP CODE AND FEDERAL IDENTIFYING NUMBER. IDENTIFICATION CODES FOR INFORMATION CONTAINED IN BLOCKS 6 AND 7: A- UNCOLLECTED EMPLOYEE FICA TAX ON TIPS B- COST OF GROUP TERM LIFE INSURANCE C-		Copy C For employee's records
1 Employee's social security number 496-56-4683	2 Federal income tax withheld 919.48	3 Wages, tips, and other compensation 4926.47	4 FICA employee tax withheld 288.22	5 Total FICA wages 4926.47
Type or print EMPLOYEE'S name and address (including ZIP code) below: BARBARA NOYER P.O. BOX Redwood Valley, Ca. 95420		6 This employee covered by a qualified pension plan, etc.?	7	8
		8 State or local income tax withheld 198.96	9 State or local wages 4926.47	10 State or locality Calif.
		11 State or local income tax withheld	12 State or local wages	13 State or locality

Form W-2 Department of the Treasury - Internal Revenue Service

Hand & copy by hand
too light to print.

B-4 a (45)

Meeting of 3-20-78

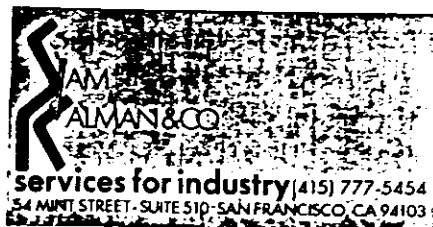
Jim McElvane, June Crym

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

1. He mentioned in passing after the discussion re properties that he had lunched the other day with Freitas, discussed putting you to work in the streets under the CETA program. I mention this only because he and Freitas were together.
2. He met Titlebaum when Moscone had his campaign headquarters in Kalman's office building. McElvane and I got the impression that he was not that tight with Titlebaum now, not in a derogatory sense, but that the real connection was back when Moscone had his campaign headquarters there, and that was some years back.
3. He is in the business of buying old properties, refurbishing them and selling for a profit. Has properties throughout the state, showed us a list - 2 of them in SF, the rest in central California, including several in Sacramento. The list was several pages long.
4. What he wants from us before he makes an offer:
 - a. Copies of property tax bills on each parcel so he can see the tax assessor's valuation of each piece, which is always lower than the fair market value; and so that he can verify ownership.
 - b. Address of each property so that he can have ^{at his expense} a preliminary title search done on each one by title company, to get proper background of each place. Also will have people of his company go there and check out the location, accessibility to profitable enterprises, etc. To make a reasonable estimate on price he would offer.
 - c. Proposes a way of handling sale, to keep from increasing his property taxes. He wants to buy in such a way as not to show the full sale price he pays us, and claim a portion of it as a donation to the church rather than part of the sale. For example, if we were selling a property for \$400,000, and he paid \$300,000 which would be the amount that would be on paper as the sale - then he would hand over the \$100,000 balance as a donation to the church, not connected with the sale. The donation he could claim as tax deductible going to an exempt corporation. He has done this before on individual pieces, but is not sure it is possible on a package deal. He would have to check with his attorney first.
 - d. He wanted to know if the trust deeds on which we are collecting mortgage payments for properties already sold in Mendocino County have "prepayment penalties" - this means that if the Note were originally signed for say five years, and the Note were paid up before those five years, to avoid loss of the income from the interest which would accumulated during the lifespan of the five year note, a prepayment penalty would have been written into the terms of the note so that if it were paid up before, the person paying it up in full would have to pay a penalty -
McElvane says 2 of the Notes are like that.

B-4 a (4P)

5. He is a self made man, son of a Russian immigrant, devoted to buying and selling. Looks forward to challenge of making money every day. Conservative to a point - indulges himself but doesn't like welfare being given to young "bucks" - okay for old people and sick people, but doesn't want State supporting people who can work. Thinks in terms of giving jobs to people like the WPA, but those jobs are "cleaning the streets, digging ditches..."
 6. Wants to know if we have a "low key intelligent woman, divorcee, independent, secure in her mind" to travel across the states and handle his management of property interests here and there, not be pushy about it but be under his direction...check on things for him...\$1000 a month plus expenses, and whatever he wants to do with her, I suppose... He just bought 2 buildings in Kansas City, old office buildings that he's completely refurbishing modernly, and he wants her to go there and check it out for him.
 7. He's not pushy with us, he is nosy but he believes that things fall into order at their own pace, obviously has the money and doesn't really care too much if we say yes or no, except that he enjoys the challenge of the deal.
- He's a hardline capitalist, old time old world type, pulled himself up by his own bootstraps, only motivation is money, would go for or against us, depending on who has the most money, I would assume.



B 4 a (49)

OURS

Redwood Valley

(a) 36 Ac Ranch 11 Ac in grapes Discount \$250,000-
14 - bed care facility \$235,000-

(b) 2 Ac Multi-purpose center (6800) with 5 bedroom guest house \$225,000-

Los Angeles

\$215,000-

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

Pico-Alvarado(A) 30 unit Apt. build. newly redone
six 1 bedrooms \$125. 24 singles \$110.
annual \$40,680. \$275,000- \$285,000-
1216-16 E. 84th(B) two houses on a lot FHA appraisal
3-bedroom \$225. 2-bedroom \$150. \$26,00- \$27,500-
5116-18 Towne (C) two houses on a lot recently
refurbished 2-bedrooms units \$150. ea. \$25,000-
747-7 1/2 E. 57th(D) two houses on a lot
2-bedroom \$125- 3-bedroom \$200- \$16,000- \$19,000-
222 W. 88th (E) 4 units all 2-bedrooms \$180- \$47,000- \$50,000-
1111 E. Anihem(F) commercial lot with house \$150-mo \$13,000- \$15,000-
4047 Halldale (G) 4-bedroom plus den 1 1/2 bath FHA appraised \$33,000
932 E Santa Barbara (H) 2-bedroom newly refurbished \$31,000- \$20,000-
\$18,00-

Trust Deeds

Address	Name	Approx. Balance	Payments	Due Date	Intrest	20%dis.
640 School Way(A)	Remero,	\$7,526-	\$75-	U.P.	10%	\$6,000-
1551 Rd. "D" (B)	Cedeno	\$25,000-	\$807-	Nov. 1980	10%	\$20,000-
2650 Rancheria(C)	Bartolamei	\$10,972-	\$143.43	July 1987	9%	\$8,820-
440 Ellen Lynn(D)	Hassion	\$4,022-	\$63.34	U.P.	9%	\$3200-
3551 RD. "B" (E)	Howe	\$3,358-	\$150-	U.P.	10 5	\$2,640-

B 4 a (50)

This list was given to Palmer, minus the
addresses. add - P.T.S. 12-2, 12-3, 12-4
sell, for income and security

ORDER



WEDNESDAY, MARCH 13, 1978

Published Daily Except
Sundays, Holidays and Legal Holidays

621-5400

35 CENTS

IRS Won't Appeal Tax Ruling

Deductions Allowed For State Disability Pay

Washington—The Internal Revenue Service said Friday that California residents may deduct contributions to state disability compensation funds against earned income reported in returns due April 15.

The IRS decision means that the 2 million Californians whose payments to the fund are deducted from their paychecks can claim them if they itemize deductions on Schedule A.

IRS Commissioner Jerome Kurtz revealed that the IRS would no longer challenge the deductions in announcing that a federal court case would not be appealed.

"The decision in the case of *Trujillo* vs. Commissioner concerning the deduction of contributions to the California Unemployment Compensation Disability Fund will not be appealed."

Kurtz said in a statement.

In accordance with the tax court decision, Kurtz said federal revenue rulings "will be modified so that employee contributions to the California Unemployment Insurance Code are deductible as state income taxes."

In a U.S. Tax Court decision in the *Trujillo* case, Judge Howard Swanson Jr. ruled that payroll deductions for the fund are actually a form of state tax that may be deducted just like any other state or local tax.

The IRS disputed the ruling, saying the program was "optional" since some workers do not have to contribute. However, the announcement means that IRS will not contest the decision.

In January, the State Bar of California advised Californians to claim the deduction pending the IRS' de-

cision on whether to appeal.

The State Bar noted that those who itemized deductions in 1975 and 1976 could file amended returns to claim the disability payments.

Payments to the fund are 1 percent of the first 11,400 of an employee's compensation, or a maximum of \$114 a year for an individual or \$228 for a working couple. The maximum annual individual payment prior to 1977 was \$99.

Californians contribute up to \$114 per year to the fund. It is estimated that 6.4 million Californians paid \$688 million in the last fiscal year to support the fund.

The IRS filed a notice of appeal in the 9th U.S. Circuit Court of Appeals. Kurtz said Friday the IRS would not follow through.

Senate OK's Probation Subsidy Bill

Sacramento—The Senate last week passed a proposal endorsed by Gov. Edmund G. Brown Jr. designed to help local authorities fashion crime-fighting and crime-prevention programs to meet local needs.

The bill (AB 90) by Assemblyman Julian Dixon, D-Los Angeles, was sent back to the Assembly for concurrence

Five Bay Lawyers

State Bar Reports Discipline Cases

The California Supreme Court and State Bar have taken disciplinary action against 13 California attorneys, including three from San Francisco and two others from the Bay Area. In addition, the Supreme Court accepted

one matter, he withdrew funds from his trust account representing unearned fees and costs without approval of the court and intentionally converted and misappropriated his client's funds to his own use.

On
Court
Professor of Law, U.C.
retired speaker
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Following his
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cisco 94014. In-
d envelope for
to all members

B-4-a (51)

Item 10.

PROMISSORY NOTE IN RE IRRIGATION SYSTEM
and
AMENDMENT TO REVISED LEASE

THIS AGREEMENT is entered into this 17th day of April, 1973, by and between PEOPLES TEMPLE OF THE DISCIPLES OF CHRIST, A California non-profit corporation, herein referred to as Lessor, and RICHARD AND CLAIRE JANARO, husband and wife, herein referred to as Lessee, who hereby agree as follows:

- 1) In Order to assist Lessee in saving the grape harvest at Happy Acres, Lessor agrees to finance the installation of an adequate irrigation system and water storage tank for a sum not to exceed Twelve thousand (\$12,000.00) Dollars.
- 2) Lessor and Lessees recite that there is presently in effect an agreement between them entitled "Revised Lease and Delegation of Full Responsibility to Operate Business" dated March 19, 1972, hereinafter referred to as "revised agreement." Said agreement provides that the rent due Lessor for the third year of the lease, i.e., 1974, is to be reduced, the proceeds due from the grape harvest being part of the rent.
- 3) Lessees are requesting that the aforesaid irrigation system and storage tank be installed, and accordingly hereby agree to the following terms:
 - a. That title remain with Lessor for the calendar year 1973;
 - b. That the rental due for 1973 shall include:
 1. Payments on the current mortgage;
 2. Proceeds from the sale of grapes, which is to be paid directly to Lessor in an amount not to exceed \$10,000.00; provided, however, that Lessees may use whatever grapes they need for juices and care-home canning;
 3. The value of all improvements and repairs reasonably required on the whole premises, not to exceed \$7,000.00.
- 4) This Agreement shall be deemed to amend the aforesaid "Revised Agreement."
- 5) Title to the irrigation system and water tank shall pass to Lessees in 1974 when the grape revenues for that year are paid; provided, however, that if Lessees elect during or at the end of 1974 to pay off an unpaid amount of the aforesaid indebtedness of \$12,000.00, then Lessor shall retain a percentage of the grape proceeds equivalent to the percentage of the loan then unpaid.
- 6) Lessor agrees to harvest the major portion of the grapes in 1973, and to harvest at least that portion of the grapes as will produce the proceeds therefrom for the said year.

THE FOREGOING AGREEMENT was executed on this 17th day of April, 1973, at Redwood Valley, California.

PEOPLES TEMPLE OF THE DISCIPLES OF CHRIST, Lessor

by: *[Signature]*
Burt D. N. N., President & Secretary

[Signature]
Richard Janaro, Lessee

[Signature]
Claire Janaro, Lessee

B-4 a (52)

NOTE AND DECLARATION OF
INTENT RE FIXTURES

May 10, 1973

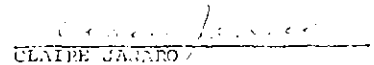
\$12,000.00

Redwood Valley
California

We promise to pay to Peoples Temple of the Disciples of Christ the sum of \$12,000.00 (Twelve Thousand Dollars) without interest in installments and continuing until said sum has been paid in full.

Receipt of said \$12,000.00 is hereby acknowledged. We agree to use said sum only for the payment of the cost of an irrigation and frost protection system at the Happy Acres Ranch, and at such time as our lease on said property shall expire, said system shall remain the property of Peoples Temple of the Disciples of Christ.


RICHARD JARAMO


CLAIRE JARAMO

B 4a (53)

REVISED LEASE AND DELEGATION OF FULL RESPONSIBILITY TO OPERATE
BUSINESS

THIS AGREEMENT is entered into this 19th day of March, 1972,
by and between PEOPLES' TEMPLE OF THE DISCIPLES OF CHRIST, a
California nonprofit corporation, herein referred to as Lessor,
and RICHARD JANARO and CLAIRE JANARO, husband and wife, herein
referred to as Lessee, Who Hereby Agree as Follows:

1. This Agreement revises and replaces that "Lease and
Delegation of Full Responsibility to Operate Business" previously
entered between Lessor and Lessee.

2. Lessor is the owner of 40 acres of land located at 2451
Road K, Redwood Valley, Mendocino County, California, commonly
referred to as Happy Acres.

3. Lessor hereby leases to Lessee said premises for the pur-
pose of operating a business and home for retarded boys and others,
as licensed by the Bureau of Private Institutions of the State
Department of Mental Hygiene.

4. Lessee shall have the complete and final responsibility and
authority for supervising and otherwise operating said business.
Lessee shall be responsible for providing insurance coverage, making
necessary repairs to maintain the premises in good weather-proof
condition, and complying with all requirements for the licensing
and sound operating of said business.

5. The term of this Lease and Delegation shall be for twelve
(12) years, effective January 1, 1972.

6. Lessee shall continue to operate said business in a profes-
sional manner and shall pay all expenses related to said business.

B-4a (54)

In consideration of this lease Lessee shall pay to Lessor rent for the first year of this lease in the sum of the following items:

- a. County property taxes due.
- b. Value of ranch supplies reasonably required relative to grape vineyards now existing and cattle now present on premises, not to exceed \$5,000.00.
- c. Proceeds from the sale of grapes and cattle.
- d. Payments on the current mortgage secured by first deed of trust on aforesaid premises.
- e. Cash in the sum of \$10,000.00.

7. The aforesaid rent, which includes as part of its consideration good will of the business, shall be reduced for the second year under this lease to a sum equivalent to \$20,000.00 per year, together with the value of all improvements and repairs reasonably required on the whole premises, not to exceed \$7,000.00.

8. If Lessee operates the aforesaid business successfully the first two years, Lessor will reduce the annual rent for the ensuing years to \$15,000.00 per year, together with the value of all improvements and repairs reasonable required on the whole premises, not to exceed \$6,000.00 per year.

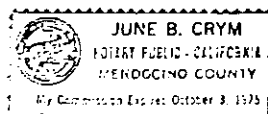
THE FOREGOING AGREEMENT has been executed at Ukiah, California on the day first above written.

PEOPLES TEMPLE OF THE DISCIPLES OF CHRIST

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

Richard Janaro
Richard Janaro

Claire Janaro
Claire Janaro

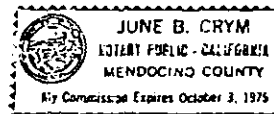


B-4a (55)

State of California)
County of Mendocino) ss.

On this 19th day of March, 1972, before me, June B. Crym, personally appeared Timothy O. Stoen, known to me to be the Chairman of the Board of the corporation that executed the within instrument, and Richard Janaro and Claire Janaro, known to me to be the persons whose names are subscribed to the within instrument. Timothy O. Stoen acknowledged to me that such corporation executed the same; and Richard Janaro and Claire Janaro acknowledged that they executed the same.

WITNESS my hand and seal.



June B. Crym
June B. Crym, Notary Public

B-4a (56)

LEASE AND DELEGATION OF FULL RESPONSIBILITY TO OPERATE BUSINESS

THIS AGREEMENT is entered into this 18th day of August, 1972, by and between PEOPLES TEMPLE OF THE DISCIPLES OF CHRIST, a California nonprofit charitable corporation, herein referred to as Lessor, and Nathaniel Swaney and Maxine Swaney husband and wife, herein referred to as Lessee, who Hereby Agree as Follows:

1. Lessor is the owner of 7625 East Road, Redwood Valley, Mendocino County, California, commonly referred to as Boarding Home for the Aged previously known as Slater home.

2. Lessor hereby leases to Lessee said premises for the purpose of operating a business and home for aged persons and others, as licensed by the Boarding Home for the Aged license ~~the Bureau of Private Institutions~~ ~~of the State Department of Mental Hygiene.~~

3. Lessee shall have the complete and final responsibility and authority for supervising and otherwise operating said business. Lessee shall be responsible for providing insurance coverage, making necessary repairs to maintain the premises in good weather proof condition, and complying with all requirements for the licensing and operating of said business.

4. Lessee shall pay all ordinary and necessary business expenses out of the gross receipts for said business, and shall

B-4a (57)

remit the balance to Lessor, which in turn shall pay to Lessee such sums as Lessee deems are reasonably required to support themselves and their immediate family.

5. This Lease and Delegation of Authority shall run for ~~five (5)~~ ^{for fifteen (15)} years and may be terminated upon six (6) months notice in writing by either party to the other party.

THIS AGREEMENT is executed effective the day first above written.

PEOPLES' TEMPLE OF THE DISCIPLES
OF CHRIST

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

Nathaniel B. Swaney
Margaret Swaney

B 4 a (58)

LEASE AND DELEGATION OF FULL RESPONSIBILITY TO OPERATE BUSINESS
THIS AGREEMENT is entered into this 29th day of January, 1972,
by and between PEOPLES' TEMPLE OF THE DISCIPLES OF CHRIST, a
California nonprofit charitable corporation, herein referred
to as Lessor, and CLEVE SWINNEY and HELEN SWINNEY, husband and
wife, herein referred to as Lessee, who hereby agree as follows:

1. Lessor is the owner of 2.5 acres of land located at
1551 Road D, Redwood Valley, Mendocino County, California.

2. Lessor hereby leases to Lessee said premises for the
purpose of operating a business and boarding home, as licensed
by the State Department of Social Welfare and/or the Welfare
Department of Mendocino County.

3. Lessee shall have the complete and final responsibility
and authority for supervising and otherwise operating said
business. Lessee shall be responsible for providing adequate
fire insurance coverage, making necessary repairs to maintain
the premises in good weather-proof condition, and complying
with all requirements for the licensing and sound operating
of said business.

4. The term of this Lease and Delegation shall be for
seven (7) years.

5. Lessee shall continue to operate said business in a
professional manner and shall pay all expenses related to said
business. In consideration of this lease Lessee shall pay to
Lessor rent in the amount of Six Thousand Dollars (\$6,000.00)
per year, payable \$500 per month on the first of each month.

THIS AGREEMENT is executed effective the day first above written.

PEOPLES' TEMPLE OF THE DISCIPLES OF CHRIST
By Timothy O. Stoen

Timothy O. Stoen, Chairman of the Board

Cleve Swinney
Cleve Swinney

Helen Swinney
Helen Swinney

Ukiah, California

B-4 a (59) 10

LEASE AND DELEGATION OF FULL RESPONSIBILITY TO OPERATE BUSINESS

THIS AGREEMENT is entered into this 18th day of August, 1972, by and between PEOPLES TEMPLE OF THE DISCIPLES OF CHRIST, a California nonprofit charitable corporation, herein referred to as Lessor, and Nathaniel Swaney and Maxine Swaney husband and wife, herein referred to as Lessee, who Hereby Agree As Follows:

1. Lessor is the owner of 7625 East Road, Redwood Valley, Mendocino County, California, commonly referred to as a Boarding Home for the Aged previously known as Slater home.

2. Lessor hereby leases to Lessee said premises for the purpose of operating a business and home for aged persons and others, as licensed by the State of California to a Boarding Home for the Aged license of the State Department of Mental Hygiene.

3. Lessee shall have the complete and final responsibility and authority for supervising and otherwise operating said business. Lessee shall be responsible for providing insurance coverage, making necessary repairs to maintain the premises in good weather proof condition, and complying with all requirements for the licensing and operating of said business.

4. Lessee shall pay all ordinary and necessary business expenses out of the gross receipts for said business, and shall

B 4 a (60)

remit the balance to Lessor, which in turn shall pay to Lessee such sums as Lessee deems are reasonably required to support themselves and their immediate family.

5. This Lease and Delegation of Authority shall run for ~~seven (7)~~ ^{for fifteen (15)} years ~~and may be terminated upon six (6) months notice in writing by either party to the other party.~~

THIS AGREEMENT is executed effective the day first above written.


PEOPLES' TEMPLE OF THE DISCIPLES
OF CHIRST

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

Nathaniel B. Swaney
Mariane Swaney

B-4a (61)

Item 13

FORM 100-ES Voucher 1			CALIFORNIA	BANK AND CORPORATION ESTIMATED TAX	YEAR 1977
Per calendar year 1977, or fiscal year beginning 1977 and ending 1978					
Calendar year due April 15, 1977, Fiscal year-See instructions. <input type="checkbox"/> Check here if address is incorrect and change as necessary below.					
(DATE)	(SIGNATURE OF OFFICER OR AGENT)	(TITLE OF OFFICER)		1. Estimated income \$	
				Base of estimate (check one)	
				A. <input type="checkbox"/> Not income on prior year return	
				B. <input type="checkbox"/> First 3 months of current year annualized	
Detach Here	PEOPLE'S FORUM, INC.		13 A	2. Estimated tax \$	
	EUGENE CHAIKIN		04/16/76	From line 5 on worksheet \$	
	PO BX 192		PF 91*	3. Amount of installment \$	
	REDWOOD VLY CA 95470		D-7676740	Not less than the minimum tax \$	
				4. Tax on Preference Income \$	
				From line 7 on worksheet \$	
				5. Amount of Preference Tax abatement \$	
				See Instruction H \$	
Return this voucher with check or money order payable to:				6. Total Add lines 3 and 5 \$	
				7. Amount of overpayment from last year \$	
				See instruction for line 7 \$	
				8. Amount of this installment payment \$	
				Line 6 less line 7 \$	
FRANCHISE TAX BOARD, SACRAMENTO, CALIFORNIA 95857					

B-4 a L 62)



CALIFORNIA

RECEIVED APR 3 1977



INSTRUCTIONS FOR FILING BANK AND CORPORATION ESTIMATED TAX

A. Who must file an estimate.—An estimate is required annually from each bank and national banking association located in this State and each corporation incorporated or qualified under the laws of this State or doing business in this State, whether active or inactive, or having income from sources within this State, unless expressly exempted by provisions of the Bank and Corporation Tax Law. The estimate must be filed even though the bank or corporation may have a credit resulting from an overpayment for a prior year.

NOTE: The payment made to the Secretary of State at the time of incorporation or qualification is for the privilege of doing business during the corporation's first income year. This payment cannot be claimed as an estimated tax payment or credit against the tax liability shown on the return for the first income year, as the tax measured by the income reported on that return is for the privilege of doing business during the corporation's second income year.

B. Where to file the estimate and make payment.—The estimate, together with remittance made payable to the "Franchise Tax Board," must be filed with the Franchise Tax Board, Sacramento, California 95837.

C. When to file the estimate and make payments.—If the amount of estimated tax does not exceed \$200 (\$25 in the case of a credit union whose gross income is not more than \$20,000, or an inactive gold mining or quicksilver mining corporation), the entire amount of the estimated tax is payable on or before the 15th day of the fourth month of the corporation's income year.

If the amount of estimated tax exceeds \$200 (\$25 in the case of a credit union whose gross income does not exceed \$20,000, or an inactive gold mining or quicksilver mining corporation), the estimated tax is payable in four installments as shown in Instruction H, on page 2.

A bank or corporation with an accounting period of less than twelve months will pay its estimated tax in the number of installments set forth in Instruction I on page 2.

D. Amended Estimates.—An amended estimate may be filed any time during the income year. If an amended estimate is filed, the amount of each remaining installment (if any) shall be computed by subtracting from the revised estimated tax the total estimated tax previously paid, and dividing the result by the number of installments remaining to be paid on or after the date on which the amendment is made.

Check box on face of appropriate voucher to indicate an amended estimate is being filed.

E. Failure to pay.—Underpayment or late payment of installments of estimated tax may result in additional charges for the period from the due date of each installment until paid, or until the due date for filing the tax return, whichever is earlier.

F. Underpayment defined.—An underpayment of any installment is defined as the amount required to have been paid if the estimated tax were equal to 80% of the tax shown on the return, or if no return is filed, 80% of the tax for such year, over the amount actually paid on or before its due date. In the case of a bank or financial corporation, the "tax shown on the return" means the tax as adjusted after final determination of the tax rate for the year.

There is no additional charge imposed for underpayment, however, if the amount paid on or before the due date equals or exceeds the amount required to have been paid under any of the following exceptions:

- the tax shown on the return for the preceding income year if such return was filed and covered a period of twelve months;
- an amount equal to a tax computed at rates applicable to the taxable year but computed on the basis of the facts shown on the return for, and the law applicable to, the preceding taxable year; or
- an amount equal to 80% of the tax for the taxable year computed by placing the income of:
 - the first three months, for the installment due in the fourth month;
 - the first three or five months, for the installment due in the sixth month;
 - the first six or eight months, for the installment due in the ninth month; or
 - the first nine or eleven months for the installment due in the twelfth monthof the income year on an annualized basis.

None of the above exceptions apply if the payments of estimated tax are not timely paid. To avoid the imposition of a penalty, a corporation subject to the franchise tax must always pay its first estimate equal to at least the required minimum tax.

G. Amount paid.—Credit for the amount paid is to be claimed on the bank or corporation's California return filed for the income year for which the estimated tax was filed.

SEE PAGE 3 FOR INSTRUCTIONS ON HOW TO COMPLETE FORM 100-ES

B-4, a (63)

H. Time and Amount of Payment—Accounting Period of 12 months.—

Installment	Due Date *	Amount Payable **
1	15th day of the 4th month of the income year	25% of estimated tax, but not less than applicable minimum tax. See instruction for Form 100ES, line 3 on page 3.
2	15th day of the 6th month of the income year	50% of estimated tax less amount of 1st installment.
3	15th day of the 9th month of the income year	75% of estimated tax less total of 1st and 2nd installments.
4	15th day of the 12th month of the income year	100% of estimated tax less total of 1st, 2nd and 3rd installments.

* Any installment may be paid before the date prescribed above.

** An overpayment from the prior year elected to be credited to the current year's estimated tax may be applied in full or in part to any installment.

I. Time and Amount of Payment—Accounting Period Less Than 12 Months.—

Calendar Year Taxpayer (Fiscal year taxpayers— adjust dates accordingly) If income year begins:	Number of Installments	Due Dates of Installments— On or before the 15th day of	Percentage of Estimated Tax Payable Each Installment *
Jan. 1 through Jan. 16	4	April-June-September-December	25 percent
Jan. 17 through Mar. 16	3	June-September-December	33 1/3 percent
Mar. 17 through June 15	2	September-December	50 percent
June 16 through Sept. 15	1	December	100 percent
Sept. 16 through Dec. 31	None		

* Amount of first installment cannot be less than the minimum tax.

Amended Computation		Record of Estimated Tax Payments				
(Use if estimated tax is substantially changed after first voucher filed)		Franchise Number	Rate	Amount	Overpayment credit applied to installment	Total amount paid and credited through the installment date shown. Add (b) and (c).
1. Amended estimated tax			(a)	(b)	(c)	(d)
2. Less:						
(a) Amount of last year's overpayment elected for credit to estimated tax and applied to date		1				
(b) Payments made to date		2				
(c) Total of lines 2(a) and 2(b)		3				
3. Unpaid balance (line 1 less line 2(c))		4				
4. Amount to be paid (line 3 divided by number of remain- ing installments)		Total				

ADDITIONAL INFORMATION MAY BE OBTAINED FROM ANY OFFICE OF THE FRANCHISE TAX BOARD LISTED BELOW.

LOCATION OF FRANCHISE TAX BOARD OFFICES

Address	Zip code	Telephone	Address	Zip code	Telephone
Bakersfield 1300 Seventh Street	93301	(805) 322-0540	San Francisco 345 Larkin Street	94102	(415) 537-0340
Bil Moss 9640 Flair Drive	91731	(213) 575-4400	San Jose 1379 The Alameda	95126	(800) 852-7030
Fresno 2530 Mariposa Street	93721	(805) 852-7030	Santa Ana 28 Civic Center Plaza	92701	(714) 358-4540
Long Beach 3530 Atlantic Avenue	90807	(213) 595-5406	Santa Barbara 41 Hitchcock Way	93105	(805) 482-2496
Los Angeles 2200 Wilshire Boulevard	90010	(213) 736-3111	Santa Rosa 647 College Avenue	95403	(800) 852-7050
Oakland 1916 Broadway	94612	(800) 852-7030	Stockton 31 E. Channel Street	95202	(800) 852-7050
Sacramento 720 Twenty-Third Street	95216	(916) 355-0230	Van Nuys 8155 Van Nuys Boulevard	91402	(213) 786-9340
Outside Sacramento Metropolitan, see white pages of your local telephone directory.					
San Bernardino 330 North D Street	92401	(714) 383-4201	Chicago, IL 130 N. Wacker Drive	60604	(312) 332-4025
San Diego 1330 Front Street	92101	(714) 236-7340	New York, NY 1180 Avenue of the Americas	10036	(212) 581-3840

B-4 a (64)

WORKSHEET FOR COMPUTATION OF ESTIMATED TAX (Complete and retain for your files)

- * 1. Estimated income. Enter here and on line 1 of Form 100ES \$ _____
- Basis—☐ Net income on prior year return or ☐ 1st 3 months, ☐ 1st 5 months, ☐ 1st 6 months,
(check one) ☐ 1st 8 months, ☐ 1st 9 months, ☐ 1st 11 months of current year annualized
- Check appropriate box on Form 100ES.
- **2. Tax—Amount on line 1 X 9% (13% for banks and financial corporations) \$ _____
3. Financial corporations—Offset claimed (Section 23184) \$ _____
- **4. Less 13% of offset claimed \$ _____
- * 5. Balance—Subtract line 4 from line 2—Enter here and on line 2 of Form 100ES \$ _____
6. Tax Preference income \$ _____
- * 7. Preference Tax—Amount on line 6 X 2.5%—Enter here and on line 4 of Form 100ES \$ _____
8. Total estimated tax—Add lines 5 and 7 \$ _____
9. Less credit for overpayment on prior year return \$ _____
10. Net estimated tax—Subtract line 9 from line 8 \$ _____

See Instructions H and I for installment due dates and amounts payable

* Enter on Form 100ES.

** If the rate of tax on banks and financial corporations is less than 13%, as determined by the Franchise Tax Board in December of 1976, the lower rate may be used in line 2.

HOW TO COMPLETE ABOVE WORKSHEET

LINE 1. ESTIMATED INCOME—Enter amount of estimated net income for the period. Check appropriate box to indicate basis on which the estimated net income was determined.

LINE 2. TAX BASED ON ESTIMATED INCOME—Enter the estimated tax due computed on the amount entered on line 1. For banks and corporations subject to the franchise tax this is the tax estimated to be due for the taxable year 1978 measured by the estimated net income for the calendar year 1977 (or the tax for a taxable year ending in 1977 measured by the estimated net income for the fiscal year ending in 1978, if on a fiscal year basis). For corporations subject to the corporate income tax, this is the estimated tax for the calendar year 1977 or a fiscal year ending in 1978.

LINE 3. FINANCIAL CORPORATIONS—Enter offset allowable under Section 23184 of the Bank and Corporation Tax Law. Banks and non-financial corporations enter zero.

LINE 4. Multiply allowable offset by 13% (see note ** above). Subtract result from amount on line 2 and enter the balance in the right column. Banks and nonfinancial corporations enter zero.

LINE 5. BALANCE—Subtract line 4 from line 2 and enter the difference here. The net estimated tax, after offset, may not be less than 9% of the estimated net income entered on line 1, or less than the minimum tax.

of the estimated net income entered on line 1, or less than the minimum tax.

LINE 6. TAX PREFERENCE INCOME—Enter amount of estimated income from tax preference items in excess of \$30,000 and estimated net loss (if any) for this year. Each taxpayer included in a combined report is entitled to the \$30,000 exemption. Tax preference items include: (a) Accelerated depreciation on real property, (b) Excess reserve for losses on bad debts of banks and financial institutions, and (c) Depletion in excess of adjusted basis of property.

LINE 7. Multiply amount on line 6 by 2.5%.

LINE 8. TOTAL ESTIMATED TAX—Enter the sum of amounts shown on lines 5 and 7.

LINE 9. If you had an overpayment on your prior year return and elected to apply it as a credit to this year's estimated tax, the amount of overpayment may be applied in full or in part to any installment. Enter the total overpayment on line 9.

LINE 10. NET ESTIMATED TAX—Subtract line 9 from line 8. This is your net estimated tax liability for the year. See Instructions H and I for installment due dates and amounts payable.

HOW TO COMPLETE FORM 100-ES

1. If the bank or corporation does not report on a calendar year basis, the beginning and ending dates of its fiscal year are to be entered at the top of the form in the space provided.

2. Use the pre-addressed form and correct any information already entered thereon. If no pre-addressed form is available, enter the name, address and corporate number in the space provided on a blank form obtainable from any Franchise Tax Board office.

3. LINE 1. ESTIMATED INCOME—Enter amount from line 1 of worksheet. Check appropriate box to indicate basis on which the estimated net income was determined.

LINE 2. ESTIMATED TAX—Enter amount from line 5 of worksheet.

LINE 3. AMOUNT OF INSTALLMENT—Enter the applicable amount of estimated tax (see applicable instruction H or instruction I) but not less than the minimum tax shown below.

Banks—no minimum tax.

Corporations subject only to the corporate income tax—no minimum tax.

Exempt corporations subject to tax on unrelated business income—no minimum tax.

Credit unions whose gross income does not exceed \$20,000—\$25 minimum.

Inactive gold mining and quicksilver mining corporations—\$25 minimum.

All other corporations—\$200 minimum.

LINE 4. TAX ON PREFERENCE INCOME—Enter amount from line 7 of worksheet.

LINE 5. AMOUNT OF PREFERENCE TAX INSTALLMENT—See instruction H or instruction I for applicable amount to be entered on this line.

LINE 7. Enter portion of amount on line 9 of worksheet to be applied to this installment.

LINE 8. Subtract line 7 from line 6. If the amount on line 7 equals or exceeds the amount on line 6, enter zero and file Voucher 1 by the 15th day of the applicable month specified in instruction H or in instruction I. The remaining vouchers need be filed only when the amount of the unpaid credit is less than the amount of the next installment due.

B-4 a (65)

STATE OF CALIFORNIA
FRANCHISE TAX BOARD
447 COLLEGE AV
SANTA ROSA CA 95403



OFFICIAL NOTICE

Date: 12/09/77

Income Year Ended: 03/31/77

PEOPLE'S FORUM, INC.

Corporate No.: 7676740 PF91*

EUGENE CHAIKIN
PO BX 192
REDWOOD VLY CA 95470

WE SENT YOU A NOTICE REQUESTING THAT A RETURN BE FILED FOR THE INCOME YEAR SHOWN ABOVE. OUR RECORDS INDICATE THAT THE RETURN HAS NOT BEEN FILED. THE RETURN SHOULD BE FILED AND THE TOTAL AMOUNT OF TAX, PENALTIES, AND INTEREST PAID IMMEDIATELY. OTHERWISE, A REPRESENTATIVE OF THE CORPORATION MUST APPEAR AT THIS OFFICE BY 12/21/77, SO WE MAY DETERMINE AN APPROPRIATE COURSE OF ACTION.

IF YOU DO NOT COMPLY, A NOTICE OF PROPOSED ASSESSMENT MAY BE ISSUED AND INVOLUNTARY ENFORCEMENT ACTION TAKEN. ENFORCEMENT ACTION MAY INCLUDE FILING OF TAX LIENS, SEIZURE AND SALE OF PROPERTY, AND OTHER ACTION AVAILABLE TO US IN ACCORDANCE WITH THE LAW. IN ADDITION, THE CORPORATION'S POWERS, RIGHTS, AND PRIVILEGES MAY BE SUSPENDED OR FORFEITED.

COLLECTION SECTION
TELEPHONE (707) 544-6543

B-4a(66)

TO CAROLYN LAYTON

1. Pets Unlimited - Discussed the unpaid Note with Bentzman, who recognizes the income we would have received from the payment by Pets on the Note as unrelated business income. Attached is a xerox copy of the Note. Pets promised to pay P.T. The only thing that has been paid is the interest last year, and nothing has come in since the extension granted last year, signed by Prokes. It was a 6 month extension. To avoid bad p.r. by foreclosing on nonpayment of the Note, we would prefer to sell at a discount - and have McElvane handle it. Bentzman suggested foreclosure, but the directions we received from you are interpreted here to mean sell the Note. Bentzman says that to sell the Note at a discount (a lower price than the original amount owed on the Note) will not bring us a profit, and therefore any income we receive on it would be a loss and not taxable as unrelated business income. It would be unrelated business income all right, but it would be not a profit and so would be one of the losses we could offset against the profits from other unrelated business incomes we might have, in balancing out the total taxable unrelated business income.
 Jean Brown discussed the Pets Note with McElvane today on the phone; he is going to add the Note to the package deal offered to San Kalman, which is explained in more detail in item #7 in this report.
2. Canoe Purchase - originally reported in Law Office Report # 13, item 10. You asked that we ask Eric about it. He asked me to write a letter for his signature demanding receipt of the canoes and threatening litigation. Attached is copy of letter, which is being taken to him tomorrow by Hue; if there are changes I will send them over later.
3. Corporations - attached are copies of Statement by Domestic Corporation, which are sent us annually to be filled out and signed by an officer of the corporation. Received so far on P.T., Apostolic, and Action Equality, Inc. Should we fill Apostolic and Action out? Are there any changes in officers on the P.T. one before I send it back signed by Carol Stahl, president. If we don't mail back Apostolic and Action, will that be further indication of lapse; or should we send back blank with a note that corporations not active.
4. Agreement on sale of bus - attached is copy of agreement drawn up by Irvin and Rivers Bus Sales, for sale of one bus in Florida, which was left behind after they delivered the people to go over. Is this agreement ok for future similar deals.
5. Attached is envelope with Carolyn Thomas, Barbara Moyer, and Rosie Bergerson M-2's and 1976 tax returns for those who found; to be integrated with the rest that you're filing with me. I don't know if you will have received the M-2's. I'm by way of telling you that Rich John, who was delayed in New York.

B-4a (67)

6. Arletha Arnold: -- will send report March 27, 1978.
8

7. Meeting with Sam Kalman, Kalman & Co, re his wish to buy up our properties - attached is a report on that meeting, with me and McElvane there.
8. Meeting with Bentzman re corporations, unrelated business income - Martha is writing up a detailed report on this, incorporating her write up, mine and Tim Clancy's.
9. Taxes - California residents may deduct contributions to SDI funds - this article should be passed on to Ed and Evelyn's mother for information.
10. Attached are copies of the original leases on Swinney, Swaney and Janaro, properties which Ed sees as unrelated business income. Bentzman agrees with him, because of the rental aspect.
11. [REDACTED] On court probation til June 1979. Misdemeanor charge, reduced from grand theft, happened last year, April. Divorced, husband has paid no child support and has not visited the child since divorce in 1975. She has no previous arrest record. Husband has now come to SF and is trying to get to her, harasses her in the street; he does not know that she lives at 998 Divisadero; she has nonmember companion. Came to me to ask if she could get probation awarded to Guyana, or if should move out of the state to get away from the husband and go over later. I told her she should check with her p.o. before she goes anywhere out of state as it might jeopardize her probation. Is there any chance we could get her awarded to Guyana? I ask only because she is Carolyn's sister; Carolyn is going over this week because of relative harassment. Maybe you could check with Carolyn when she arrives.

67C
B-4a(68)

- b7c
12. [REDACTED] previously reported on Law Office Report # 13, Item 7.C. His behavior has become rather peculiar in the past few weeks, and Leona is highly suspicious of him, also Alice. Last week he disappeared and left all the gas on in the apartment; discovered by CJ and thankfully no one was hurt. Counselled about it but still acting strange afterwards. Leona noted that he has set a pattern of bringing a briefcase with him everywhere he goes, and no one stops and inquires what is in the briefcase. Hue said that before Oliver and Lydia Morgan went over, Lydia came to him with a bunch of clippings [REDACTED] had collected and given to her. They were all articles about P.I., the media slams specifically. We had considered approaching his probation officer and showing him slides because he comes up for annual review in June, but now we are considering sending him back to Los Angeles to live. Any suggestions?
13. Peoples Forum, Inc. - see attached Bank and Corporation Estimated Tax Form 100-ES received from Franchise Tax Board - do we file this with FTB. Also see attached notice Franchise Tax Board sent us in December - you have said let this corporation lapse - how do we let the Franchise Tax Board know this corporation is lapsing without avoiding what they threaten in this notice. Is there some kind of letter to be sent - do we file something and say no activity - some directions on this would be helpful.
14. The insurance claim has been settled on the 1752 McKinnon Street, SF property of James and Irene Edwards from last year's fire for \$16,000. The insurance company will be issuing a check this week to the Edwards and to the mortgage holders, a joint check, and it will be handled through the realty company that holds the mortgage note. The mortgage will be paid off and the Edwards will get the balance, which will be \$6,000 + according to Betty's figures. There has been a man calling every so often for the past 2 months wanting to buy the place as is. We will have to determine whether to sell as is or demolish the existing structure, clear of debris, and sell the lot; the decision I suppose will be dependent on his offer and the estimated cost of demolishing and clearing the lot.
15. Irma Lee Gill - we referred her legal separation case out to attorney George Holland, of Wilridge & Holland, who has helped with cases in the past. He discovered that her husband divorced her in Arkansas in March 1977, before we even filed the papers for legal separation in the California courts. He (the husband) got a court order, and Holland gave her a copy of it, which grants her no property rights. Since we had originally filed for legal separation asking for property rights so she could get a court order for support and comply with Railroad Retirement's requirements before she could get

B-4a(69)

(Irma Lee Gill continued)

her share of husband's railroad pension, now we know she has no property rights and Holland thinks it's unlikely that she will be able to get the retirement pension. However, he is calling an Arkansas attorney he knows to check Arkansas law; and he is calling the Railroad Retirement Board to see what her rights are. The only reason we had been holding her back for up till now was for the retirement; so if it pans out that she can't get anything, I think we should send her on over as soon as possible.

b7c

16. [REDACTED] taxes - I called him today, and he explained in detail why he wants in receipts: in 1977 he was married to [REDACTED] but got divorced. Before the divorce, he had claimed 3 deductions; but after it, he could only claim 1. That put him in a higher tax bracket, with his \$16,000 per year salary. He finds now that he will owe \$1400 to IRS unless he can itemize deductions, and he wants us to give him (1) 10% donation letter; (2) receipts of rent and food, room and board, for January through April 1977 that he would have theoretically paid us when he was living in Redwood Valley. He will be itemizing moving expenses when he moved from the Valley to SF in May 1977. He figures he can make the required amount of itemizations to avoid paying the \$1400 if we can produce receipts for that time period, plus other itemizations he will make. He also asks about 2 trust funds: one with Barclay's bank, and one called C & D. I looked up his old 1975 return which is all we have, and they were listed there. These are the old trusts that were set up by TOS. I told him I didn't believe they were in existence any more; that I would check further. The 2 trust funds would draw interest and those would be the itemizations, the interest accumulated during 1977. Am going to review his whole case with Bonnie Beck, who is coming down 3/23 night to talk about taxes and other things.
17. Exie Eleby's house in Los Angeles - see Law Office Report #10, item 1. The attorney who wrote in January on behalf of her son (who used to have one-half interest in the property until he signed his half interest over to Exie) has written again, this time saying that he has compared the signature on the recorded deed to her son's signature and says it's an obvious forgery. We have had Hue take this case into Eric. Any background information you can find out from Kay Nelson, who notarized Exie's son's quit claim deed when he signed his interest over to Exie and which is the deed in question, would be very helpful at this point. The attorney is threatening litigation.

B-4 a (70)

DO NOT DESTROY THIS ORIGINAL NOTE: When paid, said original note, together with the Deed of Trust securing same, must be surrendered to Trustee for cancellation and retention; where reconveyance will be made.

NOTE SECURED BY DEED OF TRUST
(STRAIGHT NOTE)

\$ 33,000.00 San Francisco, California, August 20, 1976
ON OR BEFORE February 20, 1977 ~~after date~~ for value received, I/we promise to pay to
PEOPLES TEMPLE CHRISTIAN CHURCH (DISCIPLES OF CHRIST), or order
at San Francisco, California
the sum of THIRTY THREE THOUSAND AND NO/100 - - - - (\$33,000.00) - - - - DOLLARS,
with interest thereon from - - - - August 20, 1976 - - - - , at the rate of
ten - (10) per cent per annum, interest payable at maturity.

Should default be made in payment of interest when due the whole sum of principal and interest shall become immediately due at the option of the holder of this note. Principal and interest payable in lawful money of the United States. If action be instituted on this note I/we promise to pay such sum as the Court may fix as attorney's fees. This note is secured by DEED OF TRUST to TITLE INSURANCE AND TRUST COMPANY, a California corporation, as Trustee.

BY: [Signature]
President
BY: Louis Ferrari
Secretary

B-4a (71)

THIS FORM FURNISHED BY  TITLE INSURANCE AND TRUST

A TICO COMPANY

DO NOT DESTROY THIS NOTE

Dam 2

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

1236 MARKET STREET AT CIVIC CENTER

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

SAN FRANCISCO 94102

(415) 864-3131

CABLE ADDRESS: "DRYCAP"

SAN JOSE OFFICE

250 SO. MARKET STREET
SAN JOSE 95113
(408) 286-9222

OF COUNSEL
DONALD L. A. KERRON
COLLEEN G. HAAS

March 22, 1978

Mr. Ernie Doiron
1010 E. Arrow Highway
Covina, California 91724

Dear Mr. Doiron:

As legal counsel for Peoples Temple of the Disciples of Christ, I am writing in reference to the purchase of four canoes from you by my client in September 1977.

I understand that representatives of my client placed an order with you in good faith for the four canoes, which were to be transported from New York to the West Coast and then to Florida by your driver, for shipping on to Guyana, South America. Agreement was reached on the purchase price, and at your request, my client's check in the amount of \$1839 was sent in full prepayment, including shipping charges, to you on November 5, 1977.

My client informs me that you claim the canoes were delivered to the Florida shipper, Frank Garmendia of SOPAC Transport Corp., who refused them because they were uncrated, and subsequently were put in storage by your driver. However, telephone conversations between my client and Mr. Garmendia disclose that he has never received the canoes, and further that such items are shipped uncrated frequently and that would be no reason for denial if they had been received.

Therefore, I demand that you immediately produce the four canoes to my client, or to Mr. Garmendia, within fifteen days from the date of your receipt of this letter. If such demand is not satisfied within that time, I shall be forced to seriously consider litigation for recovery of my client's investment, plus legal fees.

Sincerely,

CHARLES R. GARRY

jc
cc: Frank Garmendia

B-4 a(72)

Item 3

STATEMENT BY DOMESTIC CORPORATION

THIS STATEMENT MUST BE FILED WITH CALIFORNIA SECRETARY OF STATE (SECT. 3301, CORPORATIONS CODE).
PLEASE READ THE INSTRUCTIONS ON THE BACK OF THE FORM BEFORE COMPLETING.

THE CORPORATION NAMED HEREIN, ORGANIZED UNDER THE LAWS OF THE STATE OF CALIFORNIA, MAKES
THE FOLLOWING STATEMENT:

1. ADDRESS & LOCATION OF ITS PRINCIPAL OFFICE		DATE OF RECORD	TA	10
NUMBER AND STREET (DO NOT USE P.O. BOX NO.)		CITY	CA	ZIP CODE
2. MAILING ADDRESS IF DIFFERENT THAN 1-10		DATE OF RECORD	TA	10
CITY & STATE		CA		ZIP CODE
THE NAMES OF THE FOLLOWING OFFICERS ARE:				
PRESIDENT:				
NAME		4A	4B	4C
BUSINESS OR RESIDENCE ADDRESS (DO NOT USE P.O. BOX NO.)		CITY & STATE		ZIP CODE
VICE-PRESIDENT:				
NAME		5A	5B	5C
BUSINESS OR RESIDENCE ADDRESS (DO NOT USE P.O. BOX NO.)		CITY & STATE		ZIP CODE
SECRETARY:				
NAME		6A	6B	6C
BUSINESS OR RESIDENCE ADDRESS (DO NOT USE P.O. BOX NO.)		CITY & STATE		ZIP CODE
TREASURER:				
NAME		7A	7B	7C
BUSINESS OR RESIDENCE ADDRESS (DO NOT USE P.O. BOX NO.)		CITY & STATE		ZIP CODE
DO NOT WRITE IN THIS SPACE				

DATE _____

FILE _____

NAME _____

5035440 03/08 39717-4

PEOPLES TEMPL. OF THE DISCIPLES OF

CHRIST,

P O BOX 15023

SAN FRANCISCO, CA 94115

PLEASE DO NOT ALTER THE PREPRINTED CORPORATE NAME AND ADDRESS

B-4A (73)

STATEMENT BY DOMESTIC CORPORATION

THIS STATEMENT MUST BE FILED WITH CALIFORNIA SECRETARY OF STATE (SECT. 3301, CORPORATIONS CODE). PLEASE READ THE INSTRUCTIONS ON THE BACK OF THE FORM BEFORE COMPLETING.

THE CORPORATION NAMED HEREIN, ORGANIZED UNDER THE LAWS OF THE STATE OF CALIFORNIA, MAKES THE FOLLOWING STATEMENT:

1. ADDRESS & LOCATION OF ITS PRINCIPAL OFFICE		DATE OR ROOM	1A.	1B.
NUMBER AND STREET (DO NOT USE P.O. BOX NO.)			CITY	STATE
2. MAILING ADDRESS IF DIFFERENT THAN 1-1B		DATE OR ROOM	2A.	2B.
			CITY & STATE	ZIP CODE

THE NAMES OF THE FOLLOWING OFFICERS ARE:

PRESIDENT:

NAME		3A.	3B.
BUSINESS OR RESIDENCE ADDRESS (DO NOT USE P.O. BOX NO.)		CITY & STATE	ZIP CODE

VICE-PRESIDENT:

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

SECRETARY:

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

TREASURER:

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

DO NOT WRITE IN THIS SPACE

DATE		TIME	
FEE		SIGNATURE OF CORPORATE OFFICER	
NONE		7627450 05/08 39668-A	
SAN FRANCISCO SEC. ON EQU. LITY, INC.			
P. O. BOX 15156			
SAN FRANCISCO, CA 94115			

FORM 540 104

PLEASE DO NOT ALTER THE PREPRINTED CORPORATE NAME AND ADDRESS

B-4*(74)

STATEMENT BY DOMESTIC CORPORATION

THIS STATEMENT MUST BE FILED WITH CALIFORNIA SECRETARY OF STATE (SECT. 3301, CORPORATIONS CODE). PLEASE READ THE INSTRUCTIONS ON THE BACK OF THE FORM BEFORE COMPLETING.

THE CORPORATION NAMED HEREIN, ORGANIZED UNDER THE LAWS OF THE STATE OF CALIFORNIA, MAKES THE FOLLOWING STATEMENT:

1. ADDRESS & LOCATION OF ITS HEADQUARTERS OFFICE		DATE OF REGISTRATION	1A.	1B.
NUMBER AND STREET (DO NOT USE P.O. BOX NO.)			CITY	STATE
2. MAILING ADDRESS IF DIFFERENT THAN 1-1B		DATE OF REGISTRATION	2A.	2B.
			CITY & STATE	ZIP CODE
THE NAMES OF THE FOLLOWING OFFICERS ARE:				
PRESIDENT:				
NAME		3A.	3B.	3C.
BUSINESS OR RESIDENCE ADDRESS (DO NOT USE P.O. BOX NO.)			CITY & STATE	ZIP CODE
VICE-PRESIDENT:				
NAME		4A.	4B.	4C.
BUSINESS OR RESIDENCE ADDRESS (DO NOT USE P.O. BOX NO.)			CITY & STATE	ZIP CODE
SECRETARY:				
NAME		5A.	5B.	5C.
BUSINESS OR RESIDENCE ADDRESS (DO NOT USE P.O. BOX NO.)			CITY & STATE	ZIP CODE
TREASURER:				
NAME		6A.	6B.	6C.
BUSINESS OR RESIDENCE ADDRESS (DO NOT USE P.O. BOX NO.)			CITY & STATE	ZIP CODE

DO NOT WRITE IN THIS SPACE

DATE: 12/08/08
 BY: [Signature]
 TITLE: SECRETARY OF CORPORATE OFFICER
 NONE 7640140 03/08 39641-2
 APOSTOLIC CORPORATION
 P. O. BOX 15156
 SAN FRANCISCO, CA 94115

PLEASE DO NOT ALTER THE PREPRINTED CORPORATE NAME AND ADDRESS

B-4 a (75)

SECRETARY OF STATE
P. O. BOX 2830
SACRAMENTO, CALIFORNIA 95812
INSTRUCTIONS FOR COMPLETING STATEMENT BY DOMESTIC CORPORATION

FILING FEE: Nonprofit corporations are not required to pay a filing fee.

FILING PERIOD: Corporations must file within 90 days after filing Articles of Incorporation, and each time they change their principal office address. Nonprofit corporations must file each time there is a change in officers and every five years.

ITEMS 1-1B: The address to be entered is the STREET address of the corporation's principal office IN CALIFORNIA. Fill in room or suite number. Many nonprofit corporations do not maintain an actual office. In such cases, the principal office address can be shown as c/o one of the corporate officers.

ITEMS 2-2B: Complete only if MAILING address is different than address entered in Items 1-1B.

ITEMS 3-10B: Complete by entering the required information. The office of President and the office of Secretary CANNOT be held by the same person. If officer titles are different from those in the statement, enter actual titles following the printed titles on the form. If a person holds more than one of the designated offices, enter his/her name and address for each office. The form calls for the names and addresses of FOUR officers. Many corporations have more than one Vice-President; however, only one Vice-President should be named in the form. NO LIST OF ADDITIONAL OFFICERS SHOULD BE ATTACHED.

If the corporation has never done business and corporate officers have not been chosen, a statement of such fact should be set out in Item 9. In such cases, the name(s) and address(es) of corporate director(s) may be substituted for the officers. The directors should be identified as such. If the corporation does not maintain an actual office, the address in Items 1-1B should be c/o one of the directors.

ITEM 11: THE STATEMENT MUST BE SIGNED.

B-4 a (76)

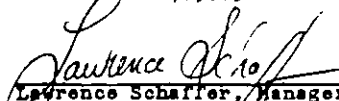
Item 4

AGREEMENT

Agreement made this 17th day of March, 1978, between
Rivers Bus Sales, Inc. and Peoples Temple Bus Garage.

It is agreed that Peoples Temple Bus Garage will leave
one 1954 #4104 964 Greyhound Bus to be sold by Rivers Bus
Sales, Inc. under the following terms:

1. If sold by Rivers Bus Sales, Inc. an 8% commission
is payable to Rivers Bus Sales, Inc.
2. If sold by Peoples Temple no commission is due
Rivers Bus Sales, Inc.
3. It is hereby understood that the limit of liability
of the insurance carried on this coach by Peoples
Temple of Disciples of Christ extends only to the
members of Peoples Temple of Disciples of Christ.
4. Any maintenance required will be the responsibility
of Peoples Temple Bus Garage.
5. Garage liability and property damage only will be
extended to cover this bus as stipulated on Policy
#MP26122 with United States Fidelity & Guaranty Co.
6. The Greyhound will be listed at \$9,995.00.


Lawrence Schaffer, Manager
Rivers Bus Sales, Inc.


Irvin Perkins
Peoples Temple Bus Garage

B-4a(77)

MASTER INSURANCE POLICY

GENERAL DECLARATIONS

MP 16055

Previous Policy No.

RIVERS BUS SALES COMPANY, INC.,
RIVERS BODY COMPANY, INC., & ETHEL RIVERS
P.O. BOX 6897, JACKSONVILLE, FLORIDA 32205

JACKSONVILLE, FLORIDA
HARRY E. JAMES, INC.
JACKSONVILLE

Policy Index: ONE

7-1-77

2000

12-28 Name, standard time and the address of the Signer (inserted on stated basis)

Business of the House adjourned

Insurance is provided only with respect to those coverages designated below by "Insured" and only to the extent set forth in the Specific Forms and Endorsements made a part of this Policy.

This policy is made and accepted in consideration of the conditions, provisions, stipulations and declarations contained herein and in the Specific Forms and Endorsements attached hereto.

IN WITNESS WHEREOF, this Company has caused the foregoing to be signed by its President and its Secretary and attested by a duly authorized representative.

Willford Gregg

~~ARREST AT JACKSONVILLE, FLORIDA~~

Coastal Feature Date IT: VLI 9-19-77

____ Countersigned by _____

_____, Representative

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

(continued on reverse side)

Meeting of 3-20-78

Jim McElvane, June Crym

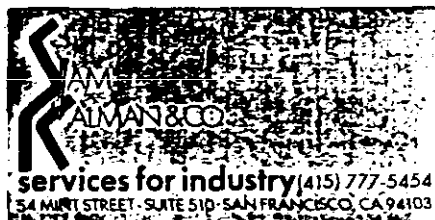
Meeting with Sam Kalman, of Kalman & Co., Services for Industry:

1. He mentioned in passing after the discussion re properties that he had lunched the other day with Freitas, discussed putting you to work in the streets under the CETA program. I mention this only because he and Freitas were together.
2. He met Titlebaum when Moscone had his campaign headquarters in Kalman's office building. McElvane and I got the impression that he was not that tight with Titlebaum now, not in a derogatory sense, but that the real connection was back when Moscone had his campaign headquarters there, and that was some years back.
3. He is in the business of buying old properties, refurbishing them and selling for a profit. Has properties throughout the state, showed us a list - 2 of them in SF, the rest in central California, including several in Sacramento. The list was several pages long.
4. What he wants from us before he makes an offer:
 - a. Copies of property tax bills on each parcel so he can see the tax assessor's valuation of each piece, which is always lower than the fair market value; and so that he can verify ownership.
 - b. Address of each property so that he can have a preliminary title search done on each one by title company, to get proper background of each place. Also will have people of his company go there and check out the location, accessibility to profitable enterprises, etc. To make a reasonable estimate on price he would offer. *at his expense*
 - c. Proposes a way of handling sale, to keep from increasing his property taxes. He wants to buy in such a way as not to show the full sale price he pays us, and claim a portion of it as a donation to the church rather than part of the sale. For example, if we were selling a property for \$400,000, and he paid \$300,000 which would be the amount that would be on paper as the sale - then he would hand over the \$100,000 balance as a donation to the church, not connected with the sale. The donation he could claim as tax deductible going to an exempt corporation. He has done this before on individual pieces, but is not sure it is possible on a package deal. He would have to check with his attorney first.
 - d. He wanted to know if the trust deeds on which we are collecting mortgage payments for properties already sold in Mendocino County have "prepayment penalties" - this means that if the Note were originally signed for say five years, and the Note were paid up before those five years, to avoid loss of the income from the interest which would accumulated during the lifespan of the five year note, a prepayment penalty would have been written into the terms of the note so that if it were paid up before, the person paying it up in full would have to pay a penalty -
McElvane says 2 of the Notes are like that.

B-4a (79)

5. He is a self made man, son of a Russian Immigrant, devoted to buying and selling. Looks forward to challenge of making money every day. Conservative to a point - Indulges himself but doesn't like welfare being given to young "bucks" - okay for old people and sick people, but doesn't want State supporting people who can work. Thinks in terms of giving jobs to people like the WPA, but those jobs are "cleaning the streets digging ditches..."
6. Wants to know if we have a "low key intelligent woman, divorcee, independent, secure in her mind" to travel across the states and handle his management of property interests here and there, not be pushy about it but be under his direction...check on things for him...\$1000 a month plus expenses, and whatever he wants to do with her, I suppose... He just bought 2 buildings in Kansas City, old office buildings that he's completely refurbishing modernly, and he wants her to go there and check it out for him.
7. He's not pushy with us, he is nosy but he believes that things fall into order at their own pace, obviously has the money and doesn't really care too much if we say yes or no, except that he enjoys the challenge of the deal.

He's a hardline capitalist, old time old world type, pulled himself up by his own bootstraps, only motivation is money, would go for or against us, depending on who has the most money, I would assume.



B-4a (80)

OURS

Redwood Valley

(a) 36 Ac Ranch 11 Ac in grapes Discount \$250,000-
14 - bed care facility \$235,000-

(b) 2 Ac Multi-purpose center (6800) with 5 bedroom guest house \$225,000-

Los Angeles

\$215,000-

Pico-Alvarado(A) 30 unit Apt. build. newly redone
six 1 bedrooms \$125. 24 singles \$110.
annual \$40,680. \$275,000- \$285,000-
1216-16 E. 84th(B) two houses on a lot FHA appraisal
3-bedroom \$285. 2-bedroom \$150. \$26,00- \$27,500-
5116-18 Towne (C) two houses on a lot recently
refurbished 2-bedrooms units \$150. ea. \$25,000-
747-7 1/2 E. 57th(D) two houses on a lot
2-bedroom \$125- 3-bedroom \$200- \$16,000- \$19,000-
222 W. 58th (E) 4 units all 2-bedrooms \$180- \$47,000- \$50,000-
1111 E. Anihiem(F) commercial lot with house \$150-mo \$13,000- \$15,000-
4047 Halldale (G) 4-bedroom plus den 1 1/2 bath FHA appraised \$33,000
\$31,000-
932 E. Santa Barbara (H) 2-bedroom newly refurbished \$20,000-
\$18,00-

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

Trust Deeds

Address	Name	Approx. Balance	Payments	Due Date	Intrest	20% d
640 School Way(A)	Remero,	\$7,526-	\$75-	U.P.	10%	\$6,00
1551 Rd. "D" (B)	Cedeno	\$25,000-	\$807-	Nov. 1980	10%	\$20,0
2650 Rancheria(C)	Bartolamei	\$10,972-	\$143.43	July 1987	9%	\$8,82
440 Ellen Lynn(D)	Hassion	\$4,022-	\$63.34	U.P.	9%	\$3200
3551 RD. "B" (E)	Howe	\$3,358-	\$150-	U.P.	10 5	\$2,64

This list was given to Halman, minus the addresses.

B-4 a (81)

REC'D RBS - DM ✓ SLT ✓ CSL ✓ CLK ✓ EFS - DBH ✓ Item 9

ORDER



WEDNESDAY, MARCH 13, 1978

Published Daily, Except
Sundays, Holidays and Legal Holidays

621-5400

35 CENTS

IRS Won't Appeal Tax Ruling

Deductions Allowed For State Disability Pay

Washington—The Internal Revenue Service said Friday that California residents may deduct contributions to state disability compensation funds against earned income reported in returns due April 15.

The IRS decision means that the 2 million Californians whose payments to the fund are deducted from their paychecks can claim them if they itemize deductions on Schedule A.

IRS Commissioner Jerome Kurtz revealed that the IRS would no longer challenge the deductions in announcing that a federal court case would not be appealed.

"The decision in the case of *Trejo* vs. Commissioner concerning the deduction of contributions to the California Unemployment Compensation Disability Fund will not be appealed,"

Kurtz said in a statement.

In accordance with the tax court decision, Kurtz said federal revenue rulings "will be modified so that employee contributions to the California Unemployment Insurance Code are deductible as state income taxes."

In a U.S. Tax Court decision in the *Trejo* case, Judge Howard Dawson Jr. ruled that payroll deductions for the fund are actually a form of state tax that may be deducted just like any other state or local tax.

The IRS disputed the ruling, saying the program was "optional" since some workers do not have to contribute. However, the announcement means that IRS will not contest the decision.

In January, the State Bar of California advised Californians to claim the deduction pending the IRS' decision on whether to appeal.

The State Bar noted that those who itemized deductions in 1976 and 1977 could file amended returns to claim the disability payments.

Payments to the fund are 1 percent of the first 11,400 of an employee's compensation, or a maximum of \$114 a year for an individual or \$228 for a working couple. The maximum annual individual payment prior to 1977 was \$90.

Californians contribute up to \$114 per year to the fund. It is estimated that 6.4 million Californians paid \$488 million in the last fiscal year to support the fund.

The IRS filed a notice of appeal in the 9th U.S. Circuit Court of Appeals. Kurtz said Friday the IRS would not follow through.

ROPER

S
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Court

professor of law
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featured speaker
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risters Club at
reb 14, at the
d.

y on constitution-
his observations
Following his
the audience will

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to 220 Bush,
cisco 94014. In-
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a to all members
2.

Senate OK's Probation Subsidy Bill

Sacramento—The Senate last week passed a proposal endorsed by Gov. Edmund G. Brown Jr. designed to help local authorities finance crime-fighting and crime-prevention programs to meet local needs.

The bill (AB 90) by Assemblyman Julian Dixon, D-Los Angeles, was sent back to the Assembly for concurrence

Five Bay Lawyers

State Bar Reports Discipline Cases

The California Supreme Court and State Bar have taken disciplinary action against 13 California attorneys, including three from San Francisco and two others from the Bay Area. In addition, the Supreme Court accepted

bate matter, he withdrew funds from his trust account representing unearned fees and costs without approval of the court and intentionally converted and misappropriated his client's funds to his own use.

B4a (82)

Item 10

PROMISSORY NOTE IN RE IRRIGATION SYSTEM
and
AMENDMENT TO REVISED LEASE

THIS AGREEMENT is entered into this 17th day of April, 1973, by and between PEOPLES TEMPLE OF THE DISCIPLES OF CHRIST, A California non-profit corporation, herein referred to as Lessor, and RICHARD AND CLAIRE JANARO, husband and wife, herein referred to as Lessee, who hereby agree as follows:

- 1) In Order to assist Lessee in saving the grape harvest at Happy Acres, Lessor agrees to finance the installation of an adequate irrigation system and water storage tank for a sum not to exceed Twelve thousand (\$12,000.00) Dollars.
- 2) Lessor and Lessees recite that there is presently in effect an agreement between them entitled "Revised Lease and Delegation of Full Responsibility to Operate Business" dated March 19, 1972, hereinafter referred to as "revised agreement." Said agreement provides that the rent due Lessor for the third year of the lease, i.e., 1974, is to be reduced, the proceeds due from the grape harvest being part of the rent.
- 3) Lessees are requesting that the aforesaid irrigation system and storage tank be installed, and accordingly hereby agree to the following terms:
 - a. That title remain with Lessor for the calendar year 1973;
 - b. That the rental due for 1973 shall include:
 1. Payments on the current mortgage;
 2. Proceeds from the sale of grapes, which is to be paid directly to Lessor in an amount not to exceed \$10,000.00; provided, however, that Lessees may use whatever grapes they need for juices and care-home canning;
 3. The value of all improvements and repairs reasonably required on the whole premises, not to exceed \$7,000.00.
- 4) This Agreement shall be deemed to amend the aforesaid "Revised Agreement."
- 5) Title to the irrigation system and water tank shall pass to Lessees in 1974 when the grape revenues for that year are paid; provided, however, that if Lessees elect during or at the end of 1974 to pay off an unpaid amount of the aforesaid indebtedness of \$12,000.00, then Lessor shall retain a percentage of the grape proceeds equivalent to the percentage of the loan then unpaid.
- 6) Lessor agrees to harvest the major portion of the grapes in 1973, and to harvest at least that portion of the grapes as will produce the proceeds therefrom for the said year.

THE FOREGOING AGREEMENT was executed on this 17th day of April, 1973, at Redwood Valley, California.

PEOPLES TEMPLE OF THE DISCIPLES OF CHRIST, Lessor

By: Paul H. F. H. President/Secretary

Richard Janaro, Lessee

Claire Janaro, Lessee

B-4a (83)

NOTE AND DECLARATION OF
INTENT RE FIXTURES

May 10, 1973

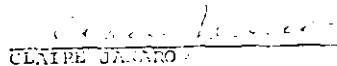
\$12,000.00

Redwood Valley
California

We promise to pay to Peoples Temple of the Disciples of Christ the sum of \$12,000.00 (Twelve Thousand Dollars) without interest in installments and continuing until said sum has been paid in full.

Receipt of said \$12,000.00 is hereby acknowledged. We agree to use said sum only for the payment of the cost of an irrigation and frost protection system at the Happy Acres Ranch, and at such time as our lease on said property shall expire, said system shall remain the property of Peoples Temple of the Disciples of Christ.


RICHARD JARAMO


岑伊普 JARAMO

B-4a (84)

REVISED LEASE AND DELEGATION OF FULL RESPONSIBILITY TO OPERATE
BUSINESS

THIS AGREEMENT is entered into this 19th day of March, 1972,
by and between PEOPLES' TEMPLE OF THE DISCIPLES OF CHRIST, a
California nonprofit corporation, herein referred to as Lessor,
and RICHARD JANARO and CLAIRE JANARO, husband and wife, herein
referred to as Lessee, Who Hereby Agree as Follows:

1. This Agreement revises and replaces that "Lease and
Delegation of Full Responsibility to Operate Business" previously
entered between Lessor and Lessee.

2. Lessor is the owner of 40 acres of land located at 2451
Road K, Redwood Valley, Mendocino County, California, commonly
referred to as Happy Acres.

3. Lessor hereby leases to Lessee said premises for the pur-
pose of operating a business and home for retarded boys and others,
as licensed by the Bureau of Private Institutions of the State
Department of Mental Hygiene.

4. Lessee shall have the complete and final responsibility and
authority for supervising and otherwise operating said business.
Lessee shall be responsible for providing insurance coverage, making
necessary repairs to maintain the premises in good weather-proof
condition, and complying with all requirements for the licensing
and sound operating of said business.

5. The term of this Lease and Delegation shall be for twelve
(12) years, effective January 1, 1972.

6. Lessee shall continue to operate said business in a profes-
sional manner and shall pay all expenses related to said business.

B-4 a (85)

In consideration of this lease Lessee shall pay to Lessor rent for the first year of this lease in the sum of the following items:

- a. County property taxes due.
- b. Value of ranch supplies reasonably required relative to grape vineyards now existing and cattle now present on premises, not to exceed \$5,000.00.
- c. Proceeds from the sale of grapes and cattle.
- d. Payments on the current mortgage secured by first deed of trust on aforesaid premises.
- e. Cash in the sum of \$10,000.00.

7. The aforesaid rent, which includes as part of its consideration good will of the business, shall be reduced for the second year under this lease to a sum equivalent to \$20,000.00 per year, together with the value of all improvements and repairs reasonably required on the whole premises, not to exceed \$7,000.00.

8. If Lessee operates the aforesaid business successfully the first two years, Lessor will reduce the annual rent for the ensuing years to \$15,000.00 per year, together with the value of all improvements and repairs reasonable required on the whole premises, not to exceed \$6,000.00 per year.

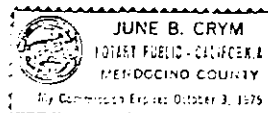
THE FOREGOING AGREEMENT has been executed at Ukiah, California on the day first above written.

PEOPLES TEMPLE OF THE DISCIPLES OF CHRIST

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

Richard Janaro
Richard Janaro

Claire Janaro
Claire Janaro

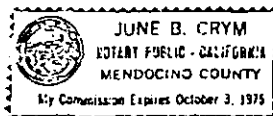


B-4a (86)

State of California) ss.
County of Mendocino)

On this 19th day of March, 1972, before me, June B. Crym, personally appeared Timothy O. Stoen, known to me to be the Chairman of the Board of the corporation that executed the within instrument, and Richard Janaro and Claire Janaro, known to me to be the persons whose names are subscribed to the within instrument. Timothy O. Stoen acknowledged to me that such corporation executed the same; and Richard Janaro and Claire Janaro acknowledged that they executed the same.

WITNESS my hand and seal.



June B. Crym
June B. Crym, Notary Public

B-4a(87)

LEASE AND DELEGATION OF FULL RESPONSIBILITY TO OPERATE BUSINESS

THIS AGREEMENT Is entered into this 18th day of August, 1972, by and between PEOPLES TEMPLE OF THE DISCIPLES OF CHRIST, a California nonprofit charitable corporation, herein referred to as Lessor, and Nathaniel Swaney and Maxine Swaney husband and wife, herein referred to as Lessee, who Hereby Agree as Follows:

1. Lessor is the owner of 7625 East Road, Redwood Valley, Mendocino County, California, commonly referred to as Boarding Home for the Aged previously known as Slater home.

2. Lessor hereby leases to Lessee said premises for the purpose of operating a business and home for ^{aged persons} ~~retarded boys~~ and others, as licensed by ^{the Boarding Home for the Aged license} ~~the Bureau of Private Institutions of the State Department of Mental Hygiene~~.

3. Lessee shall have the complete and final responsibility and authority for supervising and otherwise operating said business. Lessee shall be responsible for providing insurance coverage, making necessary repairs to maintain the premises in good weather proof condition, and complying with all requirements for the licensing and operating of said business.

4. Lessee shall pay all ordinary and necessary business expenses out of the gross receipts for said business, and shall

B-4a (88)

remit the balance to Lessor, which in turn shall pay to Lessee such sums as Lessee deems are reasonably required to support themselves and their immediate family.

5. This Lease and Delegation of Authority shall run for ~~five (5)~~ ^{for fifteen (15)} years and may be terminated upon six (6) months notice in writing by either party to the other party.

THIS AGREEMENT is executed effective the day first above written.

PEOPLES' TEMPLE OF THE DISCIPLES
OF CHRIST

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

Nathaniel B. Swaney
Margaret Swaney

B-4a (89)

LEASE AND DELEGATION OF FULL RESPONSIBILITY TO OPERATE BUSINESS
THIS AGREEMENT is entered into this 29th day of January, 1972,
by and between PEOPLES' TEMPLE OF THE DISCIPLES OF CHRIST, a
California nonprofit charitable corporation, herein referred
to as Lessor, and CLEVE SWINNEY and HELEN SWINNEY, husband and
wife, herein referred to as Lessee, who hereby agree as follows:

1. Lessor is the owner of 2.5 acres of land located at
1551 Road D, Redwood Valley, Mendocino County, California.

2. Lessor hereby leases to Lessee said premises for the
purpose of operating a business and boarding home, as licensed
by the State Department of Social Welfare and/or the Welfare
Department of Mendocino County.

3. Lessee shall have the complete and final responsibility
and authority for supervising and otherwise operating said
business. Lessee shall be responsible for providing adequate
fire insurance coverage, making necessary repairs to maintain
the premises in good weather-proof condition, and complying
with all requirements for the licensing and sound operating
of said business.

4. The term of this Lease and Delegation shall be for
seven (7) years.

5. Lessee shall continue to operate said business in a
professional manner and shall pay all expenses related to said
business. In consideration of this lease Lessee shall pay to
Lessor rent in the amount of Six Thousand Dollars (\$6,000.00)
per year, payable \$500 per month on the first of each month.

THIS AGREEMENT is executed effective the day first above written.

PEOPLES' TEMPLE OF THE DISCIPLES OF CHRIST

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

Cleve Swinney
Cleve Swinney

Helen Swinney
Helen Swinney

Ukiah, California

B-4 a (90)

LEASE AND DELEGATION OF FULL RESPONSIBILITY TO OPERATE BUSINESS

THIS AGREEMENT is entered into this 18th day of August, 1972, by and between PEOPLES TEMPLE OF THE DISCIPLES OF CHRIST, a California nonprofit charitable corporation, herein referred to as Lessor, and Nathaniel Swaney and Maxine Swaney husband and wife, herein referred to as Lessee, who Hereby Agree as Follows:

1. Lessor is the owner of 7625 East Road, Redwood Valley, Mendocino County, California, commonly referred to as Boarding Home for the Aged previously known as Slater home.

2. Lessor hereby leases to Lessee said premises for the purpose of operating a business and home for aged persons and others, as licensed by the Boarding Home for the Aged license ~~of the State Department of Mental Hygiene~~.

3. Lessee shall have the complete and final responsibility and authority for supervising and otherwise operating said business. Lessee shall be responsible for providing insurance coverage, making necessary repairs to maintain the premises in good weather proof condition, and complying with all requirements for the licensing and operating of said business.

4. Lessee shall pay all ordinary and necessary business expenses out of the gross receipts for said business, and shall

B-4a(91)

remit the balance to Lessor, which in turn shall pay to Lessee such sums as Lessee deems are reasonably required to support themselves and their immediate family.

5. This Lease and Delegation of Authority shall run for ~~five (5)~~ ^{for fifteen (15)} years ~~and may be terminated upon six (6) month notice in writing by either party to the other party.~~

THIS AGREEMENT is executed effective the day first above written.

PEOPLES' TEMPLE OF THE DISCIPLES
OF CHRIST

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

Nathaniel B. Swaney
Margaret Swaney

B-4a (92)

Item 13

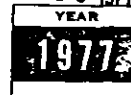
FORM 100-ES Voucher 1		CALIFORNIA	BANK AND CORPORATION ESTIMATED TAX	YEAR 1977
For calendar year 1977, or fiscal year beginning 1977 and ending 1978				
Calendar year-Due April 15, 1977. Fiscal year-See instructions. <input type="checkbox"/> Check here if address is incorrect and change as necessary below.				
(DATE)	(SIGNATURE OF OFFICER OR AGENT)	(TITLE OF OFFICER)	1. Estimated income \$	
			Basis of estimate (check one)	
			A. <input type="checkbox"/> Net income on prior year return	
			B. <input type="checkbox"/> First 3 months of current year annualized	
PEOPLE'S FORUM, INC.		13 A	2. Estimated tax \$	
EUGENE CHAIKIN		04/16/76	From line 5 on worksheet	
PO BX 192		PF 91*	3. Amount of installment \$	
REDWOOD VLY CA 95470		D-7676740	Not less than the minimum tax	
			4. Tax on Preference Income \$	
			From line 7 on worksheet	
			5. Amount of Preference Tax installment \$	
			See instruction H	
			6. Total Add lines 2 and 5 \$	
			7. Amount of overpayment from last year \$	
			See instruction for line 7	
			8. Amount of this installment payment \$	
			Line 6 less line 7	
Return this voucher with check or money order payable to:			FRANCHISE TAX BOARD, SACRAMENTO, CALIFORNIA 95857	

B-4a (93)



CALIFORNIA

RECEIVED APR - 3 1977



INSTRUCTIONS FOR FILING BANK AND CORPORATION ESTIMATED TAX

A. Who must file an estimate.—An estimate is required annually from each bank and national banking association located in this State and each corporation incorporated or qualified under the laws of this State or doing business in this State, whether active or inactive, or having income from sources within this State, unless expressly exempted by provisions of the Bank and Corporation Tax Law. The estimate must be filed even though the bank or corporation may have a credit resulting from an overpayment for a prior year.

NOTE: The payment made to the Secretary of State at the time of incorporation or qualification is for the privilege of doing business during the corporation's first income year. This payment cannot be claimed as an estimated tax payment or credit against the tax liability shown on the return for the first income year, as the tax measured by the income reported on that return is for the privilege of doing business during the corporation's second income year.

B. Where to file the estimate and make payment.—The estimate, together with remittance made payable to the "Franchise Tax Board," must be filed with the Franchise Tax Board, Sacramento, California 95837.

C. When to file the estimate and make payments.—If the amount of estimated tax does not exceed \$200 (\$25 in the case of a credit union whose gross income is not more than \$20,000, or an inactive gold mining or quicksilver mining corporation), the entire amount of the estimated tax is payable on or before the 15th day of the fourth month of the corporation's income year.

If the amount of estimated tax exceeds \$200 (\$25 in the case of a credit union whose gross income does not exceed \$20,000, or an inactive gold mining or quicksilver mining corporation), the estimated tax is payable in four installments as shown in instruction H, on page 2.

A bank or corporation with an accounting period of less than twelve months will pay its estimated tax in the number of installments set forth in instruction I on page 2.

D. Amended Estimates.—An amended estimate may be filed any time during the income year. If an amended estimate is filed, the amount of each remaining installment (if any) shall be computed by subtracting from the revised estimated tax the total estimated tax previously paid, and dividing the result by the number of installments remaining to be paid on or after the date on which the amendment is made.

Check box on face of appropriate voucher to indicate an amended estimate is being filed.

E. Failure to pay.—Underpayment or late payment of installments of estimated tax may result in additional charges for the period from the due date of each installment until paid, or until the due date for filing the tax return, whichever is earlier.

F. Underpayment defined.—An underpayment of any installment is defined as the amount required to have been paid if the estimated tax were equal to 80% of the tax shown on the return, or if no return is filed, 80% of the tax for such year, over the amount actually paid on or before its due date. In the case of a bank or financial corporation, the "tax shown on the return" means the tax as adjusted after final determination of the tax rate for the year.

There is no additional charge imposed for underpayment, however, if the amount paid on or before the due date equals or exceeds the amount required to have been paid under any of the following exceptions:

- the tax shown on the return for the preceding income year if such return was filed and covered a period of twelve months;
- an amount equal to a tax computed at rates applicable to the taxable year but computed on the basis of the facts shown on the return for, and the law applicable to, the preceding taxable year; or
- an amount equal to 80% of the tax for the taxable year computed by placing the income of:
 - the first three months, for the installment due in the fourth month;
 - the first three or five months, for the installment due in the sixth month;
 - the first six or eight months, for the installment due in the ninth month; or
 - the first nine or eleven months for the installment due in the twelfth monthof the income year on an annualized basis.

None of the above exceptions apply if the payments of estimated tax are not timely paid. To avoid the imposition of a penalty, a corporation subject to the franchise tax must always pay its first estimate equal to at least the required minimum tax.

G. Amount paid.—Credit for the amount paid is to be claimed on the bank or corporation's California return filed for the income year for which the estimated tax was filed.

SEE PAGE 3 FOR INSTRUCTIONS ON HOW TO COMPLETE FORM 100-ES

B-4 (93)

H. Time and Amount of Payment—Accounting Period of 12 months.—

Installment	Due Date *	Amount Payable **
1	15th day of the 4th month of the income year	25% of estimated tax, but not less than applicable minimum tax. See instruction for Form 100ES, line 3 on page 3.
2	15th day of the 6th month of the income year	50% of estimated tax less amount of 1st installment.
3	15th day of the 9th month of the income year	75% of estimated tax less total of 1st and 2nd installments.
4	15th day of the 12th month of the income year	100% of estimated tax less total of 1st, 2nd and 3rd installments.

* Any installment may be paid before the dates prescribed above.

** An overpayment from the prior year (elected to be credited to the current year's estimated tax) may be applied in full or in part to any installment.

I. Time and Amount of Payment—Accounting Period Less Than 12 Months.—

Calendar Year Taxpayer (Fiscal year taxpayers— adjust dates accordingly) If income year begins:	Number of Installments	Due Dates of Installments— On or before the 15th day of	Percentage of Estimated Tax Payable Each Installment *
Jan. 1 through Jan. 16	4	April–June–September–December	25 percent
Jan. 17 through Mar. 16	3	June–September–December	33 1/3 percent
Mar. 17 through June 15	2	September–December	50 percent
June 16 through Sept. 15	1	December	100 percent
Sept. 16 through Dec. 31	None		

* Amount of first installment cannot be less than the minimum tax.

Amended Computation	Record of Estimated Tax Payments				
Use if estimated tax is substantially changed after first voucher filed	Number of Installments	Date	Amount	Overpayment credit applied to installment	Total amount paid and credited through this installment (date shown, Add (b) and (c))
1. Amended estimated tax		(a)	(b)	(c)	(d)
2. Less:					
(a) Amount of last year's overpayment elected for credit to estimated tax and applied to date	1				
(b) Payments made to date	2				
(c) Total of lines 2(a) and 2(b)	3				
3. Unpaid balance (line 1 less line 2(c))	4				
4. Amount to be paid (line 3 divided by number of remain- ing installments)	Total				

ADDITIONAL INFORMATION MAY BE OBTAINED FROM ANY OFFICE OF THE FRANCHISE TAX BOARD LISTED BELOW.

LOCATION OF FRANCHISE TAX BOARD OFFICES

Address	Zip code	Telephone	Address	Zip code	Telephone
Bakersfield 1208 Southwest Street	93301	(805) 322-0540	San Francisco 348 Larkin Street	94102	(415) 357-0540
Boston 9660 Plain Drive	01731	(617) 575-6660	San Jose 1570 The Alameda	95126	(800) 852-7030
Franklin 2530 Mariposa Street	92731	(800) 852-7050	Santa Ana 28 Chic Center Plaza	92701	(714) 558-4540
Long Beach 3520 Atlantic Avenue	90807	(213) 395-6404	Santa Barbara 41 Hitchcock Way	93105	(805) 682-2696
Los Angeles 7700 Wilshire Boulevard	90010	(213) 736-3111	Santa Rosa 447 College Avenue	95403	(800) 852-7050
Oakland 1916 Broadway	94612	(800) 852-7050	Stockton 31 E. Channel Street	95202	(800) 852-7050
Sacramento 728 Twenty-Third Street	95814	(916) 335-0230	Van Nuys 8153 Van Nuys Boulevard	91402	(213) 784-9540
Outside Sacramento Metropolitan Area, see white pages of your local telephone directory.					
San Bernardino 130 North G Street	92401	(714) 383-4201	OUT OF STATE OFFICES:		
San Diego 1350 Front Street	92101	(714) 236-7540	Chicago, IL 130 N. Wacker Drive	60606	(312) 332-4025
			New York, NY 1180 Avenue of the Americas	10036	(212) 581-3840

B-4 a (94)

WORKSHEET FOR COMPUTATION OF ESTIMATED TAX
(Complete and retain for your files)

Page 3

1. Estimated income. Enter here and on line 1 of Form 100ES \$ _____
Basis—☐ Net income on prior year return or ☐ 1st 3 months, ☐ 1st 5 months, ☐ 1st 6 months,
(check one) ☐ 1st 8 months, ☐ 1st 9 months, ☐ 1st 11 months of current year annualized
Check appropriate box on Form 100ES.
- **2. Tax—Amount on line 1 \times 9% (13% for banks and financial corporations) \$ _____
3. Financial corporations—Offset claimed (Section 23184) \$ _____
- **4. Less 13% of offset claimed \$ _____
5. Balance—Subtract line 4 from line 2—Enter here and on line 2 of Form 100ES \$ _____
6. Tax Preference Income \$ _____
7. Preference Tax—Amount on line 6 \times 2.5%—Enter here and on line 4 of Form 100ES \$ _____
8. Total estimated tax—Add lines 5 and 7 \$ _____
9. Less credit for overpayment on prior year return \$ _____
10. Net estimated tax—Subtract line 9 from line 8 \$ _____

See Instructions H and I for installment due dates and amounts payable

* Enter on Form 100ES.

** If the rate of tax on banks and financial corporations is less than 13%, as determined by the Franchise Tax Board in December of 1976, the lower rate may be used in line of 13%.

HOW TO COMPLETE ABOVE WORKSHEET

LINE 1. ESTIMATED INCOME—Enter amount of estimated net income for the period. Check appropriate line to indicate basis on which the estimated net income was determined.

LINE 2. TAX BASED ON ESTIMATED INCOME—Enter the estimated tax due computed on the amount entered on line 1. For banks and corporations subject to the franchise tax this is the tax estimated to be due for the taxable year 1978 measured by the estimated net income for the calendar year 1977 (or the tax for a taxable year ending in 1977 measured by the estimated net income for the fiscal year ending in 1977). If on a fiscal year basis. For corporations subject to the corporate income tax, this is the estimated tax for the calendar year 1977 or a fiscal year ending in 1978.

LINE 3. FINANCIAL CORPORATIONS—Enter offset allowable under Section 23184 of the Bank and Corporation Tax Law. Banks and non-financial corporations enter zero.

LINE 4. Multiply allowable offset by 13% (see note ** above). Subtract result from amount on line 3 and enter the balance in the right column. Banks and nonfinancial corporations enter zero.

LINE 5. BALANCE—Subtract line 4 from line 2 and enter the difference here. The net estimated tax, after offset, may not be less than 9%

of the estimated net income entered on line 1, or less than the minimum tax.

LINE 6. TAX PREFERENCE INCOME—Enter amount of estimated income from tax preference items in excess of \$30,000 and estimated net loss (if any) for this year. Each taxpayer included in a combined report is entitled to the \$30,000 exemption. Tax preference items include: (a) Accelerated depreciation on real property, (b) Excess reserve for losses on bad debts of banks and financial institutions, and (c) Depletion in excess of adjusted basis of property.

LINE 7. Multiply amount on line 6 by 2.5%.

LINE 8. TOTAL ESTIMATED TAX—Enter the sum of amounts shown on lines 5 and 7.

LINE 9. If you had an overpayment on your prior year return and elected to apply it as a credit to this year's estimated tax, the amount of overpayment may be applied in full or in part to any installment. Enter the total overpayment on line 9.

LINE 10. NET ESTIMATED TAX—Subtract line 9 from line 8. This is your net estimated tax liability for this year. See Instructions H and I for installment due dates and amounts payable.

HOW TO COMPLETE FORM 100-ES

1. If the bank or corporation does not report on a calendar year basis, the beginning and ending dates of its fiscal year are to be entered at the top of the form in the space provided.

2. Use the pre-addressed form and correct any information already entered thereon. If no pre-addressed form is available, enter the name, address and corporate number in the space provided on a blank form obtainable from any Franchise Tax Board office.

3. **LINE 1. ESTIMATED INCOME**—Enter amount from line 1 of worksheet. Check appropriate line to indicate basis on which the estimated net income was determined.

LINE 2. ESTIMATED TAX—Enter amount from line 5 of worksheet.

LINE 3. AMOUNT OF INSTALLMENT—Enter the applicable amount of estimated tax (See applicable instruction H or instruction I) but not less than the minimum tax shown below:

Banks—no minimum tax.

Corporations subject only to the corporation income tax—no minimum tax.

Exempt corporations subject to tax on unrelated business income—no minimum tax.

Credits unless shown gross income does not exceed \$20,000—\$25 minimum.

Inactive gold mining and quicksilver mining corporations—\$25 minimum.

All other corporations—\$300 minimum.

LINE 4. TAX ON PREFERENCE INCOME—Enter amount from line 7 of worksheet.

LINE 5. AMOUNT OF PREFERENCE TAX INSTALLMENT—See instruction H or instruction I for applicable amount to be entered on this line.

LINE 7. Enter portion of amount on line 9 of worksheet to be applied to this installment.

LINE 8. Subtract line 7 from line 6. If the amount on line 7 equals or exceeds the amount on line 6, enter zero and file Voucher 1 by the 15th day of the applicable month specified in instruction H or in instruction I. The remaining vouchers need be filed only when the amount of the unused credit is less than the amount of the next installment due.

B-4a (95)

STATE OF CALIFORNIA
FRANCHISE TAX BOARD
447 COLLEGE AV
SANTA ROSA CA 95403



OFFICIAL NOTICE

Date: 12/09/77

Income Year Ended: 03/31/77

PEOPLE'S FORUM, INC.

Corporate No.: 7676740 PF91*

EUGENE CHALKIN
PO BX 192
REDWOOD VLY CA 95470

WE SENT YOU A NOTICE REQUESTING THAT A RETURN BE FILED FOR THE INCOME YEAR SHOWN ABOVE. OUR RECORDS INDICATE THAT THE RETURN HAS NOT BEEN FILED. THE RETURN SHOULD BE FILED AND THE TOTAL AMOUNT OF TAX, PENALTIES, AND INTEREST PAID IMMEDIATELY. OTHERWISE, A REPRESENTATIVE OF THE CORPORATION MUST APPEAR AT THIS OFFICE BY 12/21/77, SO WE MAY DETERMINE AN APPROPRIATE COURSE OF ACTION.

IF YOU DO NOT COMPLY, A NOTICE OF PROPOSED ASSESSMENT MAY BE ISSUED AND INVOLUNTARY ENFORCEMENT ACTION TAKEN. ENFORCEMENT ACTION MAY INCLUDE FILING OF TAX LIENS, SEIZURE AND SALE OF PROPERTY, AND OTHER ACTION AVAILABLE TO US IN ACCORDANCE WITH THE LAW. IN ADDITION, THE CORPORATION'S POWERS, RIGHTS, AND PRIVILEGES MAY BE SUSPENDED OR FORFEITED.

COLLECTION SECTION
TELEPHONE (707) 544-0543

B-4a (96)

SECTION I, TAXES

1. We have to know if the trusts that were set up by TOS and Ed years back to which certain members were assigned and \$ placed in their name there still exist, and if so, who back here has to itemize the interests accumulated on those trusts on their 1977 tax returns. Those of us who remember having been on those trusts do not know how to do our taxes this year, because of this unknown factor. Ben Bowers has to know this one also before he can file.
2. Re Evelyn's mother's report that came over radio via Mildred 3/25, Section 1:
 - a. Ginny Cheek plans to do her own taxes for 1977, including the rest home on Road I. Her case is complicated by the fact that all of her 1977 restx home and personal records were stolen from her 998 Divisadero apartment and she is now writing for bank statements, 1976 tax returns, State records on patients, etc.
 - b. Alice Ingram is going to do hers here, WILL NOT send it overseas and also is one of those who needs to know if she is still in a trust.
 - c. Janaro - 1977 records were taken by HAROLD, we are checking for more but Bonnie, Claire, and Betty have the same opinion that Harold took these records with him. Records previous to 1977 have to be kept here because the ranch is being audited and Bonnie is working on recaps; the old recaps including depreciation schedules and stuff like that do not come up accurate after Bonnie has studied them. She also showed the depreciation schedule from a previous year to her mother who is an accountant, who immediately recognized that the depreciation schedule was wrong, but recommended that Bonnie not change it, just let it remain the same since IRS has not questioned it. I do not know the year this is; I bring this up because of the confusion which apparently exists in the books after having been worked on by Evelyn's mother and Harold and others. If you want for Bonnie not to do this work, tell us, but it would not seem practical since the audit information is due in June.
 - d. Swaney, Swinney and Wotherspoon are on their way with this report in 2 duffel bags, but we found no 1977 records - where are they? Ask Harold, or did Evelyn's mother take them over originally???????? Also included Relics and Things, P.T. Vitamins, P.T. Co-Op, Breidenbach Whispering Pines. The only records left that we know about are Truth, Valley, Apostolic, Bus Garage, and needs.
3. Ben Bowers - Refer to Law Office Report #23, Item 16: I talked with Bonnie - she does not think we should give him specific receipts for room and board, which he is asking for from January thru April 1977 as it is not a legitimate deduction, and would get us in trouble since he was not an employee of ours at a rest home, we had no employees. I suggested we give him a donation letter for the full amount he needs to itemize, \$3400, the usual letter re stolen records, stating we believe he gave \$3400. He made ~~\$150,000~~ \$16,000 during 1977, and though 10% is the rule of thumb we have followed, it is not illegal

B-4A (97)

SECTION II, PEOPLE

*not
rune*
L.

L. Arletha Arnold - she is not a citizen, and is working on getting her citizenship, which she has to have before she can get a passport. I referred her to the Chinatown office of the San Francisco Neighborhood Legal Assistance Foundation because I used to work there and they are specialists in immigration work because of the Chinese aliens coming in and leaving the country. They are helping her; and I check with her about every 2 weeks or so to see what's new. Today she said that the immigration department has asked for a statement by her husband (who is Jessemerie ~~Max~~ Harris's son) saying he is married to her, lives at..., and has known her for such a time. She also has had to get other affidavits of people who have known her for a certain amount of years. She's on AFDC and so there is an automatic welfare check by the immigration department. That is going on now. She has not told SFNLAF yet that for a while last year she was collecting both AFDC and SSI, which apparently is illegal. What really happened was that her mother in San Bernardino used the money and she never saw it, but the immigration dept won't listen to that most likely if they discover it. Vivian G is going to check at her job to see how far back they will check on Arletha. Phyllis H tells me that if everything goes all right with the immigration and Arletha gets her citizenship then passport should come within about 3-4 months after that. So it will be awhile yet.

2. David Smith - See Law Office Report #22, Item 6. He wants Chaikin to draw up a power of attorney for him so he can appoint his sister or brother to act on his behalf in the property thing. But his request on this seems to fluctuate back and forth, and now he's written a note to council as follows: "My sister called me long distance to request my vote relative to my 1/5 interest in the Smith Family Estate. In the event of a \$75,000 cash sale, may I accept 29% of this year and 71% in January 1979 to save on income taxes? If I vote to receive 100% cash this year, and the other parties vote 29%, 71%, an arbitrator may be required costing at least \$100 per day for the donation of the arbitration." Personally, I would like to ignore this -- I don't trust his asking us what he should do with his money in view of his behavior on the radio earlier this month, I think he should make up his own mind and know he is making it up. About the money, that is. Perhaps we could have Bonnie talk to him about his taxes, if he is really worried about them. She might be able to convince him to go over, ... but I guess not, since he won't even listen to Jim.

pleasant 73's, folks

B-4a (98)

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2. Re Evelyn's mother's report that came over radio via Mildred 3/25, Section 1:

- a. Ginny Cheek plans to do her own taxes for 1977, including the rest home on Road I. Her case is complicated by the fact that all of her 1977 restx home and personal records were stolen from her 998 Divisadero apartment and she is now writing for bank statements, 1976 tax returns, State records on patients, etc.
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3. [REDACTED] - Refer to Law Office Report #23, Item 16: I talked with Bonnie - she does not think we should give him specific receipts for room and board, which he is asking for from January thru April 1977 as it is not a legitimate deduction and would get us in trouble since he was not an employee of ours at a rest home, we had no employees. I suggested we give him a donation letter for the full amount he needs to itemize, \$3400, the usual letter re stolen records, stating we believe he gave \$3400. He made \$152,222 \$16,000 during 1977, and though 10% is the rule of thumb we have followed, it is not illegal

B-4a(99)

to itemize more. See Master Tax Guide, attached. (up to 50%)

An isolated case might not be so bad and would appease Ben.

4. Attached with this report for your reference is U.S. Master Tax Guide for 1978, CCH version. We know Harold took one with him, we assume Evelyn's mother has one too, but this one is sent for Mildred and Julia to look at in addition to Evelyn's mother. Following are section numbers in it which Bonnie, Jean B and I think you should consult if you haven't already in relation to our tax problems with unrelated business income, foreign filing dates, corporations, etc. so we can understand better on the radio... If you refer to this on the radio, you might consider referring to the number opposite the section number rather than the actual section number; we can consult this report. Those monitoring our radio could easily understand a section number, so the number in front of it would be better....

<u>Referral No.</u>	<u>Section No. in Tax Guide</u>	<u>Referral No.</u>	<u>Section No.</u>
1.-----	501	33.-----	717
2.-----	502	34.-----	724
3.-----	502B	35.-----	1138
4.-----	503	36.-----	1139
5.-----	503A	37.-----	14C1A
6.-----	504	38.-----	1403
7.-----	504A	39.-----	1414
8.-----	505	40.-----	1425
9.-----	506	41.-----	1427
10.-----	506A	42.-----	1431
11.-----	506B	43.-----	1435
12.-----	506C	44.-----	1601
13.-----	506D	45.-----	1608
14.-----	506E	46.-----	1612
15.-----	506F	47.-----	1613
16.-----	506G	48.-----	1614
17.-----	507	49.-----	1615
18.-----	508	50.-----	1616
19.-----	509	51.-----	1617
20.-----	510	52.-----	1618
21.-----	511	53.-----	1620
22.-----	512	54.-----	1621
23.-----	513	55.-----	1622
24.-----	514	56.-----	1623
25.-----	515	57.-----	1624
26.-----	516	58.-----	1625
27.-----	517	59.-----	1626
28.-----	518	60.-----	1627
29.-----	519	61.-----	1638
30.-----	520	62.-----	1640
31.-----	521	63.-----	1655
32.-----	522		

B-4a(100)

SECTION II, PEOPLE

- L. Arletha Arnold - she is not a citizen, and is working on getting her citizenship, which she has to have before she can get a passport. I referred her to the Chinatown office of the San Francisco Neighborhood Legal Assistance Foundation because I used to work there and they are specialists in immigration work because of the Chinese aliens coming in and leaving the country. They are helping her; and I check with her about every 2 weeks or so to see what's new. Today she said that the immigration department has asked for a statement by her husband (who is Jesse Harris's son) saying he is married to her, lives at..., and has known her for such a time. She also has had to get other affidavits of people who have known her for a certain amount of years. She's on AFDC and so there is an automatic welfare check by the immigration department. That is going on now. She has not told SFNLAF yet but for a while last year she was collecting both AFDC and SSI, which apparently is illegal. What really happened was that her mother in San Bernardino used the money and she never saw it, but the immigration dept won't listen to that most likely if they discover it. Vivian G is going to check at her job to see how far back they will check on Arletha. Phyllis H tells me that if everything goes all right with the immigration and Arletha gets her citizenship then passport should come within about 3-4 months after that. So it will be awhile yet.
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pleasant 73's, folks.

B-4a (101)

TO JUNE GRYM --In re tax requests for information

REPORT #24

1) Does not! Not for 2 years or more last past. Was donated to church 2 years ago entirely and with no exceptions including all interest..

2) a-okay to put in for an extension. NO ON HER DOING HER OWN TAXES. Harold and I are in agreement totally. We would rather do the value judgments and we know the policy. Have her collect all material, put down what she thinks should be the figures and send them on to us with names of patients and amounts as she recalls..

check
b-Is Not. Since WHEN "will not send it over?" Tell her to send hers --moreso--since she is notorious for her bad paper work. (BUFORD: TELL DAD ON THIS. ALICE IS WORST OF ALL ON PAPERWORK. SHE CAN BURY HERSELF..THE MORE REASON WE SHOULD DO THE RETURNS..AT LEAST IT WILL BE "REASONABLE" IF WE DO THEM...tish)

c-(BUFORD,,THIS IS MOST SERIOUS..PLEASE TELL DAD AND ASK THAT HE DEMAND IT BE SENT... Bonnie has no knowledge of what is involved. It could throw us into immediate audit.. P. T., I mean..and could bring about attachment on our bank accounts, locking buildings and that whole line of harassment..)

TELL THEM: RETAIN THE PAID BILLS AND CANCELED CHECKS THERE. SEND TISH "ALL" OF THE ORIGINAL BOOKKEEPING RECORDS..RICHARD WOULD RATHER ~~TELL~~ CORRESPOND WITH THEM ON THE MATTER, AND RETURN WHATEVER IS NEEDED.. (we will dole it out, get extensions if possible and make up lies and excuses --which we can do via correspondence..can't do it in person).. HE FEELS NO ONE THERE REALLY KNOWS THE FACTS, AND WILL JUST MISCONSTRUE TISH, HAROLD AND CHAIKIN ALL AGREE. HE ESPECIALLY NEEDS THE ORIGINAL PAPERS IN THE GOLD BOOK, THE INCOME BOOK. SEND THIS INTACT..NO NEED TO KEEP A COPY OF THAT SINCE HE KNOWS WHAT IS AND IS NOT THERE--AND WILL ADD FROM HIS DEPOSIT BOOK WHAT IS NEEDED..WILL HAVE TO BE DECIPHERED.. HE WILL SEND BACK THE DETAILED COPY TO THEM...

BUFORD(THOSE RETURNS WERE DONE BY ELLEN AND HAROLD: THEY APPARENTLY MAY HAVE BOTCHED THE INCOME UP..I WANT TO CHANGE RECORD TO COMPLY WITH RETURN.. AND DO "NOT" WANT ANY OF THE OLD PAPERWORK LEFT THERE!!!) Claire can, in June apply for further extension on grounds Richard is out of country--IS DONE ALL THE TIME.. JUST TELL BONNIE TO BACK OUT OF IT AND LEAVE IT ALONE..THAT IS A MUST!!!

(By Bonnie showing her mother those records, an outside EXPERT WITNESS has seen them... IRS already checked out and approved 72, 73 and 74...and may have looked at 75...audited and approved my figures.. am not inclined to let someone mess us at this point..could re-open the prior years.

Is damnably dumb and egotistical of Bonnie to think her mother so "trustworthy" --she knows we can trust NO OUTSIDERS... "especially relatives!" Where in hell is she coming from?

She said depreciation is off--it is not. We took double declining balance and then switched to straight line when it was appropriate.. federal allows 200% Double declining balance and state only allows 150% as I recall--we took the legal maximum and then changed to straight line in the year it would equalize.. a common practice by CPA's..

d. WHERE ARE THE OTHER 2 duffle bags of stuff?

B-4a (102)

TELL CLAIRE TO FILE FOR AN EXTENSION ON THE 14th AND CERTIFY IT... on grounds her husband is away on business, which he is, and he will send them the signed request for extension. HAVE HER FILE IT IF HIS PAPER DOES NOT REACH THERE IN TIME! Be sure to certify it, and save the receipt.

THANKYOU, YES..WE WOULD LIKE BONNIE "NOT" TO DO ANYMORE ON THIS. IT IS NOT PRACTICAL..

d. Swaney --we have it all.

Wotherspoon --do not have income May thru Oct; no bank statements; nor do we have the August and Sept Cash expenditures, though we have Oct, Nov and Dec of these cash expenditures... Place sold in October.

Swinney-- Need Nov & Dec expense detail (cash & checks)
Dec checks tubbs, deposit record & bank statement
date checking acct was closed
XX

Paragraph 2d-line 4--Nothing involved on these; no unrelated business income involved: co-op made no profit, was cash exchange; rest are okay.. on next line.

Then on line 6, next to last item, WE NEED THE MATERIAL TO DO THE RETURN. PLEASE DO NOT TRY TO FILE IT..File for extension by whoever is signing checks..that person is the secretary...It is an 1120S and we need the state and federal forms...your extension should be on proper form; no taxes will be owed since it ran at a loss, that is why he closed it down at end of the year.. or whenever it was...will have to ask him... Ed that is..

EM RE JUNE'S NOTE ON PINK PAPER..Tell her Chaikin and Tisha are well aware of the reference she made in the book. Our decision stands and she should leave it alone. ((BUPORD: IN MY OPINION BONNIE SHOULD BE BROUGHT OVER IMMEDIATELY AS POSSIBLE..)) ((she has consorted with her mother on this and she may well know it is unrelated business income..I'd tell her dad had revelation of danger to her and get her ass over here.))

Paragraph 2d line 7--1st item..get those records to me immediately, in full, as instructed --please, I need them for other information. ((BIE.. I WANT THEM THE HELL OUT OF THERE!!!))..last item on this line is not separate, is part of the church acct..just an expense dept. on the main books.. these records were stolen thru I think May 76..

3) WHERE IS BONNIE GETTING HER ADVICE: IS SHE CONSULTING WITH HER ON BEN BOWERS CASE TOO??? Agreed with tactics..we "believe" he gave that amt., we know he was a large giver; our records were stolen. That is all we can say. Would put us in role of collecting rents, unrelated business income...we did not

Report #24, page 3, 27-3-78

2. Terry--I see a lot involved in this one. SHOULD BE A CONFERENCE ON THIS..-tl
There are a couple of ways we can go on it. Basically, I would FIND a way to scare his ass down here: have some of Chris' friends lurk around and watch him...have some threatening calls come in..but that might also scare him home to Colorado...it could backfire..needs a conference. IF HE WERE HERE, he'd help us get the \$\$\$...

B-4 a (103)

To Carolyn Jayton - duplicate

SECTION I - TAXES

1. Rest Homes - coming with this report in 2 duffel bags are the resxt of all of the records for Fireside, WhisperingPines, some of Bogues, and Janaro 1977 and 1978 xeroxes.
2. Attached is copy of Form 571 and 571-F re Janaro and a copy of the 1976 one filed by Tish for example. This is the form you said has to be filed by April 15. Will wait for directions to fill out, but Bonnie says she already knows how to do it.
3. In report #15 I sent you Xeroxes of W-2's, before I later sent original W-2's with John. Would you MAIL those xeroxs back, now that you've received the originals, so we know what has been sent you for each person. Some people had several W-2's from several employers during the year 1977, and if you send us the xeroxes, we'll know if we've sent you all the W-2s per person required.
4. Leon Perry - Attached is material regarding sale of his truck and his license. Betty says for you to ask Jack Beam, also I remember Lee was in on this til he went over. First the truck was sold, then the license was sold. The license went for \$900. After the truck was sold, several bills came on it, which were cleared to pay, and which I guess can be itemized by Leon on taxes... *last*. Because of shortness in time, I am sendin- entire file over to you for Evelyn's mother and others to do with what you like.
5. Patricia Cartmell - received an audit letter from IRS, attached with this report.

SECTION II - PEOPLES

1. Will someone please beck with Harold and Richard and find out specifically what is the status of the 4 fuel storage tanks in Willits. I have in file an agreement and assignment of interest signed by Richard and Claire granting interest to Bob Peters, but Claire and Bonnie tell me this never happened. Now the insurance policy is due again, to pay the annual premium, by April 17. Bonnie has not yet told me how much the premium is this year; it was \$240 in '76. Any contact with Bob Peters has been nebulous -- last I heard he was saying something about deterioration of the fuel and th at ~~was~~ were we were supposed to add chemicals to the fuel to keep it up to par. Anyway, this is one of those dangling items left behind, and we need specific written instructions. Please consult with Harold, Richard and mail back an answer.

When you get the duffel bags & find the heading affidavits, check carefully for an Agreement & Assignment of Interest signed by Claire & Richard - not in there in error -)

B-4 a (104)

2. Wanda Swinney's workmen's compensation appeal case was dismissed because she is out of country; can re-open within 3 years. See attached Order of Dismissal.
3. Pearlle Morris - Maria K sent this over to James, who came to me about it - apparently Oreen Armstrong represented herself as authorized representative for Pearlle regarding retirement insurance benefits; Social Security did not accept Oreen as an authorized representative, and no one appeared at any hearing. I would suggest after talking with Randolph that you have Pearlle write a letter to SSA, perhaps someone there could type it for her, saying she did not want Oreen to represent her but does appoint someone else, perhaps Barbara Hoyer, or Jim Randolph, or Lorie Efrin, someone familiar with this material, and repetitin fr the benefits. The form says she has 60 days to appeal, but I would try it anyway, and say in the letter that she does intend to pursue getting the benefits. Dx E
4. We need a written statement from Chaikin where he donates the printing equipment of Truth Enterprises to Peoples Temple, effective January 1, 1978, to comply with our insurance policy of P.T. which now covers the equipment. I would need
a written
statement
4/1/78
P.T.E
5. Please have Chaikin re-sign the attached Substitution of Party in the guardianship of Chris Buckley; he did it once before but I sent it to the wrong court! Gone James - pulled
6. Dick Tropp asked for copies of healing affidavits to be sent overseas. I had Tom Adams xerox these for me today, just found out when I came home that they got packed in one of the duffel bags going out with the tax stuff. So look for the bulk of those healing affidavits somewhere in tonight's duffel bags - there are a few that I xeroxed myself and are in a enveloped with this law office report, but the majority got mistakenly put in the bag.

check u
not to
James

B-4 a (105)

FORM	571	TO: OFFICE OF ASSESSOR - COUNTY OF MENDOCINO - COURTHOUSE - UKIAH, CA 95482 BUSINESS PROPERTY STATEMENT DECLARATION OF COSTS AND OTHER RELATED PROPERTY INFORMATION AS OF 12:01 A.M., MARCH 1, 1978	1978																														
OWNER NAME 154-098/161-070-02 /48-457643-00 DBA JANARD RICHARD M DBA HAPPY ACRES STREET 2451 ROAD K CITY REDWOOD VALLEY CA 95470		RETURN THIS COPY BY - APRIL 15, 1978 g. Enter location of general ledger and all related accounting records (including ZIP) _____ h. Enter name and telephone no. of person to contact at location of accounting records. _____																															
LOCATION CITY		ASSESSOR'S USE ONLY <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td rowspan="4" style="width: 15%; text-align: center; vertical-align: middle;">TOTAL FULL VALUE</td> <td style="width: 15%; text-align: center;">LAND</td> <td style="width: 15%;"></td> <td style="width: 15%;"></td> </tr> <tr> <td style="text-align: center;">FIXTURES</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">OTHER IMPR.</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">TOTAL IMPR.</td> <td></td> <td></td> </tr> <tr> <td colspan="2"></td> <td style="text-align: center;">Full Value</td> <td style="text-align: center;">INVENTORY</td> </tr> <tr> <td colspan="2"></td> <td></td> <td style="text-align: center;">OTHER PERS.</td> </tr> <tr> <td colspan="2"></td> <td></td> <td style="text-align: center;">TOTAL PERS.</td> </tr> <tr> <td colspan="2"></td> <td></td> <td style="text-align: center;">INVENTORY EX.</td> </tr> </table>		TOTAL FULL VALUE	LAND			FIXTURES			OTHER IMPR.			TOTAL IMPR.					Full Value	INVENTORY				OTHER PERS.				TOTAL PERS.				INVENTORY EX.	
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			INVENTORY EX.																														
Part I GENERAL INFORMATION COMPLETE (a) THRU (h) AS REQUESTED a. Make necessary corrections of the printed name and mailing address. b. Enter type of business: _____ c. Enter local telephone no. () _____		d. <input type="checkbox"/> (v) Check if ownership of land at LOCATION OF THE PROPERTY is in your name e. When did you start business at this location? DATE: _____ f. Check (v) description of operation at this location. <input type="checkbox"/> Retail <input type="checkbox"/> Manufacturer <input type="checkbox"/> Wholesale <input type="checkbox"/> Professional <input type="checkbox"/> Distributor <input type="checkbox"/> Service																															
Part II DECLARATION OF PROPERTY BELONGING TO YOU <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 60%;">Attach Schedule For Any Adjustment To Cost</th> <th style="width: 20%;">COST (Omit Cents) (See Instructions)</th> <th style="width: 20%;">Full Value</th> </tr> <tr> <td>1. Inventory, March 1 (See Instructions)</td> <td></td> <td></td> </tr> <tr> <td>2. Supplies</td> <td></td> <td></td> </tr> <tr> <td>3. Equipment (From Line 3D)</td> <td></td> <td></td> </tr> <tr> <td>4. Equipment Out on, or Held For, Lease or Rent to Others Attach Schedule</td> <td></td> <td></td> </tr> <tr> <td>5. Bldgs., Bldg. Impr., and/or Leasehold Impr., Land Impr., Land Attach Schedule</td> <td></td> <td></td> </tr> <tr> <td>6. Construction in Progress Attach Schedule</td> <td></td> <td></td> </tr> <tr> <td>7</td> <td></td> <td></td> </tr> <tr> <td>8</td> <td></td> <td></td> </tr> </table>				Attach Schedule For Any Adjustment To Cost	COST (Omit Cents) (See Instructions)	Full Value	1. Inventory, March 1 (See Instructions)			2. Supplies			3. Equipment (From Line 3D)			4. Equipment Out on, or Held For, Lease or Rent to Others Attach Schedule			5. Bldgs., Bldg. Impr., and/or Leasehold Impr., Land Impr., Land Attach Schedule			6. Construction in Progress Attach Schedule			7			8					
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9				9																													
10				10																													
11				11																													
12				12																													
13				13																													
OWNERSHIP TYPE (v) Proprietorship <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Other <input type="checkbox"/>		SIGNATURE Under penalty of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete and covers all property required to be reported which is owned, claimed, possessed, controlled, or managed by the person named in the statement as of March 1, 1978. If prepared by a person other than the taxpayer, his declaration is based on all information of which he has knowledge. Full Legal Name if Incorporated _____ Signature of Owner, Partner, Officer, or Authorized Agent _____ Title _____ Date _____ 1978 Signature and Address of Preparer Other Than Taxpayer _____ Date _____ 1978																															
ATTACHMENTS (v) Supplemental Sched. <input type="checkbox"/> Computer Printouts <input type="checkbox"/> Other <input type="checkbox"/>		ASSESSOR'S USE ONLY																															

(B-4-a(106))

SCHEDULE A - COST DETAIL EQUIPMENT

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

LINE NO	Calendar Year of Acq.	1. MACHINERY AND EQUIPMENT FOR INDUSTRY, PROFESSION OR TRADE		2. OFFICE FURNITURE AND EQUIPMENT		3. TOOLS, MOLDS, DIES, JIGS		4. OTHER EQUIPMENT Describe		LINE NO	
		COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY		
14	1978									14	
15	1977									15	
16	1976									16	
17	1975									17	
18	1974									18	
19	1973									19	
20	1972									20	
21	1971									21	
22	1970									22	
23	1969									23	
24	1968									24	
25	1967									25	
26	1966									26	
27	1965									27	
28	1964									28	
29	1963									29	
30	1962									30	
31	1961									31	
32	1960									32	
33	1959									33	
34	1958									34	
35	PRIOR									35	
36	TOTAL									36	
37	Add Totals on Line 36 and any supplemental schedules ENTER HERE AND ON LINE J, PART II										37

ASSESSOR'S USE ONLY							
ADJUSTMENT							
NET FULL VALUE							
FIXTURE	%		%		%		%
PERSONAL PROPERTY							

B-4a (107)

[illegible]

B.4a (10F)

FORM

571-F

AGRICULTURAL PROPERTY
STATEMENTOFFICE OF ASSESSOR
COUNTY OF MENDOCINO
P. O. BOX 354
UKIAH, CA 95482

1978

FILE RETURN BY APRIL 15, 1978

a. NAME AND MAILING ADDRESS (make necessary corrections)

154-098/161-070-02 /65-457643-01
JANARO RICHARD M
DBA HAPPY ACRES
2451 ROAD K
REDWOOD VALLEY CA 95470

c. Type of Farm or Business

d. Local Telephone Number

e. Accounting records located at: (complete address and ZIP code)

f. Person to contact for Audit: (name, address, telephone number)

g. Do you have: 1. Beef Cattle YES ☐ NO ☐
2. Sheep YES ☐ NO ☐
3. Racehorses YES ☐ NO ☐h. ☐ Check (✓) if ownership of land on Location of Property is in the name entered on line "a".

L. LOCATION OF THE PROPERTY (File a separate statement for each location)

Parcel Number of This Location
(if known)

Tax Rate Area

PART I

DECLARATION OF PROPERTY BELONGING TO YOU

As Of 12:01 A.M. March 1, 1978

Attach Schedule For Any Adjustment To Cost

COST

(omit cents)

SEE INSTRUCTIONS

ASSESSOR'S USE ONLY

Total Full Value

FIXT.

Full Value

G. IMP.

TOTAL IMP.

INV.

G. PERS.

TOTAL PERS.

INV. EX.

PART II PROPERTY BELONGING TO OTHERS

PROPERTY TYPE CODE

DESCRIPTION

Name and Mailing Address of Owner
(Attach Continuation Sheet if Necessary)

1. Commodities
-
2. Equipment
-
3. Animals (Describe)
-
4. Tenants or Other Businesses
-
5. Lease-Purchase Option Equipment

Enter Appropriate
Property Type
Code NumberDescribe Commodities,
Animals, Other Businesses
Enter Equipment Costs to
Purchase New (if available)Equipment
Annual Rent

PART III

REAL PROPERTY ALTERATIONS - SINCE 12:01 A.M. MARCH 1, 1977 (Describe and Report Cost)

IMPROVEMENTS ADDED OR REMOVED (Structures, Pumps, Pipe Lines, etc.)

TREES, VINES OR PERENNIALS PLANTED OR REMOVED (Species, Spacing, Number, Age, etc.)

CHANGES IN THE LAND SURFACE (Leveling, Ripping, Drainage, etc.)

COST

14. PARCEL NUMBER

DESCRIPTION OF CHANGE

15.

16.

17.

18.

SIGNATURE

Under penalty of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete and covers all property required to be reported which is owned, claimed, possessed, controlled, or managed by the person named in the statement as of 12:01 a.m. on March 1, 1978. If prepared by a person other than the taxpayer, his declaration is based on all information of which he has knowledge.

INDICATE TYPE
OF OWNERSHIPPartnership ☐
Partnership ☐
Corporation ☐
Other ☐

Full Legal Name (if incorporated)

Signature of Owner, Partner, Officer or Authorized Agent

Title

Date

1978

Signature and Address of Preparer Other Than Taxpayer

Date

1978

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

ATTACHMENTS

Indicate Attachments
Filed:Schedules ☐
Computer Printouts ☐
Other ☐
None ☐

B-4a (109)

INVENTORY SCHEDULE (follow the instructions listed below)		
Line No.	WHEN USING PHYSICAL OR PERPETUAL INVENTORY, START AT LINE 2	AMOUNT
COMPUTE MARCH 1ST INVENTORY (if book figure not current)		
1.	a. Inventory, beginning of fiscal year starting _____ 19____	\$
	b. Add purchases and freight from above date to March 1	
	c. Add direct and indirect labor cost from above date to March 1	
	d. Add manufacturing expense (burden) from above date to March 1	
	e. Total of Lines a through d	
	f. Net sales from above date to March 1 \$	
	g. Less gross profit @ _____ %	
	h. Cost of goods sold (Line f minus line g)	
2	MARCH 1ST INV. (Line e minus line h, on physical <input type="checkbox"/> or perpetual <input type="checkbox"/>)	\$
ANY ADJUSTMENTS MUST BE SHOWN BELOW		
3	ADD unrecorded inventory not included in Line 2	
4	" freight-in not included in inventory	
5	" direct and indirect labor cost not included in inventory	
6	" mfg. expense (burden) not included in inventory	
7	" unrecorded trade level not included in inventory	
8	" other inventory supplies not included in inventory	
9	" adjustment from L.I.F.O. to current replacement cost	
10	" adjustment from standard cost to actual cost	
11	" applicable research and development cost	
12	" other (specify)	
13	Total of Lines 2 through 12	\$
14	DEDUCT interstate or foreign shipments recorded but not on hand *	\$
15	" goods held for transshipment (file exemption claim)	
16	" cash, trade, and purchase discounts	
17	" inventory consigned to others	
18	" inventory out on, or held for, lease or rent to others	
19	" other (specify)	
20		
21		
22	TOTAL Deductions (Lines 14 through 21)	\$
23	NET INVENTORY (Line 13 minus Line 22, enter here and on Line 1, PART II)	\$

* Claim form must be filed, see instructions.

INCLUDE IN INVENTORY:

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

DO NOT INCLUDE IN INVENTORY:

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

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

B-4a (110)

OFFICIAL REQUEST

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

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

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

COMPLETE THE STATEMENT AS FOLLOWS:

Part I GENERAL INFORMATION

Complete items (a) through (h) as requested.

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

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

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

Part II DECLARATION OF PROPERTY BELONGING TO YOU.

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

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

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

B-4a (111)

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

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

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

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

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

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

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

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

STRUCTURE ITEMS, Column 1

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

Air conditioning (except process cooling).
Boilers (except manufacturing process).
Central heating & cooling plants.
Craneways.
Elevators.
Environmental control devices (if an integral part of the structure).
Fans & ducts (part of an air circulation system for the building).
Fire alarm systems.
Partitions (floor to ceiling).
Pipelines, pipe supports & pumps used to operate the facilities, of a building.
Pits not used in the trade or process.
Railroad spurs.
Refrigeration systems (integral part of the building).
Refrigerators, walk-in (excluding operating equipment) which are an integral part of the building.
Restaurants — rough plumbing to fixtures.
Safes — imbedded.
Signs which are an integral part of the building (excluding sign cabinet (face & lettering)).
Silos or tanks when primarily used for storage or distribution.
Sprinkler systems.
Store fronts.
Television & radio antenna towers.

FIXTURE ITEMS, Column 2

An improvement will be classified as a fixture if its use or purpose directly applies to or augments the process or function of a trade, industry, or profession.

Air conditioning (process cooling).
Boilers (manufacturing process).
Burglar alarm systems.
Conveyors (to move materials and products).
Cranes — traveling.
Environmental control devices (used in production process).
Fans & ducts (used for processing).
Floors, raised computer rooms.
Furnaces, process.
Ice dispensers, coin operated.
Machinery Idns. & pits (not part of normal flooring Idns).
Partitions (less than floor to ceiling).
Pipelines, pipe supports, pumps used in the production process.
Pits used as clarifiers, skimmers, sumps & for greasing in the trade or manufacturing process.
Plumbing — special purpose.
Power wiring, switch gear & power panels used in mfg. process.
Refrigeration systems (not an integral part of the building).
Refrigerators, walk-in, unitized, including operating equipment.
Restaurant equipment used in food & drink preparation of service (plumbing fixtures, sinks, bars, soda fountains, booths & counters, garbage disposals, dishwashers, hoods, etc.).
Scales including platform & pit.
Signs — all sign cabinets (face) & free standing signs including supports.
Silos or tanks when primarily used for processing.

INSTRUCTIONS FOR COMPLETION OF INVENTORY SCHEDULE

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

Line 1. Compute March 1st Inventory using the gross profit method (If Book Figure Not Current).

a. Enter the cost, as indicated on your books and records, of the inventory at the beginning of your current fiscal year. Enter the beginning date (month, day, year) of that year. The cost of inventory must include applicable excise and other taxes and freight and handling charges.

b-e. Enter as instructed on form.

f. "Net sales" are gross sales from above date to March 1, less returns and allowances per your books and records.

g. The gross profit percentage is to be from your latest full year's operation.

h. Cost of goods sold (Line 1f minus Line 1g).

Line 2. This figure is Line 1a minus Line 1h or the physical or perpetual inventory as of March 1.

Line 3. Report goods received but not entered on the books (such as goods for which payment has not yet been made, raw materials extracted by natural resource enterprises, or produce held by farmers' cooperatives) and goods in transit to you from a supplier located within the state. Property on consignment to you should be reported in PART III (Property Belonging to Others).

Line 4-6. Enter as instructed on form.

Line 7. If you are operating at various trade levels, as would a manufacturer or wholesaler who also operates at the distributor or retail level, a trade-level adjustment is applicable to your inventory in accordance with Title 18, Section 10 of the California Administrative Code.

Line 8. Deduct from your supplies LINE 2, PART II, and report here all containers, wrappings, service supplies, and supplies which will become a component part of the product you manufacture or sell.

Line 9. The "Last In First Out" method of inventory valuation is not acceptable. Adjust to reflect current replacement cost.

Line 10. Add Adjustment From Standard Cost to Actual Cost.

Line 11. If research and development costs are NOT included in Line 1d or 6, enter here an allocation of research and development costs applicable to work-in-process and finished goods from date inventories that result in a product satisfactory to put into production.

Line 12. Describe and add any other necessary upward adjustments.

Line 13. Total of Lines 2 through 12.

Line 14. Goods in transit in interstate or foreign commerce are not taxable. If your inventory records reflect the cost of goods in transit in interstate or foreign commerce you must include such costs in Line 2 and deduct them here. No entry is required here if the cost of such goods are not reflected in your inventory records nor in Line 2. "Immunity Claim For Goods In Interstate or Foreign Commerce" must be filed; obtain from the assessor.

Line 15. Personal property manufactured or produced, (1) outside this state and brought into this state for transshipment out of the United States, or (2) outside of the United States and brought into this state for transshipment out of this state, for sale in the ordinary course of trade or business are exempt from taxation. The exemption does not apply to personal property in manufacturing process or production. Such process or production does not include the breaking in bulk, labeling, packaging, relabeling, or repackaging of such property. "Exemption Claim For Goods Held For Transshipment" must be filed; obtain from the assessor.

Line 16. Cash, trade, and purchase discounts classified on your books as other income may be deducted if included in Line 13.

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

Line 18. Enter cost of inventory that is on lease or rent to others that is included in Line 13. Report this property on LINE 4, PART II because it is subject to depreciation.

Line 19-21. Report and describe in detail any other deduction.

Line 22. Total Deductions (Add Lines 14 through 21).

Line 23. Deduct Line 22 from Line 13 and enter the balance here and also on LINE 1, PART II.

OFFICIAL REQUEST

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

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

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

COMPLETE THE STATEMENT AS FOLLOWS:

- NAME**
INDIVIDUALS report surname first, then first name and initial. PARTNERSHIPS enter at least two names. CORPORATIONS report full corporate name. If business operates under a FICTITIOUS NAME, enter "DBA" and the fictitious name below the legal name. If the information has been preprinted by the Assessor, make necessary corrections.
- LOCATION OF THE PROPERTY**
Enter the complete street address or location. If preprinted, make necessary corrections. Enter the Assessor's Parcel Number if known. Request additional forms if you have agricultural personal property or fixtures at other locations. A listing may be attached to a single property statement for your equipment leased or rented to others, or inventory consigned to others when any such properties are situated at many locations within this county.
- through h. Complete as requested.

PART I DECLARATION OF PROPERTY:

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

LINE 1. INVENTORY

No entry is required on this line; however, you must complete Schedule A. A "Business Inventories" exemption, allowed by law, will be computed by the Assessor.

LINE 2. SUPPLIES

Enter the Total Cost from Schedule B.

LINE 3. OFFICE FURNITURE AND EQUIPMENT

Enter the Total Cost from Schedule C.

LINE 4. IMPLEMENTS, MACHINERY AND EQUIPMENT

Enter the Total Cost from Schedule D.

LINE 5. PROPERTY OUT ON (OR HELD FOR) LEASE, LOAN, RENT, OR CONSIGNMENT TO OTHERS:

Do not report property here that is reported in Schedule A, B, C, or D.

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

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

B-4a (1/4)

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

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

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

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

Part III DECLARATION OF PROPERTY BELONGING TO OTHERS.

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

SCHEDULE A - COST DETAIL: EQUIPMENT

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

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

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

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

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

LINES 6-7-8. REPORT PROPERTY NOT REPORTED ELSEWHERE

PART II PROPERTY BELONGING TO OTHERS

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

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

PART III REAL PROPERTY ALTERATIONS

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

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

B-4A (116)

SCHEDULE A - INVENTORY

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

INCLUDE IN SCHEDULE A:

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

DO NOT INCLUDE IN SCHEDULE A:

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

SCHEDULE B - SUPPLIES ON HAND

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

B-4a(117)

SCHEDULE C - OFFICE FURNITURE AND EQUIPMENT

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

SCHEDULE D - IMPLEMENTS, MACHINERY, AND EQUIPMENT

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

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

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

If necessary, attach additional schedules to this property statement.

SIGNATURE

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

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

B-46 (118)

FORM 5774F

AGRICULTURAL PROPERTY STATEMENT

To: W. L. Brown, Assessor
County of Mendocino
P.O. Box 354
Ukiah, California 95482

RECEIVED
APR 18 1977

FILE RETURN BY APRIL 15, 1977

a. NAME AND MAILING ADDRESS (make necessary corrections)

154-096/161-070-02 165-457643-01

JANARD RICHARD H
804 HAPPY ACRES
2451 ROAD K
REDWOOD VALLEY CA 95470

c. Type of Farm or Business Home

d. Local Telephone Number 485-4511

e. Accounting records located at: (complete address and ZIP code)
San Francisco, Ca 94101

f. Person to contact for Audit: (name, address, telephone number)
Mrs. Leroy

g. Do you have: 1. Beef Cattle YES ☐ NO ☒
2. Sheep YES ☐ NO ☒
3. Racehorse(s) YES ☐ NO ☒

Account No.

h. ☐ Check (✓) If ownership of land at Location of Property is in the name entered at line "a".

b. LOCATION OF THE PROPERTY (file a separate statement for each location)
same

ASSESSOR'S USE ONLY

TAX RATE AREA PARCEL NUMBER

S ☐ U ☐

TOTAL FULL CASH VALUE 1560

LAND

FIXTURES 0

OTHER IMP.

TOTAL IMP.

INVENTORY 0

OTHER PERSONAL 1560

TOTAL PERSONAL 1560

INVENTORY EX.

PART I DECLARATION OF PROPERTY BELONGING TO YOU As Of 12:01 A.M. March 1, 1977. Attach Schedule For Any Adjustment To Cost	COST (omit cents) SEE INSTRUCTIONS	FULL CASH VALUE
1. Inventory, March 1, 1976 - Animals, Poultry, Feed Commodities (See Schedule A)	X X X X X	
2. Supplies (From Schedule B)		
3. Office Furniture and Equipment (From Schedule C)		
4. Implements, Machinery and Equipment (From Schedule D)		1560
5. Property owned (held for) Lease, Loan, Pledge, Consignment to Others (Attach Schedule)		
6.		
7.		
8.		

PART II PROPERTY BELONGING TO OTHERS	PROPERTY TYPE CODE	DESCRIPTION
Name and Mailing Address of Owner (Attach Continuation Sheet if Necessary)	1. COMMODITIES 2. EQUIPMENT 3. ANIMALS DESCRIBE 4. TENANTS OR OTHER BUSINESSES	Enter Appropriate Property Type Code Number Describe Commodities, Animals, Other Businesses Enter Equipment Cost to Purchase New, if available Equipment, Annual Rent
9. Peoples Temple of Disc of Christ		
10.		
11.		
12.		
13.		

PART III REAL PROPERTY ALTERATIONS - SINCE 12:01 A.M. MARCH 1, 1976 (Describe and Report Cost) IMPROVEMENTS ADDED OR REMOVED (Structures, Pumps, Pipe Lines, etc.) TREES, VINES OR PERENNIALS PLANTED OR REMOVED (Species, Spacing, Number, Age, etc.) CHANGES IN THE LAND SURFACE (Graveling, Ripping, Grading, etc.)	COST
1. PARCEL NUMBER	
2. <u>no changes</u>	
3.	
4.	
5.	
6.	
7.	
8.	

SIGNATURE

Under penalty of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete and covers all property required to be reported which is owned, claimed, possessed, controlled, or managed by the person named in this statement as of 12:01 a.m. on March 1, 1977. If prepared by a person other than the taxpayer, his declaration is based on all information of which he has knowledge.

Indicate TYPE OF OWNERSHIP:

Proprietorship ☐
Partnership ☐
Corporation ☐
Other ☐

Signature of Owner, Partner, Officer or Authorized Agent: Richard H. Janard Title: Administrator Date: 7/1/77

Signature and Address of Preparer (Other Than Taxpayer): B-4a (119) Date: 7/1/77

ATTACHMENTS

Indicate Attachments Filed:

Schedules ☐
Computer Printouts ☐
Other: 011 ☐

SD AM 571-F BACK 7-30-75 (REVISED 7-30-76)

SCHEDULE D - IMPLEMENTS, MACHINERY AND EQUIPMENT

(LIST ALL FARM IMPLEMENTS, INCLUDING pipes, sprinklers, and booster pumps above ground; bulk feed tanks; milking machines; feed-
ers; cages; egg washing and grading machines; heasers; smudge pots,
pollars, bins, screens and shakers; saddles and bridles. DO NOT
INCLUDE pumps, pump-houses or permanent irrigation lines; these are
improvements to be reported in Part III) when changed since last tax
date.)

Item	Make	Model or Capacity	Year or Wgt.	Purchase Date	Cost	ASSESSOR'S USE ONLY
		.670		72	\$695	1978
		.778		73	\$690	1979
						1978
						1978

TOTAL COST \$ _____
 Enter on Line 4, Part I

B-4a(120)

CODE AREA
COMMUNITY

SHEET _____ OF _____ SHEETS

[illegible]

- Only conspicuous items used separately

MC - 1

workpage 73-76

571 BUSINESS PROPERTY STATEMENT RECEIVED APR 18 1977

To: W. L. Brown, Assessor
County of Mendocino
P. O. Box 354
Ukiah, California 95482

1977

FILE RETURN BY APRIL 15, 1977

a. NAME AND MAILING ADDRESS (make necessary corrections)

154-090/161-070-02 /40-457643-00
JANAKU RICHARD M
DBA HAPPY ACRES
2431 ROAD K
NEEDWOOD VALLEY CA 95470

b. Type of Business

c. Local Telephone No. () ()

e. Check (/) description of operations at this location:

☐ RETAIL ☐ DISTRIBUTOR ☐ PROFESSIONAL

☐ WHOLESALE ☐ MANUFACTURER ☐ SERVICE

f. Accounting records located at: (complete address and ZIP code)

g. Person to contact for AUDIT (name, address, telephone no.)

h. When did you start business at this location? 19

Account No.

b. ☐ Check (/) if ownership of land at LOCATION OF THE PROPERTY is in above name.

LOCATION OF THE PROPERTY (file a separate statement for each location)
Number Street Room No. City

ASSESSOR'S USE ONLY
TAX RATE AREA PARCEL NO.

PART I DECLARATION OF COSTS OF PROPERTY BELONGING TO YOU
AS OF 12 01 A.M. MARCH 1, 1977. ATTACH SCHEDULE FOR ANY
ADJUSTMENT TO COST.

COST
(Omit Cents)
(See Instructions)

TOTAL FULL
CASH VALUE

LAND

1. Inventory, March 1 See Instructions
2. Supplies ADD
3. Machinery and Equipment for Industry, Profession, or Trade (From Line 39)
4. Office Furniture and Equipment (From Line 53)
5. Tools, Molds, Dies, and Jigs (From Line 59)
6. Other Equipment (From Line 73)
7. Equipment put on, or held for, Lease or Rent to others Attach Schedule
8. Bldgs, Bldg Impr., and/or Leasehold Impr., Land Impr., Land Attach Schedule
9. Construction in Progress Attach Schedule
10.
11.

Full Cash Value

FIXTURES

OTHER IMPR.

TOTAL IMPR.

INVENTORY

OTHER PERS.

TOTAL PERS.

INVENTORY EX.

PART II PROPERTY BELONGING TO OTHERS

CODE NUMBERS
Name and Mailing Address of Owner 1. Consignments 3. Vending Equip.
(Attach Continuation Sheet if Necessary) 2. Leased Equip. 4. Other Businesses
5. Lease-Purchase Option Equipment

Specify Type
By Code Number

DESCRIPTION
Cost to Purchase New
(If Available)

Annual Rent
(If Applicable)

12. 18
Owned by Peoples Temple

SIGNATURE Under penalty of perjury, I declare that I have examined this return, including accompanying schedules, and statements, and to the best of my knowledge and belief it is true, correct, and complete and covers all property required to be reported which is owned, claimed, possessed, controlled, or managed by the person named in the statement as of 12 01 a.m. on March 1, 1977. If prepared by a person other than the taxpayer, his declaration is based on all information of which he has knowledge.

INDICATE TYPE OF OWNERSHIP

Proprietorship ☐
Partnership ☐
Corporation ☐
Other ☐

Full Legal Name & Incorporated

Signature of Owner, Payor, Officer, or Authorized Agent

Signature and Address of Proprietor Other Than Taxpayer

Title

Date

1977

5985 ATTACHMENTS

INDICATE ATTACHMENTS FILED

Schedules ☐
Computer Printouts ☐
Other ☐
None ☐

B-4a(122)

7 0:17

SCHEDULE A - COST DETAIL: EQUIPMENT

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

LINE NO.	Description	Calendar Year of Acq.	Total Cost (Omit Costs)	ASSESSOR'S USE ONLY		LINE NO.	
				1977 VALUE			
19	MACHINERY AND EQUIPMENT FOR INDUSTRY, PROFESSION, OR TRADE	1977	\$			19	
20		1976	5855		950	5562	20
21		1975					21
22		1974					22
23		1973	367		1,040	381	23
24		1972	6256		1,020	6381	24
25		1971					25
26		1970					26
27		1969					27
28		1968					28
29		1967				17320	29
30		1966					30
31		1965					31
32		1964					32
33		1963					33
34		1962					34
35		1961					35
36		1960					36
37	1959					37	
38	PRIOR					38	
39	TOTAL (Enter here and on Line 3, PART I)		\$			39	
40	OFFICE FURNITURE AND EQUIPMENT	1977				40	
41		1976				41	
42		1975				42	
43		1974				43	
44		1973				44	
45		1972				45	
46		1971				46	
47		1970				47	
48		1969				48	
49		1968				49	
50	1967				50		
51	1966				51		
52	PRIOR					52	
53	TOTAL (Enter here and on Line 4, PART I)		\$			53	
54	TOOLS, MOLDS, DIES, JIGS	1977				54	
55		1976				55	
56		1975				56	
57		1974				57	
58	PRIOR					58	
59	TOTAL (Enter here and on Line 5, PART I)		\$			59	
60	OTHER EQUIPMENT (Describe by Year)	1977				60	
61		1976				61	
62		1975				62	
63		1974				63	
64		1973				64	
65		1972				65	
66		1971				66	
67		1970				67	
68		1969				68	
69		1968				69	
70	1967				70		
71	1966				71		
72	PRIOR					72	
73	TOTAL (Enter here and on Line 6, PART I)		\$			73	

B-4a (113)

Charles C-3

James Hopper Acme
Schedule of Depreciation
1976

RECEIVED

APR 18 1977

PREPARED BY	INITIALS	DATE
APPROVED BY		

MASSACHUSETTS
REVENUE OFFICE

55#

Date Acquired	Item	Cost or Tax Basis	Salvage* Percent	Depreciation Balance	Agree 1976
4/73	1974 Buick Wildcat	213-	25-	100-	9260
8/73	1974 Washer	154-	32-	-	-
7/73	1958 Ford Pickup	100-	25-	-	-
11/73	1970 Dodge Van	2069-	102-	57863	28730
12/73	1968 Ford Sedan 1100 cc, 160,000 miles	990-	41-	-	-
4/74	1971 White Ford Van	2792-	-	128928	66969
11/74	1968 Chrysler Sta. Wagon	1350-	-	62326	31162
4/76	1973 Dodge 1/2 ton (1974)	36014	-	18997	9398
2/76	1973 Dodge 1/2 ton (1974)	2147-	-	2147-	80512
5/76	1970 Buick Wildcat	5596-	-	2576-	129799
5/76	1970 Buick Wildcat	495-	-	495-	18562
5/76	1970 Buick Wildcat	750-	-	750-	375-
6/76	1970 Buick Wildcat	2014-	-	2014-	75525
					982112

* No Salvage as patient are mentally retarded semi-adult and youths are very hard on furniture, often breaking it in tantrums

B-4a (124)

1972 TAX YEAR
 PERSONAL PROPERTY

10	TWO BEDS, SPRINGS & MATTRESSES @ 90 ea.	900-
10	DRESSERS	45 ea.
10	CHAIRS	5 ea.
1	3 PC. CHESTERFIELD	100-
2	RUGS	75-
3	LAMPS	10 ea.
2	END TABLES	12 ea.
1	COCKTAIL TABLE	35-
1	TELEPHONE TABLE	7-
1	REFRIG. - FREEZER COMB.	245-
1	GAS RANGE	350-
	POTS, PANS, DISHES & TABLE SERVICE	110-
1	ELECTRIC DISHWASHER	60-
1	30 CUP COFFEE POT	15-
1	LGE DINING TABLE (REFURB) 12 PLACES	75-
1	SERVICE CABINET	25-
1	DINING TABLE, 8 PLACES	60-
8	" CHAIRS	25-
1	CHINA CABINET	50-
2	REFRIGERATORS (KE 125, 10 170)	295-
1	WHITE METAL CABINET	35-
1	WRITING DESK	25-
1	STEEL CABINET W/SAFE	55-
1	FLOWER TABLE	10-
1	MIRROR	35-
2	T.V. (1-B&W @ 50, 1 COLOR @ 125)	175-
1	COUCH & 2 CHAIRS	225-
2	END TABLES	30-
3	WOOD STOVE (2 LG 40 + 1 @ 30)	110-
1	WASHING MACHINE, AUTO.	80-
1	ELEC. DRYER	70-
2	COUCHES @ 50 ea.	100-
2	CHAIRS (STUFFED) @ 25 ea.	50-
2	END TABLES @ 15 ea.	30-
1	COFFEE TABLE	15-
2	LAMPS @ 10 ea.	20-
1	T.V. (B&W)	35-
1	TABLE SEAT 8	50-
1	TABLE SEAT 10	50-
16	DINING CHAIRS @ 5 ea.	80-
1	BUFFET	40-

B-4A(125)

Page # 161-070-02

Page 2

APR 13 1953

1	1	MIRROR		20 -
2	1	REFRIGERATOR		100 -
3	1	GAS STOVE		150 -
4		POTS, PANS, DISHES, TABLE SERVICE & COFFEE PBF		70 -
5	1	WASHER & DRYER (75 + 60)		135 -
6	6	SINGLE BEDS @ 60 ea		360 -
7	6	CHESTS OF DRAWERS @ 20 ea		120 -
8	6	CHAIRS @ 5 ea		30 -
9	6	TWIN BEDS COMPLETE @ 60 ea		360 -
10	6	CHESTS OF DRAWERS @ 20 ea		120 -
11	6	CHAIRS @ 5 ea		30 -
12	2	24 FT FREEZERS @ 150 ea		300 -
13	1	16 FT FREEZER @ 110		110 -
14	1	LAUNDRY MOWER, GYM		50 -
15				
16		TOTAL =		\$ 6250 -
17				
18				
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B-4a (126)

Internal Revenue Service Center
Western Region

15130 3/17/78
Department of the Treasury
SSN: 292-24-3431

Date: MAR 17 1978

Tax Year Ended: DEC 31 1975

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

PATRICIA P. CARTMELL
ESQ P.O. Box 15156
SAN FRANCISCO, CA. 94115

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

- ☒ We have not changed our previous determination because you have not established that you furnished more than half the total support of the dependents in question.
- ☒ We have not changed our previous determination for the reasons given on the back of this letter.
- ☐ We have adjusted your tax liability as shown in the enclosed revised report.

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

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

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

2. Request a conference with a conferee at one of our district offices. The conferee will be someone who has not previously examined your return. Please write or phone us and we will transfer your case to the conference staff in your district office, and they will contact you. However, since the examination was conducted entirely by correspondence, we would appreciate your first discussing our findings with an examiner, as in item 1. above.

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

P.O. Box 11946, Fresno, California 93776

(over)

Letter 692 (SC) (7-77)

B-4a (177)

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

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

Thank you for your cooperation.

Sincerely yours,

Robert Skibicki

Chief, Service Center
Audit Division

Enclosures:

- ☐ Examination report
- ☐ Agreement form
- ☐ Waiver of Statutory Notification of Claim Disallowance Envelope

THE PREVIOUS LETTERS WE SENT YOU, HAS BEEN RETURNED TO US BY THE POST OFFICE.

ENCLOSED ARE ALL COPIES OF PREVIOUS LETTERS SENT TO YOU.

Letter 692 (SC) (7-77)

B-40 (128)

Internal Revenue Service Center
Western Region

1/2 11-7-77
Department of the Treasury

Date: MAR 7 1978

TAX YEAR: 1977, DEC 31 1975
Person to Contact:
Shirley Sherwood
Contact Telephone Number:
(209) 488-6240 (This is not a toll free number)
Office Hours:
7:30 a.m. to 4:00 p.m.
Organizational Code:
82190. M.F.V.S.

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

PO BOX 16
REDWOOD VALLEY, CA 95470 7512

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

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

Our previous report sent to you was returned to me by the post office.

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

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

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

P.O. Box 11946, Fresno, CA 93776

(over)

Letter 525 (SC) (7-77)

B-4a (129)

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

The enclosed instructions fully explain your appeal rights.

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

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

Thank you for your cooperation.

Sincerely yours,

Robert Skilnicki

Chief, Service Center Audit
Division

Enclosures:
Examination report (2)
Publication 5
Envelope
Notice of Tax Return (2)
Notice 334
pub 876

B-4 a (130)

Internal Revenue Service
Western Region

Department of the Treasury

Date: NOV 9 1977

Tax Year Ended: DEC 31, 1975

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

PO BOX 16
REDWOOD VALLEY, CA 95470 7512

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

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

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

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

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

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

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

P.O. Box 11946, Fresno, CA 93776

Form RSC-545 (Rev. 5-76)

B-4a (131)

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

Thank you for your cooperation.

Sincerely yours.

Robert Spilich
Chief, Service Center Audit Division

Enclosures:
☐ Form 1040
☐ Form 1040A
Envelope
Copy of this letter

Reason for Correction

- ☐ Since your spouse filed a separate return and was allowed his or her personal exemption, you may not claim an exemption for your spouse.
- ☐ Since your spouse itemized deductions on his or her return, you may not claim the standard deduction or use the Tax Table in figuring your tax. We have determined your tax using the Tax Rate Schedule without the standard deduction.
- ☒ Since your spouse took the percentage standard deduction on his or her return, you may not take the low-income allowance in figuring your tax.
- ☐ The amount you claimed as a standard deduction exceeds the maximum allowed by law for a married person filing a separate return.
- ☐

Corrected Tax Computation

Total Tax After Correction	6,425 - PRC(30%)	\$ 34.66
Total Tax on Return or as Previously Adjusted		0
Increase in Tax	Excluding Interest	\$ 34.66

Consent To Assessment and Collection

I do not wish to exercise my appeal rights with the Internal Revenue Service or to contest in the United States Tax Court the findings in this letter. Therefore, I give my consent to the immediate assessment and collection of the increase in tax shown in this letter, plus any interest provided by law.

Your Signature

Date

Form RSC-545 (Rev. 5-76)

B-4a(132)

STATE OF CALIFORNIA
DEPARTMENT OF INDUSTRIAL RELATIONS
DIVISION OF INDUSTRIAL ACCIDENTS
WORKMEN'S COMPENSATION APPEALS BOARD

WANDA S. SWIRNEY,

Applicant

vs.

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

Defendant

Case No. 76 SRO 18864

Order of Dismissal

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

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

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

James D. Helby
JAMES D. HELBY

Referee, WORKMEN'S COMPENSATION APPEALS BOARD

Executed on 3/16/78
(Date)

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

BY: J. Hogan

Social Security Notice of Disapproved Claim

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

Date:

October 28, 1977

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

Your Claim Number:

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

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

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

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

Enclosure
W (SSA) 76-10058

Department of Health, Education, and Welfare
Social Security Administration

Form No. 10058-1

SSA-1220 (3-76)

B-42(133)2

b6
b7C

DEPARTMENT OF
HEALTH, EDUCATION, AND WELFARE
SOCIAL SECURITY ADMINISTRATION
BUREAU OF HEARINGS AND APPEALS
555 Kearney St., Suite 320
San Francisco, Calif. 94102

Name and Address of Claimant:

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

NOTICE OF DISMISSAL

PLEASE READ CAREFULLY

If you disagree, in whole or in part, with the enclosed order of dismissal, you may request the Appeals Council to review it. However, your request for review must be filed within 60 days following the date ~~of receipt of this notice.~~ of receipt of this notice.*

You, or your representative, may file the request for review at your local social security office, or it may be filed with the hearing office or the Appeals Council.

This notice and enclosed copy of
order of dismissal mailed

November 23, 1977

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

CC:

Name and Address of Representative:

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

CLAIMANT

B-4a (134)

DEPARTMENT OF
HEALTH, EDUCATION, AND WELFARE
SOCIAL SECURITY ADMINISTRATION
BUREAU OF HEARINGS AND APPEALS

ORDER

OF DISMISSAL

In the case of

Pearlie Morris

(Claimant)

Pearlie and Johnny Morris

(Wage Earner) (Leave blank if none as above)

Claim for

Retirement Insurance Benefits
Wife's Insurance Benefits

P. Morris
J. Morris

(Social Security Number)

The claimant filed for the above benefits alleging that she was born [REDACTED] 1911.

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

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

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

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

B-4a (135)
CLAIMANT

-2-

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

Harry S. Mandel

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

DATE: November 23, 1977

b6
b7c

Pearlie Morris

Claimant / Policy

Johnny Morris - A/M

(Wife's Name)

Leave blank in this box unless it is same as above

Social Security Number

EXHIBIT NO.	DESCRIPTION	NO. OF PAGES
1	Application for Retirement Insurance Benefits, filed by claimant on 11/2/72	4
2	Application for Wife's Insurance Benefits, filed by Johnny Morris on 11/14/73	4
3	Application for Retirement Insurance Benefits, filed by claimant on 9/5/75	4
4	Application for Disability Insurance Benefits, filed by claimant on 9/5/75	4
5	Request for Reconsideration, dated 12/16/76	2
6	Social Security Notice of Reconsideration, dated 3/30/77	3
7	Application for Social Security Account Number, dated 2/5/47 and Request for Change 12/4/68	1
8	Earnings Record, 9/16/75	1
9	Request for School Record for Birth Certificate, 11/6/72	1
10	Letter from Bureau of the Census, dated 1/25/77 re: 1910	1
11	Census Record for 1920	2
12	Census Record for 1930	2
13	Copy of Policy issued on 7/6/67 with The National Life and Accident Insurance Company	2
14	Copy of California Driver License, issued 12/23/71	1
15	Copy of Affidavit of Birth, 5/27/72	1
16	Report of Contact re: 1920 Census, dated 12/5/72	1
17	Report of Contact, dated 11/11/77	1
18	Returned Form MA-304, from Mrs. Armstrong, received 11/10/77	1

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

CLAIMANT/APPLICANT

B-4A (137)



DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE
SOCIAL SECURITY ADMINISTRATION

303 GOLDEN GATE AVENUE
SAN FRANCISCO, CALIFORNIA 94102

Tel: 556-3138

OP 3

REFER TO:
Walker, Mary
566-52-7362

November 8, 1977

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

Dear Ms. Walker,

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

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

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

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

Sincerely,

Sarah Keegan (h)

Sarah Keegan
Claims Representative

B-4a (138)

Lay Office Report #25 29 March 78

1-- okay.

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

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

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

4-- Thank you; we are filing for an extension..

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

Section II--People

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

BUFORB: I RECOMMEND DO NOT PAY THE INSURANCE.

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

2-- ADVISE CHAIKIN ON THIS--legal for him and Harriet.

3-- Sounds like good advice; ask Gene and Harriett..

4-- AGREED. THIS SHOULD BE DONE. IS TAX DEDUCTIBLE.. Do not know if he wants it for 12/31 or for 1/1/78...

5-- Gene Chaikin

6-- see note on healings...above)

B 4a (140)

To Carolyn Jayson

SECTION I - TAXES

1. Rest Homes - coming with this report in 2 duffel bags are the resxt of all of the records for Fireside, WhisperingPines, some of Bogues, and Janaro 1977 and 1978 xeroxes.
2. Attached is copy of Form 571 and 571-F re Janaro and a copy of the 1976 one filed by Tish for example. This is the form you said has to be filed by April 15. Will wait for directions to fill out, but Bonnie says she already knows how to do it.
3. In report #15 I sent you Xeroxes of W-2's, before I later sent original W-2's with John. Would you MAIL those xeroxs back, now that you've received the originals, so we know what has been sent you for each person. Some people had several W-2's form several employers during the year 1977, and if you send us the xeroxes, we'll know if we've sent you all the W-2s per persn required.
4. Leon Perry - Attached is material regarding sale of his truck and his license. Betty says for you to ask Jack Beam, also I remember Lee was in on this til he went over. First the truck was sold, then the license was sold. The license went for \$900. After the truck was sold, several bills camen on it, which were cleared to pay, and which I guess can be itemized by Leon on taxes... Because of shortness in time, I am sendin- entire file over to you for Evelyn's mother and others to do with what you like.
5. Patricia Cartmell - received an audit letter from IRS, attached with this report.

SECTION II - PEOPLES

1. Will someone please beck with Harold and Richard and find out specifically what is the status of the 4 fuel storage tanks in Willits. I have in file an agreement and assignment of interest signed by Richard and Claire granting interest to Bob Peters, but Claire and Bonnie tell me this never happened. Now the insurance policy is due again, to pay the annual premium, by April 17. Bonnie has not yet told me how much the premium is this year; it was \$240 in '76. Any contact with Bob Peters has been nebulous -- last I heard he was saying something about deterioration of the fuel and th at ~~xxx~~ were w we were supposed to add chemicals to the fuel to keep it up to par. Anyway, this is one of those dangling items left behind, and we need specific written instructions. Please consult with Harold, Richard and mail back an answer.

(When you get the duffel bags + find the healing affidavit - check carefully for an Agreement + Assignment of Interest signed by Claire + Richard - put in there in error.)

B-4 a (14)

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

B-4a (142)

STATE OF CALIFORNIA
DEPARTMENT OF INDUSTRIAL RELATIONS
DIVISION OF INDUSTRIAL ACCIDENTS
WORKMEN'S COMPENSATION APPEALS BOARD

WANDA S. SWINNEY,

Case No. 76 SRO 18864

Applicant

Order of Dismissal

vs.

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

Defendant

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

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

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


JAMES D. HENDY

Before, WORKMEN'S COMPENSATION APPEALS BOARD

Executed on 3/16/78
(Date)

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

BY: J. Hogan

DEPARTMENT OF
HEALTH, EDUCATION, AND WELFARE
SOCIAL SECURITY ADMINISTRATION
BUREAU OF HEARINGS AND APPEALS
550 Kearney St., Suite 300
San Francisco, Calif. 94102

Name and Address of Claimant:

•
Mrs. Pearlle Morris
c/o Ms. Olean Armstrong
1240 Fillmore St., Apt. 1110
San Francisco, CA. 94115

NOTICE OF DISMISSAL

PLEASE READ CAREFULLY

If you disagree, in whole or in part, with the enclosed order of dismissal, you

may request the Appeals Council to review it. However, your request for review

must be filed within 60 days following the date ^{of receipt of this notice.*} ~~of mailing of this notice.~~

You, or your representative, may file the request for review at your local

social security office, or it may be filed with the hearing office or the

Appeals Council.

This notice and enclosed copy of
order of dismissal mailed

November 23, 1977

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

CC:

Name and Address of Representative:

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

CLAIMANT

B-4a(144)

DEPARTMENT OF
HEALTH, EDUCATION, AND WELFARE
SOCIAL SECURITY ADMINISTRATION
BUREAU OF HEARINGS AND APPEALS

ORDER
OF DISMISSAL

In the case of

Pearlie Morris

(Claimant)

Pearlie and Johnny Morris

(Wage Earner) (Leave blank if same as above)

Claim for

Retirement Insurance Benefits
Wife's Insurance Benefits

P. Morris
J. Morris

(Social Security Number)

The claimant filed for the above benefits alleging that she was born [REDACTED] 1911.

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

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

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

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

CLAIMANT

B-4a (H5)

-2-

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

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

DATE: November 23, 1977

Pearlie Morry

(Claimant / Applicant)

(Social Security Number)

Johnny Morris - A/M

(Wage Error)

(Leave taken in Title XVI Cases or if name is same as above)

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

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

CLAIMANT/APPLICANT

B-4a (148)



DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE
SOCIAL SECURITY ADMINISTRATION
303 GOLDEN GATE AVENUE
SAN FRANCISCO, CALIFORNIA 94102
Tel: 556-3138

OP 3

REFER TO:
Walker, Mary
566-52-7362

November 8, 1977

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

Dear Ms. Walker,

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

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

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

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

Sincerely,

Sarah Keegan (h)

Sarah Keegan
Claims Representative

B-4a (148)

66
b7c

Social Security Notice of Disapproved Claim

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

Date:

October 28, 1977

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

Your Claim Number:

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

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

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

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

Enclosure:
W (SSA) 76-10058

B-4a (149)

Department of Health, Education, and Welfare
Social Security Administration

FORM NO. 10-101-101

SSA-1.129 (1-76)

OLD LAW Office
Report

(26-29)

(All answered)

B-4-B

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:

- 87C
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 [redacted]s, but we have to redo it because you've shown him as head of household while we believe [redacted] 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.s. 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 ~~xx~~ 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~~ ~~the letter he gave him~~. 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-4 b (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 ~~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 ~~xxxxxx~~ whole matter would go to the national regional level and an automatic audit.

B-4 A(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." ~~XXXXXXXXXXXXXXXXXXXX~~ "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 Bud'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 4b(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 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 ~~KAKA~~ 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 PT207

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

Monroe
Collection Section
Telephone
(415) 557-0796

FTB 2557 (3-76)

B-4b(6)



RECEIPT

Issuing Certificate of Reservation
For Corporate Name _____ \$4.00

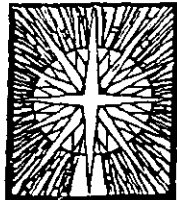
Special Handling:

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

No. 77704

 State of California No. 77704 Office of the Secretary of State	
<p>I, MARCH FONG EU, Secretary of State of the State of California, do hereby certify that the name:</p> <p style="text-align: center;">PEOPLES TEMPLE OF THE DISCIPLES OF CHRIST</p> <p>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.</p>	
	<p>Issued <u>April 10, 1978</u> <u>rb</u></p> <p style="text-align: right;"><i>March Fong Eu</i> Secretary of State</p>

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
1288 MARKET STREET
SAN FRANCISCO, CA 94103
(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 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-4 b(9)

HAND DELIVERED



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

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

98

PAY No More than ten and no/100 Nonce
DOLLARS \$ 10.00

TO
THE
ORDER
OF

Franchise Tax Board
345 Larkin
San Francisco CA

Carol A. Stahl
Jan F. Brown

⑆000989⑆ ⑆1210⑆0003⑆ 00 10330 5⑆

PEOPLES TEMPLE
OF THE DISCIPLES OF CHRIST

DETACH AND RETAIN THIS STATEMENT
THE ATTACHED CHECK IS IN PAYMENT OF YOUR ACCOUNT. RETURN
TO NEW BRANCHES PLEASE NOTIFY US PROMPTLY. NO REPLY OF ANY.

DELUXE - FORM WVC-3 V-2

DATE	DESCRIPTION	AMOUNT
4/7/78	Franchise Tax Board Revised Fee	6/100

B-46 (10)



CALIFORNIA



EXEMPT ORGANIZATION ANNUAL INFORMATION STATEMENT

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

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 | | FRANCHISE TAX BOARD |

TO BE COMPLETED BY ALL ORGANIZATIONS

- a. Describe primary and secondary activities (attach separate sheet if needed).
- Principal: Religious worship and human service.
 - 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 a 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 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

PLEASE AFFIX PREADDRESSED LABEL PRINT OR TYPE

DO NOT USE THESE SPACES

SERIAL
NO.

CY

CA

A

CC

CORPORATE OR ORGANIZATION NO.

5005440

FEDERAL EMPLOYER IDENTIFICATION NO.

EIN 35-0868116

771 34 244 7006

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 \$

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 penalty 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 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



CALIFORNIA

EXEMPT ORGANIZATION ANNUAL INFORMATION STATEMENT

For calendar year 1974
or fiscal year begun

1974, and ended

1975

DO NOT USE THESE SPACES

Please see
label attached
or
type or print
indicate address
change on label.

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

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 ☒ No

If "Yes," see Instruction B.

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

RECEIVED

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

APR 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? (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

Signature of officer

Assistant Secretary

Title

California

State in which signed

Date

Signature of individual or firm preparing this statement

Address

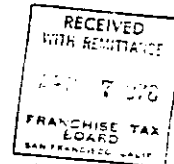
MAIL STATEMENT TO FRANCHISE TAX BOARD, SACRAMENTO, CALIFORNIA 95857

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 IMME-
DIATELY.

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 _____ (DATE)

☒ 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 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-4b(15)

Internal Revenue Service

District
Director

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

Department of the Treasury

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

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-4b (16)

-2-

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,

Mike Rossi
R

District Director

B-4 b (17)

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 applic-
ations for a license or permit to operate a commer-
cial activity of any kind since no commercial act-
ivities 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

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.

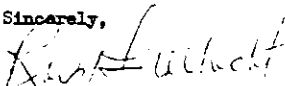
B-46(19)

-2-

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,



District Director

B-4 6620)

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 Street
S.F. Ca. 94109

State No. 38-583017-0.0
Date 12-16-77

OAS _____ ATD _____

AB _____ APSE _____

Judy McInnis
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 33 x 3.5

Total hours per month week

\$400.00
TOTAL AMOUNT

This includes:

Employer's FICA share	=	\$ 22.21
Employee's FICA share	=	\$ 22.21
Net Wage to Chore Service	=	\$ 35.58

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

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

558 - 7261

Telephone Number

Eligibility Worker

Unit

REINDER: 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 SPSS (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

[*Gedshalk, Viola*
1029 Geary St. #28
San Francisco, CA 94107]

State No. 32- HC-0 884952
Date 12-21-77

OAS _____ ATD _____
AB _____ APSS _____

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:

$\$2.90 \times 433 \times 20 \text{ hours per week}$ = \$ 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 176
Eligibility Worker Unit

REMARKER: 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 SPSS (2/77)

B-46(22)

Betty -

Judith Marston

I took care of Max Griffith for almost
a year, and got paid for that time from
the government. Please check with
Chie Kine about how much I was
paid each month, and for that period of
time for income tax. I've also taken care of
and Dennis for a while. Thank you
for all the help.

B-4b(23)

my checks came from: City + County of San Francisco
I don't mind for taking care of these people (Hohemakers)

* Betty - Income tax form + Information - I didn't
pay ~~any~~ into my income till 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 Hoshalk's.

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

Check #	Number	Date	Am't.	(for 2 weeks)
1st check for Mae Griffith	50224	9-12-77	247.95	

Viola Hoshalk	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
"	552890	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-46(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 Chai in 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 the City might anticipate denying our 1/7/78 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 B-46(26)
3

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. 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 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 written, etc.

2. [redacted] are not married and never have been, though their parents think so. They want to know how to file, etc. [redacted] will get a refund regardless of whether she files single or married. We do not know what you put down over there for [redacted] 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. [redacted] are complicated by several things:

- a. [redacted] received a form from the govt asking info re her being head of household and her name was crossed off and [redacted]'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 [redacted] 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)

RECEIVED
AUG 18 1977

APR 18 1977

Wendell County
Ga. 30529

Wendell County
Ga. 30529

Wendell County
Ga. 30529

Wens happy Acres
Schle. of Deposition
1976

55.

Date	Particulars	Debit	Credit	Balance
4/73	4/73			
8/73	8/73			
7/73	7/73			
11/73	11/73			
4/73	4/73			
4/74	4/74			
11/74	11/74			
1/76	1/76			
2/76	2/76			
5/76	5/76			
5/76	5/76			
6/76	6/76			

* No Savings as patients are mentally retarded semi-adults and often breaking in furniture.

* No change as patients are mentally retarded. Some of adult males & are very hard on furniture, often breaking it in tantrums.

RE: TAXES

Attached with this report are xeroxes of all of the tax returns which I 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 [REDACTED]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 [REDACTED] 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 [REDACTED] 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 [REDACTED] 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 1000 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 ~~therefore~~ ~~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 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 (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 (22)

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, 1977 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 Ed'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 ~~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 don't report, they don't 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&V 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 ~~REPORT~~ 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.

Alvin R. ...
Collection Section
Telephone
(415) 557-0796



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	
<p>I, MARCH FONG EU, Secretary of State of the State of California, do hereby certify that the name:</p> <p style="text-align: center;">PEOPLES TEMPLE OF THE DISCIPLES OF CHRIST</p> <p>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.</p>	
	<p>Issued April 10, 1978 rb</p> <p style="text-align: right;"><i>March Fong Eu</i> Secretary of State</p>

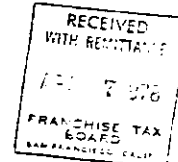
B 46 (36)

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 IMME-
DIATELY.

EXEMPT SECTION
TELEPHONE (916) 355-0392

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. 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 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)

-2-

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,

Michael J. S. J.
R

District Director

B 46 (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 applic-
ations for a license or permit to operate a commer-
cial activity of any kind since no commercial act-
ivities 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 (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.

1346 (48)

-2-

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 L. Nichols
District Director

846(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 Rimmels
1029 Henry Street
S.F. CA 94109

State No. 38-583017-020
Date 12-16-77

OAS _____ ATD _____

AE _____ APSE _____

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

will be _____ hours per week
will remain at 34.5 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 433.8 34.5

Total hours per ~~month~~ week

\$400.00 7/1/78
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 - 9261
Telephone Number

Eligibility Worker 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 SPDSS (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

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

State No. 32- HC-0 884952
Date 12-21-77

GAS _____ ATD _____
AS _____ APSS _____

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:

$\$2.90 \times 433 \times 20 \text{ hours per week}$ = \$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

4913 176
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 SFDSS (2/77)

B46(5))

Betty -

Judith Marston

I took care of Max Griffith for almost
a year, and got paid for that time from
the government. Please check with
Chris. Kline about how much I was
paid each month, and for that period of
time for income tax. I also took care of
and Maxine for a while. Thank you
very much for a while.

B4b(52)

My checks came from: City & County of San Francisco
I got paid for taking care of these people (protesters)

* 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 Hotchkiss.

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

Last check for Mae Griffith	Number	Date	amt. (for 2 weeks)
	50224	9-12-77	247.95

Viola Hotchkiss	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.

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 use 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 (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 written, etc.

2. [REDACTED] are not married and never have been, though their parents think so. They want to know how to file, etc. [REDACTED] will get a refund regardless of whether she files single or married. We do not know what you put down over there for [REDACTED] 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. [REDACTED] are complicated by several things:

- a. [REDACTED] received a form from the govt asking info re her being head of household and her name was crossed off and [REDACTED]'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 [REDACTED] 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)

- Charles C-3

General Happy Acres
Schedule of Depreciation
1976

RECEIVED

APR 18 1977

MISSION CITY

554

Date	Description	Cost or Tax Basis	Salvage* Prior Depreciation	Depreciation Balance	Depreciation 1976
4/73	1973 Buick Wildcat	213-	21-	100-	8160
8/73	1973 Buick Wildcat	154-	31-	-	-
7/73	1973 Ford Pinto	100-	25-	-	-
11/73	1973 Dodge Van	2089-	162-	57863	38730
2/73	1973 Ford Sedan	990-	41-	-	-
4/74	1974 Ford Bronco	2792-	-	128928	66969
11/74	1974 Ford Van	1350-	-	162326	31164
1/76	1976 Chrysler 5th Wheel	36014	-	189974	9398
2/76	1976 Dodge 4th Wheel	2147-	-	2147-	80514
5/76	1976 Ford Bronco	8596-	-	2576-	129799
5/76	1976 Ford Bronco	495-	-	495-	18564
6/76	1976 Ford Bronco	750-	-	750-	375-
	1976 Ford Bronco	2014-	-	2014-	75535
					882112

846158

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

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:

- b7c
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 [REDACTED]s, but we have to redo it because you've shown him as head of household while we believe [REDACTED] 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)

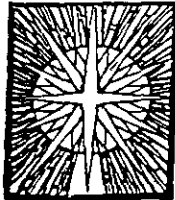
3. The tax package on Truth Enterprises was sent over this week with Georgia; I understand tonight that the brief case is found and ~~as~~ this envelope should be in it; Betty prepared it with blank tax forms and xeroxes of recap sheets of expenditures and income, etc. If anything further is needed let 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 100B 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 ~~on the forms 100B~~. 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.

B4b(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 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.

B 46 (61)



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 (37)

LAW OFFICES OF
MARSHALL R. BENTZMAN
1226 MARKET STREET
SAN FRANCISCO, CA 94102

(415) 864-8131

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,

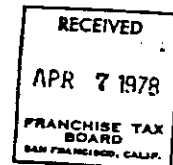
Marshall R. Bentzman
Marshall R. Bentzman

enclosures
cc: Peoples Temple

MRB/jfb

B 46 38)

HAND DELIVERED



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

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

98:

11-
121

PAY No More than ten and no/100 4/5 1978 17.00 DOLLARS \$ 17.00 *None for*

TO
THE
ORDER
OF

Franchise Tax Board
345 Larkin
San Francisco CA

Carol A. Stahl
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 OTHER RECEIVED. IF NOT
CORRECT PLEASE NOTIFY US PROMPTLY. NO RECEIPT OF MATH.

DELUXE - FORM WVC-3 V-2

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

B 46 (39)



CALIFORNIA

EXEMPT ORGANIZATION ANNUAL INFORMATION STATEMENT

For calendar year 1976
or fiscal year begun

1976, and ended

1977

Indicate address
change on label.Peoples Temple of the Disciples of Christ
P.O. Box 15023
San Francisco CA 94115

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
Average gross receipts for reporting	1976

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 ☐ 109d. 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
DatePaul B. Brown
Signature of officerAssistant 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 6 (40)



CALIFORNIA

EXEMPT ORGANIZATION ANNUAL INFORMATION STATEMENT

For calendar year 1975
or fiscal year begun

1975, and ended

1976

Indicate address
change as 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

77-91 212 0006

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.

RECEIVED

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

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

Jan F. Brown

Signature of officer

Assistant Secretary

Title

California

State in which signed

Date

Signature of individual or firm preparing this statement

Address

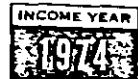
MAIL STATEMENT TO FRANCHISE TAX BOARD, SACRAMENTO, CALIFORNIA 95857

B 4 B (41)



CALIFORNIA

EXEMPT ORGANIZATION ANNUAL INFORMATION STATEMENT



For calendar year 1974

or fiscal year begun 1974, and ended 1975

Please see label attached or type of print. Indicate address change on label.

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.			
CT	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 ☒ No
If "Yes," see Instruction B.

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

RECEIVED

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 \$

APR 8 1975
FRANCHISE TAX BOARD
SAN FRANCISCO, CALIF.

TO BE COMPLETED BY ALL ORGANIZATIONS

- a. Describe primary and secondary activities (attach separate sheet if needed).
- Principal: Religious worship and human service
 - 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

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 John F. Brown Assistant Secretary California Date on which signed

Date	Signature of individual or firm preparing this statement	Address
------	--	---------

MAIL STATEMENT TO FRANCHISE TAX BOARD, SACRAMENTO, CALIFORNIA 95857

B46(42)

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."
- ~~XXXXXXXXXXXXXXXXXXXX~~ "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 juggling 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 p. 74
TSC/aw

7. See Law Office Report #22, page 4, item 9: re church exemption 1978, 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 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 a 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.

Handwritten notes:
I've provided
information
from the
Cass 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 don't report, they don't know about you. However, looking at Judy's papers, I wonder. See attached codes. 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?

Andy knows
maybe we should
just wait and
see if they catch
us.

9. Attached is copy of Bonnie's write-up re problems she had with RMI 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 ~~KRKA~~ REPORT FOR TISH, A COPY FOR JULIA, A COPY FOR MILDRED = 3.

B 46 (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.

Monroe
Collection Section
Telephone
(415) 557-0796

FTB 2557 (3-76)

B-46(64)



RECEIPT

Issuing Certificate of Reservation
For Corporate Name _____ \$4.00

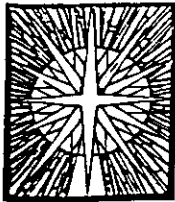
Special Handling:

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

No. 77704

 State of California No. 77704 Office of the Secretary of State	
<p>I, MARCH FONG EU, Secretary of State of the State of California, do hereby certify that the name:</p> <p style="text-align: center;">PEOPLES TEMPLE OF THE DISCIPLES OF CHRIST</p> <p>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.</p>	
	<p>Issued <u>April 10, 1978</u> rb</p> <p style="text-align: right;"><i>March Fong Eu</i> Secretary of State</p>

B 46 (65)



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?"*

"On 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)

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

B4b (67)

HAND DELIVERED



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

Bank of Montreal
15 CALIFORNIA STREET
SAN FRANCISCO, CALIF. 94104
4/5 10/78

98

11-12

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

TO THE
ORDER OF

Franchise Tax Board
345 Larkin
San Francisco CA

Carol A. Stahl
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 YOUR PRESENTED BILLING
IF NOT CORRECT PLEASE ADVISE US PROMPTLY AND RETURN CHECK

DELUXE - FORM WVE-3 V-2

DATE	DESCRIPTION	AMOUNT
4/7/78	Franchise Tax Board Revised Fee	6/10/78

B46(68)



CALIFORNIA

EXEMPT ORGANIZATION ANNUAL INFORMATION STATEMENT



For calendar year 1976
or fiscal year begun

1976, and ended

1977

Indicate address
change on label.

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

PLEASE AFFIX PREADDRESSED LABEL, PRINT OR TYPE

DO NOT USE THESE SPACES			
SERIAL NO.			
CT	CA	A	EC
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 ☒ 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

Jan F. Brown
Signature of officer

Assistant Secretary California
Title

MAIL STATEMENT TO FRANCHISE TAX BOARD, SACRAMENTO, CALIFORNIA 95857



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

PLEASE AFFIX PREADDRESSED LABEL, PRINT OR TYPE

DO NOT USE THESE SPACES

SERIAL NO.			
CT	CA	A	CC

CORPORATE OR ORGANIZATION NO.

5005440

FEDERAL EMPLOYER IDENTIFICATION NO.

EIN 35-0868116

707 94 215 7005

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
APR 2 1978
FRANCHISE TAX BOARD
SAN FRANCISCO, CALIF.

TO BE COMPLETED BY ALL ORGANIZATIONS

a. Describe primary and secondary activities (attach separate sheet if needed).

- Principal: Religious worship and human service.
- 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

Jan 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 46 (70)



CALIFORNIA

EXEMPT ORGANIZATION ANNUAL INFORMATION STATEMENT

For calendar year 1974
or fiscal year begun

1974, and ended 1975

DO NOT USE THESE SPACES

Please see
label attached
or
type or print
Indicate address
change on label.

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

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 | 3 % |
| d. Other income (describe) | 3 % |

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)).

RECEIVED

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 | \$ |

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).

- Principal: Religious worship and human service
- 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

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. 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

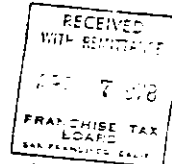
B46 (71)

STATE OF CALIFORNIA
FRANCHISE TAX BOARD
SACRAMENTO CA 95857



**NOTICE OF SUSPENSION
OR FORFEITURE**

Date: 04/03/78



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

PO BOX 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

B-46 (77)

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 _____

(DATE)

☒ Still active, began activity _____

(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. Stall 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

District
Director

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

Department of the Treasury

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

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)

-2-

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,

Mike Rossi
R

District Director

B-40/75+

LAW OFFICES OF
MARSHALL R. BENTZMAN
1256 MARKET STREET
SAN FRANCISCO, CA 94102
(415) 864-2121

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 applic-
ations for a license or permit to operate a commer-
cial activity of any kind since no commercial act-
ivities 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
mrh/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.

B46(m)

-2-

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,

James F. [Signature]
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 Rumsa
1029 Henry St #24
S.F. CA 94109

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

OAS _____ ATD _____

AB _____ APFB _____

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

Total hours per month week

\$400.00 7/11/78
TOTAL AMOUNT

This includes:

Employer's FICA share	=	\$ <u>22.21</u>
Employee's FICA share	=	\$ <u>5.22</u>
Net Wage to Chore Service	=	\$ <u>388.57</u>

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

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

558-7261
Telephone Number

Eligibility Worker Unit XR17

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 SPSS (2/77)

B46178

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

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

State No. 32- HC-0 884952
Date 12-21-77

OAS _____ ATD _____
AB _____ AFSS _____

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:

$\$2.90 \times 437 \times 20 \text{ hours per week}$ = \$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 176
Eligibility Worker 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 SPSS (2/77)

B46(80)

Betty -

Judith Mariani

I took care of Max Griffith for almost
a year, and got paid for that time from
the government. Please check with
Chris Kline about how much I was
paid each month, and for that period of
time for income tax. I also took care of
Paul Shupak for a while. Thank you
for Paul for a while. Thank you
for his wages.

B46 (P1)

My checks came from: City & County of San
Ant paid for taking care of these people. (Protestants) Fran

* Betty - Income tax form & Information - I didn't
pay ~~any~~ into my income tax 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 Hotchkiss's.

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

Member	Date	Am't.	(for 2 weeks)
Lost check for Mae Griffith	50224	9-12-77	247.95 before she left

Viola Hotchkiss	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 (87) 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 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

_____, states:
(Name of person making claim)

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 purposes" 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				

B46 (P4)

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 written, etc.

2. [redacted] are not married and never have been, though their parents think so. They want to know how to file, etc. [redacted] will get a refund regardless of whether she files single or married. We do not know what you put down over there for [redacted] 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. [redacted] are complicated by several things:

- a. [redacted] received a form from the govt asking info re her being head of household and her name was crossed off and [redacted]'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 [redacted] 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)

- chula C-3

General Ledger
Schedule of Depreciation
1976

RECEIVED
APR 18 1977
HARRISON COUNTY
TREASURER'S OFFICE

55#

Date	Asset	Cost	Salvage*	Depreciation	Balance	Depreciation	Balance
4/73	1971 Buick Wildcat	325-		32-	100-	9260	
8/73	1974 Washen	154-		32-			
7/73	1958 Ford Pickups	1100-		25-			
11/73	1970 Dodge Van	2084-	956-	102-	57863	32730	
2/73	1968 Ford Sedan	990-	5310	41-			
4/74	1971 Buick Wildcat	2792-			128928	66969	
11/74	1971 Buick Wildcat	1350-			62326	31164	
1/76	1974 Chrysler 5th Wheel	36014			18997	9398	
2/76	1974 Dodge 5th Wheel	2147-			3147-	80512	
5/76	1974 8 wheel Tractor	5596-			2576-	127795	
5/76	1974 Buick Bello	495-			495-	18562	
6/76	1974 Ward Kitchen Range	750-			750-	375-	
		2014-			2014-	75535	
						98212	

* No Salvage as patients are mentally retarded some 4 adult and youths & are very hard on furniture, often breaking it in tantrum

B46(P7)

Jo Mildred

LAW OFFICE REPORT #27

April 20, 1978

page 1

from June *E*

1. Ranch - Regional program, patient rates - Bonnie doesn't think we'll get the special rates on the program, after going through the third degree with the Board of Health people last week. We've always had volunteer labor because of the ownership by the church, etc. The questions asked were "why do you want more money?" There isn't the expense of paid labor, there is already a profit, why do we want more money?

She has to draw up expenditure sheets to show how the income is distributed, into food, sundries, rent, etc. As it is now, the figure for food is 37 cents per person, hardly recognizable in the eyes of the Board of Health. Claire has a personal draw of \$12 - \$30 per month, hardly realistic in the eyes of business people who don't relate to apostolic life. There are ways of enhancing this expenditure list, which Bonnie intends to do, in hopes of proving that we do need the increased special ~~max~~ rates in order to provide the special services and operate at a profit.

She has talked privately with the psychologist who has been pushing the special rates; she has asked him not to tell Claire or the others yet that it looks like the ranch will not get the higher rates. He wants to appeal if we don't get the rates; he wants to go to our Congressman (Clausen); she plays this down and tries to get him to not pursue it. She is stalling the Board of Health until she can draw up the expenditure sheets, which are due no more than 2 more weeks. Martha and I both agree with her that the figures need more work. Also, she suggests adding a depreciation fund; i.e., a fund for anticipating depreciation of equipment, such as setting aside funds for repairs or new van, cars, etc.

2. We've received a bill from the Bonding Service to renew the annual estate bond on Anthony Lopez's guardianship case. Ask Chaikin if we should pay it. *120.*

3. Pets Unlimited - We were sued, as you know. Garry called the Deputy City Attorney who had sent us the summons. She said it was policy to send summons to all parties to the action regardless of involvement. Garry left a note with her to call him if she thought we needed to be represented at the hearing. Otherwise he didn't plan on doing anything else. He suggested we call Pets and see what they were going to do, but thought we should sit on it basically. He wasn't too optimistic about our getting our money back.

4. Canoe case - They never responded to our letter demanding delivery of the canoes. Garry said we should send the whole file to the Post Office Fraud Division and see if they have anything on these people. And let him know what they say. Should we do this? *yes, E*

B46(88)

TELEPHONE
(415) 832-8776

BONDING SERVICE, INC.
SURETY BONDS

125 - 12th STREET • SUITE 103 • OAKLAND, CALIFORNIA 94607

TO Walter J. Jones

DATE 4/1/78

ATTORNEY Eugene B. Chaikin
Attorney at Law
Post Office Box 15156
San Francisco, Calif. 94115

IF THIS MATTER IS CLOSED
PLEASE SEND CANCELLATION
EVIDENCE AS SOON AS POSSIBLE

BOND NO	BOND AMOUNT	CUE DATE	PREMIUM DUE
94 61 37	4,000.00	4/14/78	\$20.00
FOR THE GUARDIANSHIP OF VINCENT LOPEZ, JR.			
PREMIUM RENEWAL			
TOTAL DUE →			\$20.00

TO INSURE PROPER CREDIT PLEASE RETURN COPY OF THIS INVOICE WITH YOUR REMITTANCE

INVOICE

FORM 701-B

B 46 (90)

LAW OFFICES
DICKER & DICKER
A PROFESSIONAL CORPORATION
1180 SOUTH BEVERLY DRIVE
LOS ANGELES, CALIFORNIA 90038
(213) 853-8700
(213) 878-4777

(SPACE BELOW FOR FILING STAMP ONLY)

Attorneys for Plaintiff

MUNICIPAL COURT, LOS ANGELES JUDICIAL DISTRICT
COUNTY OF LOS ANGELES, STATE OF CALIFORNIA

SYOLA WILLIAMS,)	CASE NO. LA 167,485
)	
Plaintiff,)	NOTICE OF MOTION TO WITHDRAW AS
)	ATTORNEY OF RECORD, DECLARATION
vs.)	OF ROBERT L. DICKER, AND POINTS
)	AND AUTHORITIES IN SUPPORT THEREOF.
CHARLES TURNER, et. al.,)	
)	
Defendants.)	

TO: SYOLA WILLIAMS, and to CHARLES TURNER, and to his attorney
of record:

Notice is hereby given that on Friday, APRIL 28, 1978, at
9:45 A.M., in DIVISION 7, or as soon thereafter as the matter may
be heard in this court, located at 110 North Grand Avenue, Los
Angeles, California, ROBERT L. DICKER will move the court for an
Order permitting him to withdraw as counsel of record for SYOLA
WILLIAMS.

This Motion will be made on the ground that said party
has failed and refused to cooperate with her attorney and have
continually failed to respond to this attorney's request for
answers and other pertinent requests for further information as

B46(91)

1 to the basis of this lawsuit in unlawful detainer.

2 The Motion will be based on this Notice of Motion, the
3 Declaration of ROBERT L. DICKER, and the Memorandum of Points and
4 Authorities filed herewith, and on such oral and documentary evi-
5 dence as may be presented at the hearing of the Motion.

6 DATED: April 12, 1978

7 DICKER & DICKER

8
9 By ROBERT L. DICKER
10 Robert L. Dicker,
Attorneys for Plaintiff

11 * * * *

12 DECLARATION OF ROBERT L. DICKER

13 I, ROBERT L. DICKER, hereby state and declare as follows:

14 I am the attorney of record for SYOLA WILLIAMS, Plaintiff
15 herein. On approximately JUNE 23, 1977, I was retained by the
16 Plaintiff to represent her in this action, which I have faithfully
17 done to date. That I was originally approached by the Plaintiff's
18 aunt, MRS. CLARA JOHNSON, and at all times from the inception of
19 this matter communicated with MISS WILLIAMS through her aunt at
20 1345 Alvarado Terrace, Apt. 207, Los Angeles, California. That
21 pursuant to her instructions, I served upon the Defendant in this
22 matter a 30-Day Notice To Quit the premises and subsequently on
23 JULY 25, 1977 filed this unlawful detainer action.

24 I was subsequently put into communication with attorney
25 ROBERT D. BASH who informed me and submitted to me various docu-
26 ments and information which seemed to indicate that there were
27 some very serious problems and questions regarding the propriety
28 of this unlawful detainer action. I subsequently granted to MR.

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DICKER & DICKER
A PROFESSIONAL
CORPORATION
LOS ANGELES, CALIF.

B46(92)