

For Privacy Act Notice, see page 3 of Instructions

For the year January 1–December 31, 1978, or other tax year beginning

1978, ending

19

Use IRS label. Otherwise, please print or type.	Your first name and initial (if joint return, also give spouse's name and initial)	Last name	Your social security number
	RUFUS A	LEWIS	155 20 0438
	Present home address (Number and street, including apartment number, or rural route)		Spouse's social security no.
	801 BOLIVAR ST.		
City, town or post office, State and ZIP code		Your occupation	
MONTGOMERY ALA		U.S. MARSHALL	
Do you want \$1 to go to the Presidential Election Campaign Fund? If joint return, does your spouse want \$1 to go to this fund?		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Note: Checking Yes will not increase your tax or reduce your refund. Spouse's occupation

## Filing Status

Check only one box.

- 1 ☒ Single
- 2 ☐ Married filing joint return (even if only one had income)
- 3 ☐ Married filing separate return. If spouse is also filing, give spouse's social security number in the space above and enter full name here ▶
- 4 ☐ Unmarried head of household. Enter qualifying name ▶ See page 6 of Instructions.
- 5 ☐ Qualifying widow(er) with dependent child (Year spouse died ▶ 19 ). See page 6 of Instructions.

## Exemptions

Always check the box labeled Yourself. Check other boxes if they apply.

- 6a ☒ Yourself ☒ 65 or over ☐ Blind
- b ☐ Spouse ☐ 65 or over ☐ Blind
- c First names of your dependent children who lived with you ▶ Enter number of boxes checked on 6a and b ▶ 2
- d Other dependents:
- | (1) Name | (2) Relationship | (3) Number of months lived in your home | (4) Did dependent have income of \$750 or more? | (5) Did you provide more than one-half of dependent's support? | Enter number of children listed ▶ | Enter number of other dependents ▶ |
|----------|------------------|---|---|--|-----------------------------------|------------------------------------|
|          |                  |   |   |  | 0                                 | 0                                  |
- Add numbers entered in boxes above ▶ 2
- 7 Total number of exemptions claimed . . . . .

## Income

Please attach Copy B of your Forms W-2 here.

If you do not have a W-2, see page 5 of Instructions.

Please attach check or money order here.

8	Wages, salaries, tips, and other employee compensation . . . . .	8	26,296	80
9	Interest income (If over \$400, attach Schedule B) . . . . .	9		
10a	Dividends (If over \$400, attach Schedule B) 2,390 35, 10b Exclusion 100.00	10a		
10c	Subtract line 10b from line 10a . . . . .	10c	2290	85
11	State and local income tax refunds (does not apply unless refund is for year you itemized deductions) . . . . .	11		
12	Alimony received . . . . .	12		
13	Business income or (loss) (attach Schedule C) . . . . .	13		
14	Capital gain or (loss) (attach Schedule D) . . . . .	14		
15	Taxable part of capital gain distributions not reported on Schedule D (see page 9 of Instructions) . . . . .	15		
16	Net gain or (loss) from Supplemental Schedule of Gains and Losses (attach Form 4797) . . . . .	16		
17	Fully taxable pensions and annuities not reported on Schedule E . . . . .	17		
18	Pensions, annuities, rents, royalties, partnerships, estates or trusts, etc. (attach Schedule E) . . . . .	18	1095	25
19	Farm income or (loss) (attach Schedule F) . . . . .	19		
20	Other income (state nature and source—see page 10 of Instructions) ▶	20		
21	Total income. Add lines 8, 9, and 10c through 20 . . . . .	21	29,683	40
22	Moving expense (attach Form 3903) . . . . .	22		
23	Employee business expenses (attach Form 2106) . . . . .	23		
24	Payments to an IRA (see page 10 of Instructions) . . . . .	24		
25	Payments to a Keogh (H.R. 10) retirement plan . . . . .	25		
26	Interest penalty due to early withdrawal of savings . . . . .	26		
27	Alimony paid (see page 10 of Instructions) . . . . .	27		
28	Total adjustments. Add lines 22 through 27 . . . . .	28	0	
29	Subtract line 28 from line 21 . . . . .	29	29,683	40
30	Disability income exclusion (attach Form 2440) . . . . .	30		
31	Adjusted gross income. Subtract line 30 from line 29. If this line is less than \$8,000, see page 2 of Instructions. If you want IRS to figure your tax, see page 4 of Instructions . . . . .	31	29,683	40

## Adjustments to Income

## Adjusted Gross Income

**Tax Computation**

- 32 Amount from line 31 . . . . .
- 33 If you do not itemize deductions, enter zero . . . . . }  
If you itemize, complete Schedule A (Form 1040) and enter the amount from Schedule A, line 41 . . . . . }
- Caution: If you have unearned income and can be claimed as a dependent on your parent's return, check here ☐ and see page 11 of the Instructions. Also see page 11 of the Instructions if:
- You are married filing a separate return and your spouse itemizes deductions, OR
  - You file Form 4563, OR
  - You are a dual-status alien.
- 34 Subtract line 33 from line 32. Use the amount on line 34 to find your tax from the Tax Tables, or to figure your tax on Schedule TC, Part I . . . . . }  
Use Schedule TC, Part I, and the Tax Rate Schedules ONLY if:
- The amount on line 34 is more than \$20,000 (\$40,000 if you checked Filing Status Box 2 or 5), OR
  - You have more exemptions than those covered in the Tax Table for your filing status, OR
  - You use any of these forms to figure your tax: Schedule D, Schedule G, or Form 4726.

Otherwise, you MUST use the Tax Tables to find your tax.

- 35 Tax. Enter tax here and check if from ☒ Tax Tables or ☐ Schedule TC . . . . .
- 36 Additional taxes. (See page 11 of Instructions.) Enter total and check if from ☐ Form 4970, ☐ Form 4972, ☐ Form 5544, ☐ Form 5405, or ☐ Section 72(m)(5) penalty tax . . . }
- 37 Total. Add lines 35 and 36 . . . . .

**Credits**

- 38 Credit for contributions to candidates for public office . . . . . 38
- 39 Credit for the elderly (attach Schedules R&RP) . . . . . 39
- 40 Credit for child and dependent care expenses (attach Form 2441) . . . . . 40
- 41 Investment credit (attach Form 3468) . . . . . 41
- 42 Foreign tax credit (attach Form 1116) . . . . . 42
- 43 Work Incentive (WIN) Credit (attach Form 4874) . . . . . 43
- 44 New jobs credit (attach Form 5884) . . . . . 44
- 45 Residential energy credits (see page 12 of Instructions, attach Form 5695) . . . . . 45
- 46 Total credits. Add lines 38 through 45 . . . . .

- 47 Balance. Subtract line 46 from line 37 and enter difference (but not less than zero) . . . . .

**Other Taxes**

- 48 Self-employment tax (attach Schedule SE) . . . . .
- 49 Minimum tax. Check here ☐ and attach Form 4625 . . . . .
- 50 Tax from recomputing prior-year investment credit (attach Form 4255) . . . . .
- 51 Social security (FICA) tax on tip income not reported to employer (attach Form 4137) . . . . .
- 52 Uncollected employee FICA and RRTA tax on tips (from Form W-2) . . . . .
- 53 Tax on an IRA (attach Form 5329) . . . . .
- 54 Total tax. Add lines 47 through 53 . . . . .

**Payments**

Attach Forms W-2, W-2G, and W-2P to front.

- 55 Total Federal income tax withheld . . . . . 55 6816 45
- 56 1978 estimated tax payments and credit from 1977 return . . . . . 56
- 57 Earned income credit. If line 31 is under \$8,000, see page 2 of Instructions. If eligible, enter child's name . . . . . 57
- 58 Amount paid with Form 4868 . . . . . 58
- 59 Excess FICA and RRTA tax withheld (two or more employers) . . . . . 59
- 60 Credit for Federal tax on special fuels and oils (attach Form 4136) . . . . . 60
- 61 Regulated Investment Company credit (attach Form 2439) . . . . . 61
- 62 Total. Add lines 55 through 61 . . . . . 62 6816 45

**Refund or Due**

- 63 If line 62 is larger than line 54, enter amount OVERPAID . . . . .
- 64 Amount of line 63 to be REFUNDED TO YOU . . . . .
- 65 Amount of line 63 to be credited on 1979 estimated tax . . . . . 65
- 66 If line 54 is larger than line 62, enter BALANCE DUE. Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number on check or money order . . . . . (Check ☐ if Form 2210 (2210F) is attached. See page 14 of instructions.) \$

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

**TAXPAYER'S COPY**

Your signature		Date	Spouse's signature (if filing jointly, BOTH must sign even if only one had income)	
Paid Preparer's Information	Preparer's signature	ROBINETT NICHOLSON & CO CPAs		Preparer's social security no.
	Firm's name (or yours, if self-employed), address and ZIP code	EXCHANGE NATIONAL BANK BLDG. 671 SO. PERRY STREET MONTGOMERY, AL 36104		409 03 2757
		E.I. No.	53-0654800	
		Date	4/14/79	
Check if self-employed <input type="checkbox"/>				

Please Sign Here

**SCHEDULE TC**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Tax Computation Schedule**

▶ Attach to Form 1040.

**1978**

Name(s) as shown on Form 1040

RUFUS A. LEWIS

Your social security number

155 20 0438

**Part I Computation of Tax for Taxpayers Who Cannot Use the Tax Tables**

Use this part to figure your tax if:

- Your income on Form 1040, line 34, is more than \$20,000 and you checked Filing Status Box 1, 3, or 4 on Form 1040.
- Your income on Form 1040, line 34, is more than \$40,000 and you checked Filing Status Box 2 or 5 on Form 1040.

• You had more exemptions than were covered in the Tax Table for your filing status.

• You figure your tax using the alternative tax computation on Schedule D (Capital Gains and Losses), Schedule G (Income Averaging), or Form 4726 (Maximum Tax on Personal Service Income).

1 Enter the amount from Form 1040, line 34 . . . . .	1	29,693	40
2 Multiply \$750 by the total number of exemptions claimed on Form 1040, line 7 . . . . .	2	1500	00
3 Taxable Income. Subtract line 2 from line 1. (Figure your tax on this amount by using the Tax Rate Schedules or one of the other methods listed on line 4.) . . . . .	3	28183	40
4 Income Tax. Enter tax and check if from: <input checked="" type="checkbox"/> Tax Rate Schedule X, Y, or Z, <input type="checkbox"/> Schedule D, <input type="checkbox"/> Schedule G, or <input type="checkbox"/> Form 4726 . . . . .	4	7583	36
<b>General Tax Credit</b>			
5 Multiply \$35 by the total number of exemptions claimed on Form 1040, line 7. (If you are married filing a separate return, skip lines 6 through 9 and enter the amount from line 5 on line 10.) . . . . .	5	70	00
6 Enter the amount from line 3, above . . . . .	6	28183	40
7 Enter $\begin{cases} \$3,200 \text{ if you are married filing a joint return or a qualifying widow(er)} \\ \$2,200 \text{ if you are single or an unmarried head of household} \end{cases}$ . . . . .	7	2200	10
8 Subtract line 7 from line 6 . . . . .	8	25,983	40
9 Enter 2% of line 8 (but do not enter more than \$180) . . . . .	9	180	00
10 General tax credit. Enter the amount from line 5 or line 9, whichever is larger . . . . .	10	180	00
11 Tax. Subtract line 10 from line 4. (If \$0 or less, enter \$0.) Enter this amount on Form 1040, line 35 . . . . .	11	7403	36

**TC**

**Part II Computation for Certain Taxpayers Who Must Itemize Deductions**

If you are included in one of the groups below, you **MUST** itemize. If you must itemize and the amount on Schedule A (Form 1040), line 40, is more than your itemized deductions on Schedule A, line 39, you must complete Part II before figuring your tax.

**You MUST itemize your deductions if:**

**A.** You can be claimed as a dependent on your parent's return and had interest, dividends, or other unearned income of \$750 or more and less than \$2,200 of earned income if single (less than \$1,600 if married filing a separate return).

**Note:** If your earned income is more than your itemized deductions on Schedule A, line 39, enter your earned income in Part II, line 3, of this schedule, unless you are married filing a separate return and your spouse itemizes deductions. Generally, your earned income is the total of any amounts on Form 1040, lines 8,

13, and 19. See page 11 of the Instructions for Form 1040 for more details.

**B.** You are married filing a separate return and your spouse itemizes deductions. (There is an exception to this rule. You don't have to itemize if your spouse must itemize only because he or she is described in A and enters earned income instead of itemized deductions on Part II, line 3, of this schedule. If this is the case, don't complete Part II. Go back to Form 1040, line 33, and enter \$0. Then go to Form 1040, line 34.)

**C.** You file Form 4563 to exclude income from sources in U.S. possessions. (Please see Form 4563, and Publication 570, Tax Guide for U.S. Citizens Employed in U.S. Possessions, for more details.)

**D.** You had dual status as a nonresident alien for part of 1978, and during the rest of the year you were either a resident alien or a U.S. citizen. However, you don't have to itemize if at the end of 1978, you were married to a U.S. resident or citizen and file a joint return reporting your combined worldwide income.

1 Enter the amount from Form 1040, line 31 . . . . .	1		
2 Enter the amount from Schedule A, line 40 . . . . .	2		
3 Enter the amount from Schedule A, line 39 . . . . .	3		
<b>Caution:</b> If you can be claimed as a dependent on your parent's return, see the Note above. Be sure you check the box below line 33 of Form 1040.			
4 Subtract line 3 from line 2 . . . . .	4		
5 Add lines 1 and 4. Enter here and on Form 1040, line 34. (Leave Form 1040, line 33 blank. Disregard the instruction to subtract line 33 from line 32. Follow the rest of the instructions for Form 1040, line 34.) . . . . .	5		

# Supplemental Income Schedule

1978

(From pensions and annuities, rents and royalties, partnerships, estates and trusts, etc.)  
▶ Attach to Form 1040. ▶ See Instructions for Schedule E (Form 1040).

Name(s) as shown on Form 1040

IRUFUS A. LEWIS

Your social security number  
155 20 0438

**Part I Pension and Annuity Income.** If fully taxable, do not complete this part. Enter amount on Form 1040, line 17. For one pension or annuity not fully taxable, complete this part. If you have more than one pension or annuity that is not fully taxable, attach a separate sheet listing each one with the appropriate data and enter combined total of taxable portions on line 5.

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

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

Have you claimed expenses connected with your vacation home (or other dwelling unit) rented to others (see instructions)? . . . . . ☐ Yes ☐ No  
If "Yes," did you or a member of your family occupy the vacation home (or other dwelling unit) for more than 14 days during the taxable year? ☐ Yes ☐ No

(a) Kind and location of property if residential, also write "R"	(b) Total amount of rents	(c) Total amount of royalties	(d) Depreciation (explain below) or depletion (attach computation)	(e) Other expenses (Repairs, etc.— explain below)
RENTAL HOUSES (R)	2250.00		777.09	1327.16
MT MEIGS FARM LAND	950.00			
6 Totals . . . . .	3200.00		777.09	1327.16
7 Net income or (loss) from rents and royalties (column (b) plus column (c) less columns (d) and (e)) . . . . .			7	1095.75
8 Net rental income or (loss) (from Form 4831) . . . . .			8	
9 Net farm rental profit or (loss) (from Form 4835) . . . . .			9	
10 Total rent and royalty income or (loss) (add lines 7, 8, and 9) . . . . .			10	1095 75

**Part III Income or Losses from—**

	(a) Name	(b) Employer identification number	(c) Your share of gross farming or fishing in- come (see instructions)	(d) Loss	(e) Income
Partnerships					
	11 Add amounts in columns (d) and (e) . . . . .		11		
	12 Column (e), line 11, less column (d), line 11 . . . . .			12	
	13 Additional first-year depreciation . . . . .			13	
	14 Total partnership income or (loss). Combine lines 12 and 13 . . . . .			14	
Estates or Trusts					
	15 Add amounts in columns (d) and (e) . . . . .		15		
	16 Total estate or trust income or (loss). Column (e), line 15, less column (d), line 15 . . . . .			16	
Small Bus. Corps.					
	17 Add amounts in columns (d) and (e) . . . . .		17		
	18 Total small business corporation income or (loss). (Column (e), line 17, less column (d), line 17) . . . . .			18	
	19 TOTAL (add lines 5, 10, 14, 16, and 18). Enter here and on Form 1040, line 18 . . . . .			19	1095 75

Explanation of Column (e), Part II	Item	Amount	Item	Amount
REPAIRS	1053.16			
TAXES	274.00			

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

(a) Description of property	(b) Date acquired	(c) Cost or other basis	(d) Depreciation allowed or allowable in prior years	(e) Method of computing depreciation	(f) Life or rate	(g) Depreciation for this year
1 Total additional first-year depreciation (do not include in items below) . . . . .						
FORM 4562						
2 Totals . . . . .		24,947.23				777.09

▶ See instructions.

▶ Attach this form to your return.

Name(s) as shown on return

Identifying number

RUFUS A. LEWIS

155-20-0438

Use this form as an attachment to an individual, partnership, fiduciary, or corporation return.

[illegible]

4 Totals (add amounts in columns c and g) . . . . .	24,947.23	777.09
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Individual, partnership, and fiduciary filers should include totals from line 4 on the corresponding lines of their regular depreciation schedule. Form 1120 or any of the Form 1120 series (Form 1120S, 1120F, etc.) filers should attach Form 4562 to their return and enter total of line 4, column g, on appropriate depreciation expense line in "Deductions" section of return.

**The Energy Bill recently passed by Congress limits depreciation to the straight line method for certain boilers fueled by oil or gas. For more information, please get Publication 534, Tax Information on Depreciation.**

## Instructions

(Section references are to the Internal Revenue Code unless otherwise specified.)

**Note: Information on Class Life Asset Depreciation Range (CLADR) System is**

**contained in Publication 534, Tax Information on Depreciation.**

**Reasonable Allowance.**—You may deduct a reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in a trade or business, or held for the production of income. The allowance is not allowed for stock in trade, inventories, land, or personal assets. To figure the allowance, write off the cost or other basis to be recovered over the expected useful life of the property.

Depreciation begins when the asset is placed in service and ends when it is re-

tired from service. To figure the depreciation basis for personal property other than livestock, you need not take into account salvage value that is not more than 10% of its cost or other basis. If the salvage value is more than 10% take only the excess into account. These rules apply to property with a useful life of three or more years.

**Depreciation Methods.**—The methods of depreciation under section 167(b) are:

**Straight Line Method.**—To figure the depreciation on property for each year, di-

(Continued on back)



STATE OF ALABAMA  
INDIVIDUAL INCOME TAX RETURN

1978

RECEIVING STAMP

for calendar year 1978 or other taxable year

beginning \_\_\_\_\_, 1978, and ending \_\_\_\_\_, 1979

YOUR SOCIAL SECURITY NO.

155 20 0438

SPOUSE'S SOCIAL SECURITY NO.

First Name(s) and Initial(s)

RUFUS A.

Last Name

LEWIS

Home Address (Number and Street or Rural Route)

801 BOLIVAR ST.

City, Town, or Post Office and State

MONTGOMERY AL

Zip Code

OCCUPATION

YOURS

U.S. MARSHAL

WIFE'S

Do Not Write In This Space

Comp: Verified \_\_\_\_\_

Reviewed by \_\_\_\_\_

Add'l Tax \$ \_\_\_\_\_

Interest \$ \_\_\_\_\_

Total Add'l \$ \_\_\_\_\_

Date \_\_\_\_\_

Ser. No. \_\_\_\_\_

This form for use of RESI-  
DENTS OF ALABAMA.Non-residents with income from  
within Alabama use Form 40B.

Name and address of present employer U.S. DEPT. OF JUSTICE

Were you (or your wife) 65 years of age or over on Dec. 31, 1978? YES Were you a legal resident of Alabama the entire year 1978? YES

If not, state period of residence. (From (Month)(Day)(Yr.) through (Month)(Day)(Yr.)) Did your wife (or husband) earn a separate income? NA

Has same been included herein? If not, state name under which separate return was filed.

List spouse's social security number above. Did you file an Alabama return for the year 1977? YES If not, state reason why.

Income reported on your 1978 Federal Income Tax Return. \$ 29,683.40

## PERSONAL EXEMPTION

## CREDIT FOR DEPENDENTS

Status

Num-  
ber of  
Months

Credit Claimed

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

Name

Relationship

Age

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 (Attach Explanation)

## 1. INCOME - Salaries, Wages, Commissions, etc.

Employer's Name

Where Employed (City &amp; State)

Alabama Income  
Tax WithheldA  
Husband  
or Single Person  
Wages, etc.B  
Wife  
Wages, etc.

(a) U.S. DEPT. OF JUSTICE

MONTGOMERY, AL

\$ 806 85

\$ 26,296 80

\$

(b)

(c)

(d)

(e)

(f)

\$ 806 85

\$ 26,296 80

\$

## 1. TOTALS

2. Income from Dividends (Attach Schedule B) 1040.00

2390 85

3. Income from Interest (Attach Schedule B)

4. Income from Partnerships (Attach Statement of Names and Addresses)

5. Income from Estates or Trusts (Attach Statement of Names and Addresses)

6. Business Income (Attach Schedule C)

7. Income from sale of Real Estate, Stocks, Bonds, etc. (Attach Schedule D)

8. Income from Rents and Royalties (Attach Schedule E) 1040.00

1095 75

9. Income from Farming and Other Sources (Attach Schedule F or explanation)

10. TOTAL INCOME (Total of Lines 1 thru 9) Enter Here &amp; on Line 1, Part I, Page 2

\$ 29,783 40

\$

## INDICATE SCHEDULES ATTACHED:

A ☐Itemized  
DeductionsB ☒Dividends  
& InterestC ☐Business  
IncomeD ☐Capital  
GainsE ☒Rents &  
RoyaltiesF ☐Farm  
IncomeM ☐Medical-Age  
65 or OlderMR ☐Military  
RetirementIF THE OPTIONAL DEDUCTION IS USED IN LIEU OF THE ITEMIZED DEDUCTION, CHECK HERE ☐  
AND COMPLETE PARTS I & II ON PAGE 2, OTHERWISE COMPLETE PARTS I, II, & III ON PAGE 2

16. TAX DUE - From Line 16, Part I, Page 2

\$ 784 35

17. Income Tax Paid to Other States - Attach Copy of Return Filed With Other State  
(See instructions for limitations)

18. Net Tax Due Alabama (Line 16 minus 17 - Cannot be Less Than Zero)

\$ 784 35

19. TOTAL TAX DUE - Enter in Column A Total of Line 18, Columns A and B

\$ 784 35

20. Tax Withheld (Line 1 above) Attach Forms A-2

\$ 806 85

21. Payments and Credits on 1978 Declaration of Estimated Tax

22. TOTAL (Total of Lines 20 and 21)

\$ 806 85

23. If tax (Line 19) is larger than payments (Line 22), enter BALANCE DUE and  
mail return to: Alabama Income Tax Div., P.O. Box 2401, Montgomery, Ala. 36140.  
Make remittance payable to: Alabama Department of Revenue, Income Tax DivisionThis Amount Must Be Paid  
In Full With This Return24. If payments (Line 22) are larger than tax (Line 19), enter OVERPAYMENT and  
mail return to: Ala. Income Tax Refund, P.O. Box 154, Montgomery, Ala. 36135...

\$ 22 50

25. Enter amount of Line 24 you want

CREDITED on your 1979 estimated tax \$

Enter amount of Line 24 you want  
REFUNDED to you \$ 22 50I 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. If married, I also agree that, in using this form to separately report the income of my spouse  
and myself, I shall be jointly and severally liable for the income tax that may be determined to be due on this return.

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

(Signature of husband or single person) (Date)

ROBINETT NICHOLSON &amp; CO CPAs

(Name of firm or employer, if any)

TAXPAYER'S COPY

(Signature of wife)



**PART I - COMPUTATION OF NET INCOME AND TAX DUE.**

		A		B	
1. TOTAL INCOME from line 10, Page 1		\$ 29,783	40	\$	
2. Total Combined Income - Add Columns A & B	\$ 29,783 40				
3. Divide line 1 column A by line 2 - Husband	100.00%				
4. Divide line 1 column B by line 2 - Wife	%				
5. Total Federal Income Tax from line 7, Part II	\$ 9896 40				
6. Total Itemized Deductions from line 12, Part III - If Optional Deduction is used, enter zero	-0-				
7. Add lines 5 & 6	\$ 9896 40				
8. Multiply line 7 by percentages on lines 3 & 4		9896	40		
9. Subtract line 8 from line 1		\$ 19,887	00	\$	
10. Optional Deduction - 10% of line 1, but not over \$1000.00 in either column - If deductions are itemized, enter zero		1000	00		
11. NET INCOME (Subtract line 10 from line 9)		\$ 18,887	00	\$	
12. Personal Exemption (See Instruction)		1500	00		
13. Credit for Dependents (To Be Claimed By Spouse Furnishing Major Support)					
14. Total of Lines 12 and 13		1500	00		
15. Amount Taxable (Subtract line 14 from line 11)		\$ 17,387	00	\$	
16. TAX DUE (See Rate Schedule in Instruction) Enter here and on line 16, page 1		\$ 784	35	\$	

**PART II - SCHEDULE OF FEDERAL INCOME TAX PAID IN 1978 (See Instructions)**

If a joint Federal Income Tax Return and separate Alabama Income Tax Returns are filed by a married couple, the Federal income tax deductible shown on Line 7 must be prorated by the percentages shown on Lines 3 & 4, Part I or 50-50 if that method is elected.

shown on Line 7 must be prorated by the percentages shown on Lines 3 & 4, Part I or 50-50 if that method is elected.			
1. Federal Income Tax withheld in 1978 .....		\$ 6816	45
2. Federal Income Tax paid on 1978 Estimate in 1978 .....			
3. Additional tax paid with your 1977 Federal Return in 1978 .....		3079	95
4. Federal Income Tax paid in 1978 for the year(s) _____ .....			
5. Total Federal Income Tax paid in 1978 .....		\$ 9896	40
6. Less: Federal Income Tax Refunds Received in 1978 .....			
7. Total Federal Income Tax deductible (Enter here and on line 5, Part I, Page 2 .....		\$ 9896	40

**PART III - ITEMIZED DEDUCTIONS - FOR PERSONS NOT USING STANDARD DEDUCTION ON LINE 10, PART I (See Inst.)**

**IMPORTANT: PLEASE READ CAREFULLY BEFORE LISTING ITEMIZED DEDUCTIONS.**

Alabama Income Tax Law requires married taxpayers filing separate returns to claim the itemized deductions actually paid by each spouse in his or her own return. In lieu of keeping separate records required by this method, a husband and wife filing separately will be permitted to:

- (1) Prorate the total deductions on a 50-50 basis;

- (1) Prorate the total deductions on a 50-50 basis.
- (2) Prorate the total deductions by the ratio that the total income of each spouse bears to the total income of both spouses.

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(2) Prorate the total deductions by the ratio that the total income of each spouse bears to the total income of both spouses. If deductions are claimed on the basis of actual separate records, married persons filing separately may not combine their returns on one form but must file two forms.

Indicate the method you have used by checking the appropriate square.

☐ **separate records:**

☐ 50-50 basis:

☐ percentage of income

Medical and Dental Expense			Contributions		
1. Total cost of medicine and drugs .....	\$		Total cash contributions for which you have receipts, cancelled checks, money orders, etc.	\$	49 00
2. Enter 1% of line 2, Part I (see inst.) .....			Other contributions (List payees and amounts)		
3. Subtract line 2 from line 1 .....	\$				
4. Enter other medical and dental expenses:					
Insurance premiums for medical care .....					
Doctors, dentists, etc. ....					
Hospitals .....					
Other (Itemize - include hearing aids, dentures, eyeglasses, transportation, etc.) .....					
			9. Total Contributions, see instructions for maximum limitation .....	\$	49 00
			Interest Expense	\$	
			Home Mortgage .....		
			Other (Itemize) .....		
5. Total (add lines 3 and 4) .....	\$				
6. Enter 3% of line 2, Part I (see inst.) .....					
7. Subtract line 6 from line 5; see instructions for maximum limitation .....	\$				
<b>Taxes (Other than Federal Income Tax)</b>					
Real Estate .....	\$				
Gasoline .....					
Sales .....		404 25	10. Total Interest Expense .....	\$	
Personal Property .....			Miscellaneous Deductions	\$	
FICA (Social Security) .....					
Others (Itemize) .....					
			11. Total Miscellaneous Deductions .....	\$	
			12. TOTAL (Add lines 7, 8, 9, 10, & 11)		
8. Total Taxes .....	\$	404 25	Enter here and on line 6, Part I, Page 2.....	\$	