

1962

STATE OF ALABAMA
INDIVIDUAL INCOME TAX RETURN
For The Calendar Year, 1962

FORM 40

RECEIVING STAMP

or taxable year
beginning , 1962, and ending , 1963

Do Not Write In This Space

Print Name and Address Plainly Below

Rufus A Lewis

(Name) If this is a joint return of husband and wife, use first names of both

801 Bolivar Street

(Street and number, or rural route)

Montgomery Montgomery Alabama

(Post Office)

(County)

(State)

YOUR SOCIAL SECURITY NO.

WIFE'S SOCIAL SECURITY NO.

155 20 0438

OCCUPATION

OCCUPATION

Secy-Tres.

Comp. Verified _____

Reviewed by _____

Audited by _____

Date _____

Add'l Tax \$ _____

Interest \$ _____

Total Add'l \$ _____

Ser. No. _____

This form for use of RESIDENTS OF ALABAMA.

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

Were you a resident of Alabama the entire year 1962? 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 1961

ATTACH FORM A-2 HERE

PERSONAL EXEMPTION

CREDIT FOR DEPENDENTS

Status	Num- ber of Months	Credit Claimed	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
Single, or married and not living with husband or wife, and not head of family	12	\$ 1,500 00		
Married and living with husband or wife				
Head of family (Attach Explanation)				

INCOME

1. Salaries, Wages, Commissions, etc.

Employer's Name

Where Employed (City & State)

Alabama Income
Tax Withheld

Wages, etc.

(a) Ross-Clayton Funeral Home Montgomery Ala

\$ 32 76 \$ 3,975 00

(b)

(c)

(d)

(e)

TOTALS.....

\$ 32 76 \$ 3,975 00

2. Income Other Than Salaries or Wages Itemized on Page 2.....

\$ 381 73

3. TOTAL INCOME (Total Lines 1 and 2).....

\$ 4,356 73

DEDUCTIONS

4. Optional Deduction - 7% of Line 3, not to exceed \$500.00 (See Instruction 4)

\$ 304 97

5. Itemized Deductions - Schedule H - Where Optional Deduction is Not Used.
(See Instruction).....

726 00

6. Federal Income Tax (Itemize Below).....

Schedule of Federal Income Tax Paid in 1962				
Withheld in 1962	634 40			
Paid on 1962 Estimate in 1962				
1961 Tax Paid in 1962.....	91 60			
Year paid in 1962				
Total paid in 1962	726 00			
Less: Refunds rec'd in 1962				
Total (to line 6).....	726 00			

7. Total Deductions in Items 4 and 6 or 5 and 6	\$ 1,030 97
8. Net Income for Tax Computation (Item 3 minus 7).....	\$ 3,325 76
Less:	
9. Personal Exemption.....	\$ 1,500 00
10. Credit for Dependents	\$ 1,500 00
11. Amount Taxable	\$ 1,825 76

12. \$ 1,000 at 1½ per cent (On first \$1,000 or fraction thereof, of Amount Taxable).....		Amount of Tax
13. \$ 825.763 per cent (On next \$2,000 or fraction thereof, of Amount Taxable).....		\$ 15 00
14. \$ at 4½ per cent (On next \$2,000 or fraction thereof, of Amount Taxable).....		\$ 24 77
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).....		\$ 39 77

17. (a) Tax withheld (line 1 above). Attach Forms A-2.....

\$ 32 76

· (b) Payments and credits on 1962 Declaration of Estimated Tax
(See Instructions)

TOTAL

\$ 32 76

18. If your tax (Line 16) is larger than your payments (Line 17), enter the BALANCE here \$ 7 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 1963 estimated tax \$; Refunded to you \$

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

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, 1963.
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)

Type of Business

Federal Employer's Identification No.

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 2 and 8 if invento- ries 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 yr.	
9. Net cost of goods sold (line 7 less line 8)	
10. Salaries and wages not in line 4	
11. Rent	
12. Interest on business indebtedness	
13. Taxes on business and business property	
14. Leases (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 for royalty	3. Depreciation (explain in Sch. G) or depletion	4. Repairs (attach itemized list)	5. Other expenses (attach itemized list)
Schedule	\$	\$	\$	\$
1. Totals.....	\$	\$	\$	\$
2. Net profit (or loss) (column 2 less sum of columns 3, 4, and 5).....	\$			\$

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 27, page 1) \$ 38

SCHEDULE H—EXPLANATION OF DEDUCTIONS CLAIMED IN ITEM 5, PAGE 1

ITEM 4. 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.

Contributions		\$	
		\$	
Allowable Contributions (not in excess of 15 percent 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
801 Bolivar St
Montgomery, Alabama
Year of 1962

Rents

Income	\$ 1,480.00
Expenses	
Insurance	91.89
Taxes	100.07
Repairs	321.46
Depreciation	584.85
	<u>1,098.27</u>
Profit	\$ 381.73

Depreciation Schedule

<u>Date Acquired</u>	<u>Description</u>	<u>Method & Rate</u>	<u>Cost</u>	<u>Previous Deprec.</u>	<u>Depreciation 1962</u>
1947	Frame House Hall St.	25 Yr. SL	3000.00	1195.00	120.00
1952	Repairs Hall St.	25 Yrs. SL	75.00	30.00	3.00
1956	Repairs Hall St.	20 Yr. SL	2500.00	750.00	125.00
1948	Frame House Tuttle St.	25 Yr. SL	3650.00	1439.00	146.00
1952	Roof-Tuttle St. (Had to be replaced in 1962)	25 Yr. SL	270.00	104.20	65.80
1959	Repairs Hall St.	20 Yr. SL	2000.00	300.00	100.00
1962	New Roof Tuttle St.	10 Yr. SL	247.00	.00	12.35
1962	New Roof Hall St.	10 Yr. SL	<u>254.00</u>	.00	<u>12.70</u>
			\$ 11,996.00	3,818.20	<u>584.85</u>

FORM 1040

U.S. INDIVIDUAL INCOME TAX RETURN—1962

U.S. Treasury Department
Internal Revenue Service

or taxable year beginning

1962 ending

19

Your Social Security Number
155 20 0438

Occupation

Secretary-Treas

Wife's Social Security Number

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)

Occupation

Home address

801 Bolivar Street

(Number and street or rural route)

Occupation

Montgomery

(City, town, or post office)

(Postal zone number)

Alabama

(State)

Check Single; Unmarried "Head of Household"; Surviving widow or widower with dependent child; Married filing joint return (even if one: only one had income); Married filing separate return—If wife or husband also filing separately, give name.

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

1. Wages, salaries, tips, etc., and excess of allowances over business expenses.
Employer's name

(a) Wages, etc.

(b) Federal income tax withheld

Ross-Clayton Funeral Home Montgomery Ala

\$ 3,975 00

\$ 634 40

If either you or your wife worked for more than one employer, see page 4 of instructions

2. Totals
3. "Sick pay" if included in line 1 (attach required statement)
4. Subtract line 3 from total wages
5a. Dividends (Schedule B)
b. Interest (Schedule B or other list)
c. Rents, royalties, pensions, etc. (Schedule B)
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)

3,975 00

634 40

3,975 00

381 73

4,356.73

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—

Complete page 2 exemption schedule. Copy total exemptions here 1.

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 tax on line 12.

694 00

694 00

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

PAYMENTS AND CREDITS

15a. Tax withheld (line 2, col. (b) above). Attach Forms W-2
b. Payments and credits on 1962 Declaration of Estimated Tax
c. Dividends received credit
d. Retirement income credit
e. Investment credit (Form 3468)
f. Other credits (Specify—see page 5 of instructions)
g. Total (add lines a, b, c, d, e, and f)

634 40

634 40

District Director's office where amount on line 15b was paid

TAX DUE OR REFUND

16. If payments and credits (line 15g) are less than tax (line 14), enter Balance Due here
Pay in full with this return to "Internal Revenue Service." File with your District Director.

59 60

17. If payments and credits (line 15g) are larger than tax (line 14), enter Overpayment here

18. Amount of line 17 you wish credited to 1963 Estimated Tax

19. Subtract line 18 from line 17. Apply this balance to: U.S. Savings Bonds; or Refund

★ List your exemptions and sign on other side

1039-10-77172-1

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 income tax return, Form 1040.

1962

Name and address as shown on page 1 of Form 1040

Rufus A Lewis 801 Bolivar St Montgomery Ala

Your Social Security Number
155 20 0438

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). Enter here and on line 5a, page 1, Form 1040.	•

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

Note: A separate attachment may be used if interest is the only income to be reported on this schedule.

1. Name of payer (more than one entry may be made on a line).	Amount
2. Total—Enter here and on line 5b, page 1, Form 1040.	•
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.	
2. Expected return.	
3. Percentage of income to be excluded (line 1 divided by line 2)	%
4. Amount received this year.	•
5. Amount excludable (line 4 multiplied by line 3)	
6. Taxable portion (excess of line 4 over line 5)	
B—Special Rule—Where your employer has contributed part of the cost and your own contribution 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)	
2. Cost received tax-free in past years	
3. Remainder of cost (line 1 less line 2)	
4. Amount received this year.	•
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)
See Schedule				
1. Totals.	•			
2. Net income (or loss) from rents and royalties (column 2 less sum of columns 3, 4, and 5)				381 73

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 Parts III, IV, and V (Enter here and on line 5c, page 1, of Form 1040)

381 73

650-10-77107-1

Rufus A Lewis
801 Bolivar St
Montgomery, Alabama
Year of 1962

Rents

Income		\$ 1,480.00
Expenses		
Insurance	91.89	
Taxes	100.07	
Repairs	321.46	
Depreciation	584.85	<u>1,098.27</u>
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