

STATE OF ALABAMA
INDIVIDUAL INCOME TAX RETURN

1962

FORM 40

For The Calendar Year, 1962

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.

155

20

0438

WIFE'S SOCIAL SECURITY NO.

OCCUPATION

Secy-Tres.

OCCUPATION

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 residenceIf married, did your wife (or husband) earn a separate income? Has same been included herein? If not, state name under which separate return was filedIf you filed a return for a prior year, state latest year 1961

PERSONAL EXEMPTION

Status	Number of Months	Credit Claimed
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)		

CREDIT FOR DEPENDENTS

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

Name

Relationship

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)

6. Federal Income Tax (Itemize Below)

726 00

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

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)

\$ 15 00

13. \$ 825.763 per cent (On next \$2,000 or fraction thereof, of Amount Taxable)

\$ 24 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)

\$ 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 OVERPAYMENT 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)

ATTACH FORM A-2 HERE

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 inventories are valued at either cost, or cost or market, whichever is lower)		OTHER BUSINESS DEDUCTIONS				
2. Inventory at beginning of yr.		10. Salaries and wages not in line 4		11. Rent				
3. Merchandise bought for sale		12. Interest on business indebtedness		13. Taxes on business and business property				
4. Labor		14. Losses (explain on separate schedule)		15. Bad debts arising from sales or services				
5. Material and supplies		16. Depreciation, obsolescence, and depletion (explain in Schedule G)		17. Repairs				
6. Other costs (explain on separate schedule)		18. Other expenses (explain on separate schedule)		19. Total of lines 10 to 18				
7. Total of lines 2 to 6		20. Total of lines 9 and 19		21. Net profit (or loss) (line 1 less line 20)				
8. Less inventory at end of yr.								
9. Net cost of goods sold (line 7 less line 8)								

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)
Schedule				
1. Totals				
2. Net profit (or loss) (column 2 less sum of columns 3, 4, and 5)				

381 73

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)	381 73

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 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	<u>584.85</u>	<u>1,098.27</u>
Profit		\$ 381.73

Depreciation Schedule

<u>Date</u> <u>Acquired</u>	<u>Description</u>	<u>Method</u> <u>& Rate</u>	<u>Cost</u>	<u>Previous</u> <u>Deprec.</u>	<u>Depreciation</u> <u>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>	<u>.00</u>	<u>12.70</u>
			\$ 11,996.00	3,818.20	<u>584.85</u>

FORM 1040

U.S. Treasury Department
Internal Revenue Service

U.S. INDIVIDUAL INCOME TAX RETURN—1962

or taxable year beginning

1962, ending

19

Your Social Security Number

155 20 0438

Occupation

Secretary-Treas

Wife's Social Security Number

Occupation

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)

(Postal zone number)

Alabama

(State)

Check one: ☒ Single; ☐ Unmarried "Head of Household"; ☐ Surviving widow or widower with dependent child; ☐ Married filing joint return (even if 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

Where employed (city and state)

(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

3,975 00

634 40

2. Totals

3. "Sick pay" if included in line 1 (attach required statement)

4. Subtract line 3 from total wages

3,975 00

5a. Dividends (Schedule B)

b. Interest (Schedule B or other list)

c. Rents, royalties, pensions, etc. (Schedule B)

381 73

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)

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.

12. Tax (from either tax table or tax rate schedule)

694 00

13. Self-employment tax (Schedule C-3 or F-1)

694 00

14. Total (add lines 12 and 13)

PAYMENTS AND CREDITS

15a. Tax withheld (line 2, col. (b) above). Attach Forms W-2

634 40

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

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.

59 60

Pay in full with this return to "Internal Revenue Service." File with your District Director.

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

• Attach Copy B of Forms W-2 Here •

• Attach Check or Money Order Here •

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

Check boxes which apply:

- (a) Regular \$600 exemption.
(b) Additional \$600 exemption if 65 or over at end of 1962
(c) Additional \$600 exemption if blind at end of 1962

☒ Yourself ☐ Wife
☐ Yourself ☐ Wife
☐ Yourself ☐ Wife

Enter number of boxes 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 (lines 1 and 2 above). (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.

If necessary, write more than one item on a line or attach additional sheets. Put name, address and Social Security number on all attachments

Contributions
(If other than money, submit description of property, including cost or other basis, date of acquisition and method of valuation)

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

Interest expense

Total interest →

Taxes

Real estate taxes
State and local sales taxes
State income 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, dental expenses (Include hospital insurance premiums)
5. Total (add lines 3 and 4)
6. Enter 3% of line 9, page 1 (see note above)
7. Subtract line 6 from line 5; see page 8 of instructions for maximum limitation

\$	
\$	
\$	
\$	
\$	
\$	

Other deductions
(See page 8 of instructions)

Total →

Total deductions (Enter here and on line 11a, page 1)

→ \$

EXPENSE ACCOUNT INFORMATION

Did you receive an expense allowance or reimbursement, or charge expenses to your employer?
If "Yes," did you submit itemized accounting of all such expenses to your employer?

Yes ☒ No ☐
Yes ☐ No ☐ See page 4, instructions

Did you file a return last year? ☒ Yes ☐ No. If name or address on last year's returns was different from this year, enter name and address used last year.

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, this 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)

SCHEDULE B (Form 1040) <small>U.S. Treasury Department Internal Revenue Service</small>	SUPPLEMENTAL SCHEDULE OF INCOME AND CREDITS <small>(From all sources other than wages, business, farming, and sale or exchange of property)</small> 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: <small>(Indicate by (H), (W), (J) whether stock is held by husband, wife, or jointly)</small>		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) <small>Note: A separate attachment may be used if interest is the only income to be reported on this schedule.</small>				
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		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.—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)		4. Amount received this year		
2. Cost received tax-free in past years		5. Taxable portion (excess, if any, of line 4 over line 3)		
3. Remainder of cost (line 1 less line 2)				
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				

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	<u>584.85</u>	
		<u>1,098.27</u>

Profit \$ 381.73

Depreciation Schedule

<u>Date</u> <u>Acquired</u>	<u>Description</u>	<u>Method</u> <u>& Rate</u>	<u>Cost</u>	<u>Previous</u> <u>Deprec.</u>	<u>Depreciation</u> <u>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><u>584.85</u></u>