

S & R Inc. 75 1078712
 DBA-Carousel Club
 1312 1/2 Commerce St.
 Dallas, Texas

C 13c

WITHHOLDING TAX STATEMENT 1962:
 Federal taxes withheld from wages

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

SOCIAL SECURITY INFORMATION				return
\$ 650.00 Total F.I.C.A. wages paid in 1962	\$ 20.31 F.I.C.A. employee tax withheld, if any	\$ 650.00 Total wages* paid in 1962	\$ 88.10 Federal income tax withheld, if any	

Jack Ruby
 3508 Oak Lawn
 Dallas, Texas

INSTRUCTIONS: This is not a tax return but you must file it with Form 1041, or Form 1040. See instructions on other side of Form 1041 or copy C. If you have other income you report less than will be withheld at the rates except as to which you are entitled, you may indicate the withholding by claiming a smaller withholding, or you may enter an agreement with your employer for more substantial amounts withheld. See Form W-4.

FOR USE OF INTERNAL REVENUE SERVICE

Employee's copy and employer's copy

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

FORM W-2—U. S. Treasury Department, Internal Revenue Service

* Before making deductions, see Form 1041 or 1040.

COMMISSION EXHIBIT No. 1713

NOTICE TO EMPLOYEE:

1. **Income Tax Wages.**—This statement is important. It must be filed with your U. S. Income Tax Return for 1962. If your account number, name, or address is stated incorrectly, correct the information on copy B and notify your employer.
2. **Social Security Wages.**—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.
3. **Credit For F.I.C.A. Tax.**—If more than \$150.00 of F.I.C.A. (social security) employee tax was withheld during 1962 because you received wages from more than one employer, the excess should be claimed as a credit against income tax. See instructions with your income tax return.

* See instructions regarding gross wages.

COMMISSION EXHIBIT No. 1713—Continued

F 909237

1040 U.S. INDIVIDUAL INCOME TAX RETURN—1962

U.S. Treasury Department Internal Revenue Service Form 1040-1962 (Use for year beginning 1962 ending 1962)

Name (Last, first, middle initial) **Jack Ruby** (If joint return of husband and wife, give first names and middle initials of both.)
 Social Security Number **Wife's Social Security Number**
Night Club Operator

Home address **223 So. Bowling, Apt. 207** (Number and street or P.O. Box)
 City, State, and ZIP Code **Dallas, Texas 75201**

Check 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 returns Wife or husband also files 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 **S & R, Inc.** City and State **Dallas, Texas** (a) Wages, etc. **\$ 650.00** (b) Federal income tax withheld **88.40**

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

2. Totals **650.00** **88.40**

3. "Sick pay" if included in line 1 (attach required statement) **650.00**

4. Subtract line 3 from total wages **650.00**

5. a. Dividends (Schedule B)
 b. Interest (Schedule B or other list)
 c. Rents, royalties, pensions, etc. (Schedule B)
 6. Business income (Schedule C) **5,619.65**

7. Sale or exchange of property (Schedule D)

8. Farm income (Schedule F)

9. Total (add lines 4 through 8) **6,269.65**

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.
 Find your tax in table on page 10 of instructions.
 Do not use lines 11 a, b, c, d, or d.
 Enter tax on line 12.

11. Tax Rate Schedule
 a. If you itemize deductions, enter total from page 9.
 If line 9 is \$5,000 or more and you do not request over 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 **1**, multiply by \$600.
 d. Subtract line 11c from line 21b. 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) **3,111.10**

13. Self-employment tax (Schedule C-3 or F-1) **195.05**

14. Total (add lines 12 and 13) **3,306.15**

PAYMENTS AND CREDITS

15a. Tax withheld (line 9, col. (b) above). Attach Form(s) **88.40**

b. Payments and credits on 1962 Declaration of Estimated Tax **195.05**

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) **88.40**

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. **1,217.75**

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 the balance to: **U.S. Savings Bonds; or Refund**

* List your exemptions and sign on other side

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COMMISSION EXHIBIT No. 1713—Continued

SCHEDULE A—EXEMPTIONS (See page 6 of instructions)

1. Exemptions for yourself and wife (only if all her income is included on this return, or the husband is dead):
 Check (a) Regular \$600 exemption Yourself Wife (See instructions for age)
 which (b) Additional \$600 exemption if 65 or over at end of 1962 Yourself Wife
 apply (c) Additional \$600 exemption if blind at end of 1962 Yourself Wife **1**

2. Exemption 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 declaration described on page 7 of instructions.

NAME: _____
 Enter name of child or dependent (list all)
 Enter age (if child) _____
 Enter address of dependent from years _____
 Relationship: _____
 Enter amount of support furnished by you _____
 Enter amount of support furnished by others (including dependent) _____
 Enter amount of support 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 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 30% of line 9, page 1, except as described on page 7 of instructions) **\$**

Interest expense
 Total interest **\$**

Taxes
 Real estate taxes _____ State income taxes _____
 State and local sales taxes _____ Other taxes (specify) _____
 Total taxes **\$**

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.

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

EXEMPTIONS
 Did you receive an expense allowance or reimbursement, or charge expenses to your employer? Yes No (See page 6 of instructions)
 If "Yes," did you submit itemized accountings of all such expenses to your employer? Yes No

Did you file a return last year? Yes, No. If name or address on last year's return was different from this year, enter name and address used last year:
Jack Ruby, 500 South Marsailles, Apt. 205 Dallas, Texas

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 **Jack Ruby** (Taxpayer's signature and date) **1/13/63** (If married, both husband and wife must sign)
 My spouse's signature and date _____
 Signature of preparer (other than taxpayer) _____
 (Address) **Dallas, Texas** (Date) **1-13-63**

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COMMISSION EXHIBIT No. 1713—Continued

SCHEDULE C (Form 1040) <small>U. S. Treasury Department Internal Revenue Service</small>	PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION <small>(Compute social security self-employment tax on Schedule C-3 (Form 1040))</small>	1962
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Attach this schedule to your income tax return, Form 1040 — Partnerships, joint ventures, etc., must file on Form 1065

Name and address as shown on page 1, Form 1040 Your Social Security Number

Jack Ruby, 223 So. Ewing, Apt. 207, Dallas, Texas

A. Principal business activity **Night Club** product **Club**
(See separate instructions) (For example: retail—grocer, wholesaler—tobacco, legal—services, manufacturing—furniture, etc.)

B. Business name **Club Vegas** C. Employer Identification Number **75-0949491**

D. Business location **3508 Oak Lawn** Dallas Texas
(City or post office) (State)

E. Indicate method of accounting: cash accrual other.

1. Gross receipts or gross sales	Less: Returns and allowances	48,150.00
2. Inventory at beginning of year (if different than last year's closing inventory attach explanation)	165.00	
3. Merchandise purchased	less cost of any items withdrawn from business for personal use	6,697.23
4. Cost of labor (do not include salary paid to yourself)		
5. Material and supplies		
6. Other costs (explain in Schedule C-1)	6,862.23	
7. Total of lines 2 through 6	175.00	
8. Inventory at end of this year		
9. Cost of goods sold (line 7 less line 8)		6,687.23
10. Gross profit (subtract line 9 from line 1)		41,462.77

OTHER BUSINESS DEDUCTIONS

11. Depreciation (explain in Schedule C-2)		
12. Taxes on business and business property (explain in Schedule C-1)	2,502.24	
13. Rent on business property	6,000.00	
14. Repairs (explain in Schedule C-1)	228.47	
15. Salaries and wages not included on line 4 (exclude any paid to yourself)	22,359.88	
16. Insurance		
17. Legal and professional fees		
18. Commissions		
19. Amortization (attach statement)		
20. Interest on business indebtedness		
21. Bad debts arising from sales or services		
22. Losses of business property (attach statement)		
23. Depletion of mines, oil and gas wells, timber, etc. (attach schedule)		
24. Other business expenses (explain in Schedule C-1)	4,752.53	
25. Total of lines 11 through 24		35,843.12
26. Net profit (or loss) (subtract line 25 from line 10). Enter here on line 1, Schedule C-3, and on line 6, page 1, Form 1040.		5,619.65

SCHEDULE C-1. EXPLANATION OF LINES 4, 12, 14, AND 24

Line No.	Explanation	Amount	Line No.	Explanation	Amount
24	Advertising	2,283.12	14	Repairs & Maint.	228.47
24	Telep. & Teleg.	334.78			
24	Light, Heat & Water	1,141.25			
24	Ice	218.76			
24	Laundry Service	171.16			
24	Supplies	279.83			
24	Dues & Subscription	291.00			
24	Misc. Expense	32.63			

Foreign government or an international organization which is organized under the International Organizations Immunities Act, is subject to the social security self-employment tax. These employees should report their income from such employment on line 10, of this Schedule; compute their self-employment tax and file the schedule with their Form 1040. In item B of Schedule SE, enter "Employee of foreign government, etc."

Farm income.—Farmers report farm income and net earnings from farm self-employment on separate Schedules F and F-1 (Form 1040).

EXCLUSIONS
 Income (or loss) from the following sources and deductions attributable thereto are not taken into account in figuring net earnings from self-employment. Use line 4 to exclude any such amounts reported on separate Schedule C (Form 1040) that should not be taken into account in figuring your self-employment income.

Doctors of medicine.—Income from the performance of service as a doctor of medicine or income from the performance of such service by a partnership.

Christian Science practitioners.—Income from the performance of service as a Christian Science practitioner, unless such Christian Science practitioner elects by filing Form 2031 to be covered by the Social Security Act, as explained above.

Religious services.—Income from the performance of service by a duly ordained, commissioned, or licensed minister of a church in the exercise of his ministry or by a member of a religious order in the exercise of duties required by such order, unless such minister or member of a religious order elects by filing Form 2031 to be covered by the Social Security Act, as explained above.

Employees and public officials.—Income (less, salaries, etc.) from the performance of service as:

(a) a public official, including a notary public;
 (b) an employee or employee representative under the Railroad Retirement System; or
 (c) an employee (except as indicated above).

Note.—The income of an employee over the age of 18 from the sale of newspapers or magazines to an ultimate consumer is subject to the self-employment tax if the income consists of retained profits from such sales.

Real estate rentals.—Rentals from real estate, except rentals received in the course of a trade or business or a real estate dealer. This includes cash and crop shares received from a tenant or absentee owner. These amounts should be reported in Part IV, Schedule B (Form 1040). However, rental income from a farm is not excluded if the rental arrangement provides for material participation by the landlord and he does so periodically, materially in the production or in the management of the production of one or more farm products on his land. Such income represents farm earnings and should be reported on separate Schedules F and F-1.

Payments for the use or occupancy of rooms or other space where services are also rendered to the occupant, such as rooms in hotels, boarding houses, apartment houses furnishing hotel services, tourist camps or homes, or space in parking lots, warehouses, or storage garages do not constitute rentals from real estate and are included in determining net earnings from self-employment on this Schedule.

Interest and dividends.—Income on bonds, stocks, and interest on bonds, debentures, notes, certificates, or other evidence.

JOINT RETURNS

Where husband and wife file a joint income tax return with Schedule C-3 (Form 1040) should show the name of the one with self-employment income. Where husband and wife each have self-employment income, separate Schedules C and C-3 must be attached for each. In such cases the total of amounts shown on line 26 of each separate Schedule C should be entered on line 6, page 1, Form 1040, and the aggregate self-employment tax (line 11) Schedule C-3 should be entered on line 13, page 1, Form 1040.

COMMUNITY INCOME

For the purpose of computing net earnings from self-employment, if any of the income from a trade or business is community income, all the income from such trade or business is considered the income of the husband unless the wife exercises substantially all the management and control of the trade or business, in which case all of such income is considered the income of the wife. (Also see instructions on partnerships below.)

If separate income tax returns are filed by husband and wife, Schedules C and C-3 should be attached to the return of the one with self-employment income. Community income included on Schedule C must be allocated between the two returns (on line 6, page 1, Form 1040) on the basis of the community property laws.

PARTNERSHIPS

In computing his combined net earnings from self-employment, a partner should include his entire share of such earnings from a partnership including any guaranteed payments. No part of that share may be allocated to the partner's wife (or husband) even though the income may, under State law, be community income. In the case of a husband and wife partnership, like other partnerships, the distributive share of each should be entered in Part IV of Schedule B (Form 1040) for income tax purposes.

For self-employment tax purposes the distributive share of each partner should be entered on line 5(a) of this Schedule (except that farm partnership earnings are to be reported on line 10). Schedule F-1 (Form 1040) rather than on line 5(b) of this schedule).

Note.—If a member of a continuing partnership dies, a portion of the deceased partner's distributive share of the partnership's ordinary income (or loss) for the taxable year of the partnership in which he died must be included in the partner's net earnings from self-employment. In such cases consult your nearest Internal Revenue Service office as to how to report.

SCHEDULE SE (Form 1040)

Schedule SE, which is the lower portion of this Schedule, provides the Social Security Administration with the information to self-employment income necessary for computing benefits.

To ensure proper credit to your account, be sure to enter your name and social security account number on Schedule SE (Form 1040) exactly as they are shown on your social security card. If you do not have a social security account number, you must get one. These account numbers are obtainable from any social security district office. Your local post office will give you the address. Do not delay filing your return beyond the due date.

Regardless of whether joint or separate returns are filed by husband and wife, Schedule SE (Form 1040) must show only the name of the one with the self-employment income. However, if both had self-employment income, a separate Schedule SE must be filed by each.

U. S. GOVERNMENT PRINTING OFFICE 10-7170-1

SCHEDULE C-3 (Form 1040)	COMPUTATION OF SOCIAL SECURITY SELF-EMPLOYMENT TAX (See instructions on page 2)	1962
<p>► If you had wages of \$4,800 or more which were subject to social security taxes, do not fill in this page. ► Complete only one Schedule C-3; if you had more than one business, combine profits (or losses) from all of your businesses on this Schedule. ► Each self-employed person must file a separate schedule. See instructions, page 2, for joint returns and partnerships.</p>		
<p>NAME AND ADDRESS (as shown on page 1 of Form 1040) Jack Ruby, 223 So. Ewing, Apt. 207, Dallas, Texas</p>		
<p>NAME OF SELF-EMPLOYED PERSON (as shown on social security card) Jack Ruby Your Social Security Number</p>		
1. Net profit (or loss) shown on line 26 Schedule C (Form 1040) (Enter combined amount if more than one business)	5,619.65	
2. Add to net profit (or subtract from net loss) losses of business property shown on line 22, Schedule C		5,619.65
3. Total (or difference)		5,619.65
4. Net income (or loss) from excluded services or sources included on line 3 (see "Exclusions," page 2). Specify excluded services or sources		
5. Net earnings (or loss) from self-employment— (a) From business (line 3 less any amount on line 4).....	5,619.65	
(b) From partnerships, joint ventures, etc. (other than farming).....		
(c) From service as a minister, member of a religious order, or a Christian Science practitioner. Enter only if you have filed or are filing Form 2031 (see instructions, page 2).		
(d) From farming reported on line 2 (or line 3 if option used), separate Schedule F-1 (Form 1040).....		
(e) From service with a foreign government or international organization.....		
6. Total net earnings (or loss) from self-employment reported on line 5. Enter here and in item F below. (If line 6 is under \$400, you are not subject to self-employment tax. Do not fill in rest of page.)	5,619.65	
7. The largest amount of combined wages and self-employment earnings subject to social security tax is.....	\$ 4,800.00	
8. Total wages, covered by social security, paid to you during the taxable year. (For "covered" wages see "F. I. C. A. Wages" box on Form W-2.) Enter here and in item G below.	650.00	
9. Balance (line 7 less line 8)	\$ 4,150.00	
10. Self-employment income—line 6 or 9, whichever is smaller. Enter here and in item H below.	4,150.00	
11. Self-employment tax—If line 10 is \$4,800, enter \$225.90. If less, multiply the amount on line 10 by 4.7%. Enter this amount here and on line 13, page 1, Form 1040.	195.05	

Do not detach

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SCHEDULE C-2 EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED ON LINE 11

This schedule is to be filled out for taxpayers who claim the deduction for depreciation on their 1962 income tax return. It should be attached to the return if the depreciation claimed on line 11 of Form 1040 is more than \$100. If the depreciation claimed is \$100 or less, it should be attached to the return if the taxpayer is a partner in a partnership or a shareholder in a corporation. If the depreciation claimed is more than \$100, the taxpayer should also attach a copy of this schedule to the return. If the depreciation claimed is \$100 or less, the taxpayer should also attach a copy of this schedule to the return if the taxpayer is a partner in a partnership or a shareholder in a corporation. If the depreciation claimed is more than \$100, the taxpayer should also attach a copy of this schedule to the return. If the depreciation claimed is \$100 or less, the taxpayer should also attach a copy of this schedule to the return if the taxpayer is a partner in a partnership or a shareholder in a corporation.

1. Date and purchase price Description of property	2. Cost or other basis at beginning of year (Exclude loans taken)	3. Asset acquisition year (or date acquired)	4. Applicable percentage (See instructions on Rev. Rul. 67-21)	5. Depreciation allowed or allowable in prior years	6. Method of computing depreciation	7. Class OR Rate (%) of asset	8. Depreciation for this year
1. Totals							
2. Less: Amount of depreciation claimed on Schedule C							
3. Balance—Enter here and on line 11, page 1							
4. Amount of additional first year depreciation included above							
5. Cost or other basis of fully depreciated assets still in use							

INVENTORY QUESTIONS

- Was inventory valued at—Cost ; lower of cost or market ; other . If other, attach explanation.
 - Have write-downs been made to inventory? Yes No . If "Yes," were the write-downs computed on the basis of:
 - Percentage reductions from parts of the inventory
 - Percentage reductions from the total inventory
 - Valuation of individual items.
 If "a" or "b" is checked, enter the percentage of write-downs%. For "a," "b," or "c" enter the dollar amount of write-downs \$
(If not available, estimate and indicate that the figure is an estimate.)
 - Was the inventory verified by physical count during the year?
Yes No . If "No," attach explanation of how the closing inventory was determined.
 - Was there any substantial change in the manner of determining quantities, costs or valuations between the opening and closing inventories? Yes No . If "Yes," attach explanation.
- NOTE: If a direct answer cannot be given to a question, attach explanation.

EXPENSE ACCOUNT INFORMATION

Enter information with regard to yourself and your five highest paid employees. In determining the five highest paid employees, expense account allowances must be added to their salaries and wages. However, the information need not be submitted for any employee for whom the combined amount is less than \$10,000, or for yourself if your expense account allowance plus line 26, page 1, is less than \$10,000. See separate instructions for Schedule C, for definition of "expense account."

Name	Expense account	Salaries and Wages
Owner		XXXXXXXXXXXX
1.		
2.		
3.		
4.		
5.		

Did you claim a deduction for expenses connected with: (If answer to any question is "YES," check applicable boxes within that question.)

- A hunting lodge , working ranch or farm , fishing camp , resort property , pleasure boat or yacht , or other similar facility ? (Other than where the operation of the facility was your principal business) YES NO
- Vacations for you or members of your family, or employees or members of their families? (Other than vacation pay reported on Form W-2) YES NO
- The leasing, renting, or ownership of a hotel room or suite , apartment , or other dwelling which was used by you, your customers, employees, or members of their families? (Other than use by yourself or employees while in business travel status) YES NO
- The attendance of members of your family or your employees' families at conventions or business meetings? YES NO

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JACK RUBY - DBA
CLUB VEGAS
3508 OAK LAWN-DALLAS, TEXAS

STATEMENT OF INCOME, PROFIT & LOSS
CALENDAR YEAR 1962

Gross Receipts		\$48,150.00
<u>Cost of Goods Sold</u>		
Inventory 1-1-62	\$ 165.00	
Purchases	<u>6,697.23</u>	
Less: Inventory 12-31-62	<u>175.00</u>	
Total Cost of Goods Sold		<u>\$ 6,687.23</u>
Gross Profit		<u>\$41,462.77</u>
Less: <u>Operating Expenses</u>		
Salaries	\$22,359.88	
Rent	6,000.00	
Advertising	2,283.12	
Telephone & Telegraph	334.78	
Light, Heat & Water	1,141.25	
Ice	218.76	
Laundry	171.16	
Supplies	279.83	
Repairs & Maintenance	228.47	
Dues	291.00	
Taxes	2,502.24	
F.I.C.A.	\$ 698.86	
T.F.C.	282.70	
Fed. Unemployment Tax	161.54	
License-Beer	30.00	
State & County	64.38	
State Tax	<u>1,264.76</u>	
Miscellaneous Expense	<u>32.63</u>	
Total Expenses		<u>\$35,843.12</u>
Net Income		<u>\$ 5,619.65</u>

FORM 2688 (Rev. Dec. 1962)		U.S. Treasury Department—Internal Revenue Service APPLICATION FOR EXTENSION OF TIME TO FILE U.S. Individual Income Tax Return	
File in duplicate with your District Director on or before the due date for filing the return.		Name <u>JACK RUBY</u>	Your Social Security Number
Address <u>3508 OAKLAWN AVE.</u> (Number, oak street or rural route)		<u>DALLAS</u> (City, town, or post office)	<u>TEXAS</u> (State)
		<u>APRIL 30, 1962</u> (Date)	

1. An extension of time until APRIL 30, 1962 is hereby requested in which to file the individual income tax return (Form 1040) of the taxpayer named above for the calendar year 1962 or other taxable year beginning and ending
2. State *in detail* the reason the extension is needed (see instruction 3):
INCOMPLETE RECORDS
3. Did you file an individual income tax return on time (including any authorized extension) for each of the 3 years immediately preceding the year for which this extension is requested? Yes No
If the answer is NO, list each year during the 3-year period for which a return was not timely filed, and state the reason.
4. Were you required to file a declaration of estimated tax for the year for which this extension is requested?
 Yes No
If the answer is YES, was each installment payment made on or before its due date? Yes No None required
- Jack Ruby*
(Taxpayer's signature)
- *If signed on behalf of the taxpayer by another person, see instruction 6 on reverse side.
- THE INTERNAL REVENUE SERVICE WILL INDICATE BELOW WHETHER THE EXTENSION IS GRANTED OR DENIED AND WILL RETURN THE ORIGINAL OF THIS APPLICATION TO YOU.

NOTICE TO APPLICANT:

- Your application is approved. This form must be attached to your individual income tax return when filed as evidence that the extension was granted. Interest accrues at the rate of 6 percent per year on any tax due for the year from the regular due date of the return until paid.
- Your application cannot be considered since it was received in this office after the due date of the return. Your return should be filed without further delay. Please attach this form to the return to explain the delay in filing.
- Careful consideration has been given to the reasons and other data given in your application but it has been determined that the extension is not warranted. Your return should be filed by the regular due date or within 70 days of the date of signature of this notice if the end of such 70-day period is later than the regular due date. Please attach this form to the return to explain the delay in filing.
- Other

APR 16 1962

(Date)

(District Director)

INSTRUCTIONS

1. **When to file.**—A taxpayer desiring an extension of time for filing an individual income tax return on Form 1040 must submit an application on or before the due date of the return. If possible the application should be submitted in sufficient time to enable the District Director to consider and to act on the application before the regular due date of the return.

2. **How and where to file.**—Complete this form in duplicate and file with the District Director of Internal Revenue for the district in which you live.

U.S. citizens abroad who have no legal residence or place of business in the United States should file with the Director of International Operations, Internal Revenue Service, Washington 25, D.C. If a U.S. citizen abroad is requesting an extension of time for filing because he expects to receive income which will be exempt under section 911 of the Internal Revenue Code, he should use Form 2350 rather than this form.

3. **Reasons for extension.**—The District Director will grant a reasonable extension of time for filing a return if the taxpayer files a timely application which establishes that he is unable to file the return by the due date because of circumstances beyond his control. Generally, an application will be considered in the light of the efforts made by the taxpayer to fulfill his own filing responsibility, rather than the convenience of anyone who assists him. However, consideration will be given to circumstances in which the taxpayer's practitioner is unable, due to reasons beyond his control, to complete the return for filing by the due

date, or to other circumstances in which a taxpayer is unable to get essential professional assistance in spite of timely efforts to obtain it.

The reason for the application which is called for in Item 2 should be explained to clearly describe the circumstances beyond the taxpayer's control, which have caused the unavoidable delay in filing the return. Applications which give incomplete reasons such as "illness" or "practitioner too busy" without adequate explanations, will not be approved.

4. **Blanket requests.**—Blanket requests for extensions will not be granted.

5. **Period of extension.**—Generally, extensions of time on an initial application will be limited to a period of time not in excess of 60 days. Longer periods of time will not be granted unless sufficient need for such extended period is clearly shown. In no event will an extension be granted in excess of 6 months for taxpayers within the United States.

6. **Signature.**—The application must be signed by the taxpayer or a duly authorized agent. If it is signed by a person with a duly authorized power of attorney, a statement to that effect should be made below. It will not be necessary to attach a copy of the power of attorney.

If the taxpayer is unable to sign the application because of illness, absence, or other good cause, any person standing in close personal or business relationship to him may sign the application. However, the signer must state below the reasons for his signature and his relationship to the taxpayer.

(For additional information)

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*Internal Revenue Service
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