Copy

FORM 1040
U.S. Treasury Department
Internal Revenue Service

U.S. INDIVIDUAL INCOME TAX RETURN—1961

or taxable year beginning ..... 1961, ending 19

Your Social Security Number: 155 20 0438

PLEASE PRINT OR TYPE

First name and initial: Rufus A. | Last name: Lewis

(If joint return of husband and wife, use first names and middle initials of both)

Home address: 801 Bolivar Street (Number and street or rural route)

Montgomery (City, town, or post office) | Alabama (State) | (Postal zone number)

Occupation: Secretary-Treas.

Wife's Social Security Number:

Occupation:

Check One: [X] Single; [ ] Unmarried "Head of Household"; [ ] Surviving widow or widower with dependent child; [ ] Married filing joint return; [ ] Married filing separate return—Name of wife (husband)

• Attach Check or Money Order Here •

• Attach Copy B of Forms W-2 Here •

INCOME—(If joint return, include all income of both husband and wife)

		(a) Wages, etc.	(b) Federal income tax withheld
1. Wages, salaries, tips, etc., and excess of allowances over business expenses. Employer's name: Ross Clayton Funeral Home; Where employed (city and state): Montgomery, Ala.		$ 3975 00	$ 582 40
If either you or your wife worked for more than one employer, see page 4 of instructions			
2.	Totals here →	3975 00	582 40
3. "Sick pay" if included in line 1 (attach required statement)			
4. Subtract line 3 from total wages	→		3975 00
5. Dividends, interest, rents, royalties, pensions, etc. (Schedule B—if required by instructions page 5)			312 38
6. Business income (Schedule C)			
7. Sale or exchange of property (Schedule D)			
8. Farm income (Schedule F)			
9. Total (add lines 4 through 8)			4287 38

FIGURE YOUR TAX BY USING EITHER 10 OR 11

10. Tax Table

If line 9 is less than $5,000 and you do not itemize deductions—

Copy total exemptions from page 2 here ....

Find your tax in table on page 10 of instructions

Do not use lines 11 a, b, c, or d

Enter tax on line 12

11. Tax Rate Schedule

a. If you itemize deductions, enter total from page 2. If line 9 is $5,000 or more and you do not itemize, enter 10% of line 9 but not more than $1,000 ($500 if married and filing separate return)

b. Subtract line 11a from line 9

c. Copy total exemptions from page 2 here ..... multiply by $600

d. Subtract line 11c from line 11b. Figure your tax on this amount by using tax rate schedule on page 9 of instructions and enter it on line 12

12. Tax (from either tax table or tax rate schedule)		674 00
13. Self-employment tax (Schedule C-3 or F-1)		
14. Total (add lines 12 and 13)		674 00

PAYMENTS AND CREDITS

15. a. Tax withheld (line 2, col. (b) above). Attach Forms W-2	582 40	
b. Payments and credits on 1961 Declaration of Estimated Tax		
c. Dividends received credit		
d. Retirement income credit		
e. Other credits (Specify—see page 5 of instructions)		
f. Total (add lines a, b, c, d and e)	→	582 40
District Director's office where amount on line 15b was paid		

TAX DUE OR REFUND

16. If payments and credits (line 15f) are less than tax (line 14), enter Balance Due here. Pay in full with this return to "Internal Revenue Service."	→	91 60
17. If payments and credits (line 15f) are larger than tax (line 14), enter Overpayment here	→	
18. Line 17 to be: (a) Credited on 1962 estimated tax $; (b) Refunded $		

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

Sign here ..... (Taxpayer's signature and date) (If joint return, BOTH HUSBAND AND WIFE MUST SIGN) (Wife's signature and date)

Sign here ..... (Signature of preparer other than taxpayer) (Address) (Date)

FORM 1040—1961

SCHEDULE A.—EXEMPTIONS (See page 6 of instructions)

1. Exemptions for yourself—and wife (only if all her income is included in this return, or she had no income)

Check blocks which apply.

(a) Regular $600 exemption ..... ☒ Yourself ☐ Wife

(b) Additional $600 exemption if 65 or over at end of 1961 ..... ☐ Yourself ☐ Wife

(c) Additional $600 exemption if blind at end of 1961 ..... ☐ Yourself ☐ Wife

Enter number of exemptions checked → 1

2. Exemptions for your children and other dependents (list below)

• If an exemption is based on a multiple-support agreement of a group of persons, attach the declarations described on page 6 of instructions.

NAME Enter figure 1 in the last column to right for each name listed (Give address if different from yours)	Relationship	ANSWER ONLY FOR DEPENDENTS OTHER THAN YOUR CHILDREN: Months lived in your home. If born or died during year also write "B" or "D"	Did dependent have income of $600 or more?	Amount YOU furnished for dependent's support. If 100% write "ALL"	Amount furnished by OTHERS including dependent	
				$	$	→
						→
						→
						→
						→
						→
						→

3. Total exemptions. (Enter here and on line 10 or 11c, page 1) 1

ITEMIZED DEDUCTIONS—If you do not use tax table or standard deduction

If husband and wife (not legally separated) file separate returns and one itemizes deductions, the other must also itemize

Show to whom paid. If necessary, write more than one item on a line or attach additional sheets. Please put your name and address on any attachments

Contributions (If other than money, submit description of property and method of valuation)

Total paid (not to exceed 20% of line 9, page 1, except as described on page 7 of instructions) ..... $

Interest

Total interest

Taxes

Real estate taxes ..... State income taxes .....

State and local sales taxes ..... Other taxes (specify) .....

Total taxes

Medical and dental expense (Submit itemized list. Do not enter any expense compensated by insurance or otherwise)

NOTE: If you or your wife are 65 or over, or if either has a dependent parent 65 or over, see page 8 of instructions for possible larger deduction.

1. Total cost of medicine and drugs	$	
2. Enter 1% of line 9, page 1		
3. Subtract line 2 from line 1		
4. Other medical and dental expenses (including hospital insurance premiums)		
5. Total (add lines 3 and 4)		
6. Enter 3% of line 9, page 1	$	
7. Subtract line 6 from line 5; see page 8 of instructions for maximum limitation		

Other deductions (See page 8 of instructions and attach required information)

Total

TOTAL DEDUCTIONS (Enter here and on line 11a, page 1) ..... $

EXPENSE ACCOUNT INFORMATION

Did your employer allow you an expense allowance or reimbursement, or charge expenses to you? ☐ Yes ☒ No | See page 8 instructions.

If "Yes," are you filing Form 2106 showing details of your expenses? ☐ Yes ☐ No

SCHEDULE B (Form 1040)
U.S. Treasury Department
Internal Revenue Service

SUPPLEMENTAL SCHEDULE OF INCOME AND CREDITS

(From all sources other than wages, business, farming, and sale or exchange of property)

Attach this Schedule to your Individual Income Tax Return, Form 1040

1961

Name and address as shown on page 1 of Form 1040. Rufus A. Lewis, 801 Bolivar St. Montgomery, Ala.

Part I.—DIVIDEND INCOME (Income from savings (building) and loan associations and credit unions should be entered as interest in Part II)

1. Name of qualifying corporation declaring dividend: (Indicate by (H), (W), (J) whether stock is held by husband, wife, or jointly)	Amount
2. Total	
3. Exclusion of $50 (If both husband and wife received dividends, each is entitled to exclude not more than $50 of his (her) own dividends)	
4. Subtract line 3 from line 2. Enter here and on line 1, Part VII	
5. Name of nonqualifying corporation declaring dividend:	
6. Total (add lines 4 and 5) →	

Part II.—INTEREST INCOME (This includes interest credited to your account)

Name of payer	Amount	Name of payer	Amount
			Total →

Part III.—PENSION AND ANNUITY INCOME

A.—General Rule (If you did not contribute to the cost of the pension or annuity, enter the total amount received on line 6 and omit lines 1 through 5.)

1. Investment in contract		4. Amount received this year	$
2. Expected return		5. Amount excludable (line 4 multiplied by line 3)	
3. Percentage of income to be excluded (line 1 divided by line 2)	%	6. Taxable portion (excess of line 4 over line 5)	

B.—Where your employer has contributed part of the cost and your contributions will be recovered tax-free within 3 years. If your cost was fully recovered in prior years, enter the total amount received in line 5 and omit lines 1 through 4.

1. Cost of annuity (amounts you paid)		4. Amount received this year	
2. Cost received tax-free in past years			
3. Remainder of cost (line 1 less line 2)		5. Taxable portion (excess, if any, of line 4 over line 3)	

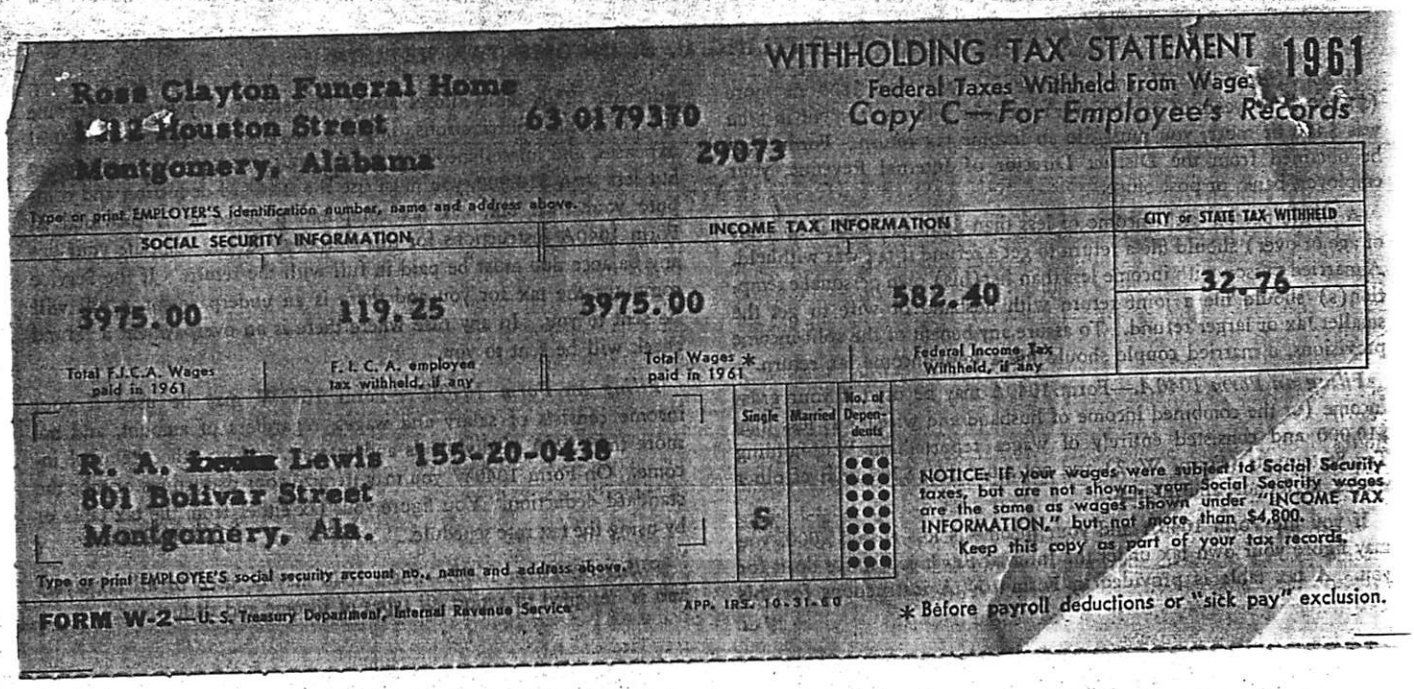
Part IV.—RENT AND ROYALTY INCOME

1. Kind and location of property (identify whether rent or royalty)	2. Total amount of rents or royalties	3. Depreciation (explain in Part VI) or depletion	4. Repairs (attach itemized list)	5. Other expenses (attach itemized list)
1. Totals				
2. Net income (or loss) from rents and royalties (column 2 less sum of columns 3, 4, and 5) Schedule E				312 38

Part V.—OTHER INCOME OR LOSSES

1. Partnerships (name, address, and nature of income)
2. Estates or trusts (name and address)
3. Other sources (state nature)

TOTAL INCOME (OR LOSS) FROM ABOVE SOURCES (Enter here and on line 4, page 1, of Form 1040) → 312 38



WITHHOLDING TAX STATEMENT 1961

Federal Taxes Withheld From Wages

Copy C—For Employee's Records

Ross Clayton Funeral Home
[illegible] Houston Street
Montgomery, Alabama

63 0179370
29073

Type or print EMPLOYER'S identification number, name and address above.

SOCIAL SECURITY INFORMATION		INCOME TAX INFORMATION		CITY or STATE TAX WITHHELD
3975.00	119.25	3975.00	582.40	32.76
Total F.I.C.A. Wages paid in 1961	F. I. C. A. employee tax withheld, if any	Total Wages * paid in 1961	Federal Income Tax Withheld, if any	

R. A. [illegible] Lewis 155-20-0438
801 Bolivar Street
Montgomery, Ala.

Type or print EMPLOYEE'S social security account no., name and address above.

Single	Married	No. of Dependents
S		

NOTICE: If your wages were subject to Social Security taxes, but are not shown, your Social Security wages are the same as wages shown under "INCOME TAX INFORMATION," but not more than $4,800.

Keep this copy as part of your tax records.

FORM W-2—U. S. Treasury Department, Internal Revenue Service APP. IRS. 10-31-60

* Before payroll deductions or "sick pay" exclusion.

FORM 40

STATE OF ALABAMA
INDIVIDUAL INCOME TAX RETURN
FOR THE CALENDAR YEAR, 1961

1961

RECEIVING STAMP

or taxable year beginning ..... 1961, and ending 1962

NAME (PLEASE PRINT. If this is a joint return of husband and wife, use first names of both) Rufus A. Lewis

HOME ADDRESS (PLEASE PRINT. Street and number or rural route) 801 Bolivar Street

Montgomery (City, town, or post office) (County) Alabama (State)

This form for use of RESIDENTS OF ALABAMA.

Non-residents with income from within Alabama use Form 40B.

155-20-0438 Secy. Taxs — Your Social Security No. & Occupation

Wife's Social Security No. & Occupation

Do Not Write In This Space

Comp. Verified
Reviewed by
Audited by
Date
Add'l Tax $
Interest $
Total Add'l $
Ser. No.

Were you a resident of Alabama the entire year 1961 yes. If not, state period of residence

If married, did your wife (or husband) earn a separate income ..... Has same been included herein? ..... If not, state name under which separate return was filed

If you filed a return for a prior year, state latest year 1960

Personal Exemption

Status	Number of Months	Credit Claimed
Single, or married and not living with husband or wife, and not head of family	12	$ 1500 00
Married and living with husband or wife		
Head of family (explain below)		

Credit for Dependents

List names of other close relatives actually dependent (as defined in instructions) who received more than one-half of their support from you.

Name	Relationship

ATTACH FORM A-2 HERE

INCOME

	Ala. Income Tax Withheld	Wages, etc.
1. Salaries, Wages, Commissions, etc.		
(a) Employer's Name: Ross Clayton Funeral Home; Where Employed (City & State): Montgomery, Ala.	$ 32 76	$ 3975 00
(b)		
(c)		
(d)		
(e)		
TOTALS	$ 32 76	$ 3975 00
2. Income Other Than Salaries or Wages Itemized on Page 2		$ 312 38
3. TOTAL INCOME (Total Lines 1 and 2)		$ 4287 38

DEDUCTIONS

4. Optional Deduction - 7% of Line 3, not to exceed $500.00 (See Instruction 4)	$ 300 12	
5. Itemized Deductions - Schedule H - Where Optional Deduction is Not Used. (See Instruction)		
6. Federal Income Tax (Itemize Below)	595 00	
7. Total Deductions in Items 4 and 5 or 5 and 6		$ 895 12
8. Net Income for Tax Computation (Item 3 minus 7)		$ 3392 26
Less: 9. Personal Exemption	$ 1500 00	
10. Credit for Dependents		$ 1500 00
11. Amount Taxable		$ 1892 26

Schedule of Federal Income Tax Paid in 1961

Withheld in 1961	582 40
Paid on 1961 Estimate in 1961	
1960 Tax Paid in 1961	12 60
Year ... paid in 1961	
Total (paid in 1961)	595 00
Less: Refunds received in 1961	
Total (to Line 6)	595 00

		Amount of Tax
12. $ 1000.00 at 1½ per cent (On first $1,000 or fraction thereof, of Amount Taxable)		$ 15 00
13. $ 892.26 at 3 per cent (On next $2,000 or fraction thereof, of Amount Taxable)		$ 26 77
14. $ at 4½ per cent (On next $2,000 or fraction thereof, of Amount Taxable)		$
15. $ at 5 per cent (On all over $5,000 of Amount Taxable)		$
16. TOTAL TAX DUE (Total of Lines 12, 13, 14, and 15)		$ 41 77
17. (a) Tax withheld (Line 1 above). Attach Forms A-2	$ 32 76	
(b) Payments and credits on 1961 Declaration of Estimated Tax (See Instructions)		
Total		$ 32 76
Tax due or refund: 18. If your tax (Line 16) is larger than your payments (Line 17), enter the BALANCE here		$ 9 01
19. If your payments (Line 17) are larger than your tax (Line 16), enter the OVERPAY-MENT here		$
20. Enter amount of line 19 you want: Credited on your 1962 estimated tax $; Refunded to you $		

DO YOU OWE ANY STATE INCOME TAX FOR PRIOR YEARS? Yes [ ] No [X]

RETURN MUST BE ACCOMPANIED BY REMITTANCE FOR BALANCE SHOWN TO BE DUE ON LINE 18.

Calendar year returns must be filed with the State Dept. of Revenue, (Income Tax Div.) Montgomery, Alabama, on or before April 15th, 1962

Make all Remittances Payable to: STATE DEPARTMENT OF REVENUE (INCOME TAX DIVISION)

I declare under the penalties of perjury that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.

(Signature of person (Other than taxpayer or agent) preparing return) (Date) (Signature of taxpayer) (Date)

(Name of firm or employer, if any) (If this is a joint return of husband and wife, it must be signed by both)

SCHEDULE A—INCOME FROM BUSINESS (See Instruction)

Business Name _____ Type of Business _____

1. Total receipts from business or profession _____ $ _____

COST OF GOODS SOLD
(To be used where inventories are an income-determining factor)
(Enter the letters "C" or "C or M" on lines 3 and 5 if inventories are valued at either cost, or cost or market, whichever is lower)

2. Inventory at beginning of yr. _____
3. Merchandise bought for sale _____
4. Labor _____
5. Material and supplies _____
6. Other costs (explain on separate schedule) _____
7. Total of lines 2 to 6 _____
8. Less inventory at end of year
9. Net cost of goods sold (line 7 less line 8) _____

OTHER BUSINESS DEDUCTIONS

10. Salaries and wages not in line 4 _____
11. Rent _____
12. Interest on business indebtedness _____
13. Taxes on business and business property _____
14. Losses (explain on separate schedule) _____
15. Bad debts arising from sales or services _____
16. Depreciation, obsolescence, and depletion (explain in Schedule G) _____
17. Repairs _____
18. Other expenses (explain on separate schedule) _____
19. Total of lines 10 to 18 _____
20. Total of lines 9 and 19 _____
21. Net profit (or loss) (line 1 less line 20) _____ $ _____

SCHEDULE B—INCOME FROM RENTS AND ROYALTIES

1. Kind and location of property	2. Amount of rent or royalty	3. Depreciation (explain in Sch. G) or depletion	4. Repairs (attach) itemized list)	5. Other expenses (attach itemized list)
	$	$	$	$
1. Totals	$	$	$	$

2. Net profit (or loss) (column 2 less sum of columns 3, 4, and 5) Schedule $ 312 38

SCHEDULE C—PROFIT FROM SALE OF REAL ESTATE, STOCKS, BONDS, ETC.

KIND OF PROPERTY	2. Date Acquired	3. Amount Received	4. Depreciation Allowable Since Acquisition	5. Cost or Other Basis	6. Subsequent Improvements	7. Net Profit
		$	$	$	$	$

$ _____

SCHEDULE D—INCOME FROM DIVIDENDS

Dividends from All Sources (Attach List) $ _____
(a) Less Dividends exempt from Tax (Attach List) $ _____

SCHEDULE E—INCOME FROM INTEREST

Interest from All Sources (Attach List) $ _____
(a) Less Interest exempt from Tax (Attach List) $ _____

SCHEDULE F—INCOME FROM PARTNERSHIPS, ESTATES, TRUSTS, AND OTHER SOURCES

1. Partnership (Name and address) _____
2. Estate or trust (Name and address) _____
3. Other sources (state nature) _____ $ _____

Total income (or loss) from above sources (Enter here and on line 2, page 1) $ 312 38

SCHEDULE G—EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED IN SCHEDULES A AND B

1. Kind of property (if buildings, state material of which constructed). Exclude land and other nondepreciable property	2. Date acquired	3. Cost or other basis	4. Depreciation allowed (or allowable) in prior years	5. Method of computing depreciation	6. Rate (%) or life (years)	7. Depreciation for this year
		$	$			$

SCHEDULE H—EXPLANATION OF DEDUCTIONS CLAIMED IN ITEM 5, PAGE 1
ITEMIZED DEDUCTIONS—FOR PERSONS NOT USING STANDARD DEDUCTION IN ITEM 4, PAGE 1

If husband and wife (not legally separated) file separate returns and one itemizes deductions, the other must also itemize.

Describe deductions and state to whom paid. If more space is needed, list deductions on separate sheet of paper and attach to this return.

			AMOUNT
Contributions		$	
	Allowable Contributions (not in excess of 15 per cent of net income before the deduction)		$
Interest		$	$
Taxes Other Than Federal Income Tax		$	$
Losses from fire, storm, or other casualty, or theft	Total Allowable Losses (not compensated by insurance or otherwise)	$	$
Medical and Dental expenses	Net Expenses (Not compensated by insurance or otherwise)	$	
	Enter 5 percent of Item 3, page 1, and subtract from Net Expenses		
	Allowable Medical and Dental Expenses. See instructions for limitation		$
Miscellaneous Deductions	Total Miscellaneous Deductions		$
	TOTAL DEDUCTIONS (Enter as Item 5, page 1)		$

Rufus A. Lewis
Montgomery, Alabama
1961

Rents

Income		$ 124000
Less: Expenses		
Insurance	$ 9189	
Taxes	10067	
Repairs	23086	
Depreciation	50480	92762
		$ 31238

Description	Method & Rate	Cost	Prev. Dep.	Dep. 1961
[illegible] House Hall St	25 yrs SL	$ 300000	$ 107500	12000
[illegible] Hall St.	25 yrs SL	7500	2700	300
[illegible] Hall St	25 yrs SL	250000	62500	12500
[illegible] Tuskegee St.	25 yrs SL	219000	129300	14600
[illegible] Tuskegee St.	25 yrs SL	27000	9340	1050
[illegible] Hall St.	25 yrs SL	200000	20000	10000
				$ 50480