

FORM 1040

U.S. INDIVIDUAL INCOME TAX RETURN—1961

F 611094

U.S. Treasury Department
Internal Revenue Service

1961 ending

First name and initial: Jack
Last name: Ruby
(If joint return of husband and wife, use first names and middle initials of both)

Home address: 3508 Oak Lawn
(Number and street or rural route)

Dallas Texas
(City, town, or post office) (Postal zone number) (State)

Your Social Security Number

Occupation: Night Club Operatp
 Wife's Social Security Number

Occupation

Check Single; Unmarried head of Household; Surviving widow or widower with dependent child;
 One Married filing joint return; Married filing separate return—Name of wife (husband)

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

1. Wages, salaries, tips, etc., and excess of allowances over business expenses.	(a) Wages, etc.	(b) Federal income tax withheld
Employer's name: Carousel Club Where employed (city and state): Dallas, Texas	\$ 900 00	\$

Assessment	Dist.
1. Tax	
2. Paid	
3. Total	56.82
4. Total	3.40
5. Total	60.22
6. Code Section	6651A-66
7. Initials	
8. Assessment Date	9451
9. Serial No.	07

more than one employer, see page 4 of instructions
 Totals here → 900 00

Attach required statement) → 900 00

Partnerships (Schedule B—if required by instructions page 5)

6,255 29

7,155 29

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.

715 52

6,439 77

600 00

5,839 77

1,318 18

e schedule) or F-1)

PAYMENTS AND CREDITS

15. (a) Payments (attach Forms W-2, Declaration of Estimated Tax)

750 00

d. Other income credit

e. Other credits (Specify—see page 5 of instructions)

f. Total (add lines a, b, c, d and e)

750 00

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

TAX DUE OR REFUND

16. If payments and credits (line 15f) are less than tax (line 14), enter Balance Due here → 586 18
 Pay in full with this return to "Internal Revenue Service."

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

18. Line 17 to be: (a) Credited on 1962 estimated tax \$; (b) Refunded \$

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

Sign here: Jack Ruby (Taxpayer's signature and date) 5-19-62 (If joint return, BOTH HUSBAND AND WIFE MUST SIGN) (Date)

Sign here: Bob Weaver (Signature of preparer other than taxpayer) 1706 1/2 Forest Ave. 5-19-62 (Address) (Date)

Attach Check or Money Order Here

Attach Copy B of Forms W-2 Here

REC'D WITH REMITTANCE
 MAY 21 1962
 ST. DIRECTOR'S OFFICE
 DALLAS
 TEXAS

44
51

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

Check blocks which apply:	(a) Regular \$600 exemption	<input checked="" type="checkbox"/> Yourself	<input type="checkbox"/> Wife	Enter number of exemptions checked →
	(b) Additional \$600 exemption if 65 or over at end of 1961	<input type="checkbox"/> Yourself	<input type="checkbox"/> Wife	
	(c) Additional \$600 exemption if blind at end of 1961	<input type="checkbox"/> Yourself	<input type="checkbox"/> Wife	

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 "9" or "0"	Did dependent have income of \$600 or more?	Amount YOU furnished for dependent's support. If 100% write "ALL"	Amount furnished by OTHERS including dependent
				\$	\$

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

1

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

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

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

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

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

Interest

Total interest

Taxes

Real estate taxes State income taxes
 State and local sales taxes Other taxes (specify)

Total taxes

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

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

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

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

Total

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

EXPENSE ACCOUNT INFORMATION

Did you receive an expense allowance or reimbursement, or charge expenses to your employer? ... Yes No | See page 4, instructions.

If "Yes," did you submit itemized accounting of expenses to your employer? ... Yes No

SCHEDULE C
(Form 1040)

U. S. Treasury Department
Internal Revenue Service

PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

(Compute social security self-employment tax on Schedule C-3 (Form 1040))

1961

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

Jack Ruby - 3508 Oak Lawn - Dallas, Texas

A. Principal business activity Night Club (Retail trade, wholesale trade, lawyer, etc.) (Principal product or service)
B. Business name Club Vegas
D. Business location 3508 Oak Lawn - Dallas, Texas **C.** Employer Identification Number 750 949 491
(Number and street or rural route) (City or post office) (State)

1. Total receipts \$	<u>47,555.70</u>	less allowances, rebates, and returns \$		\$47,555	70
2. Inventory at beginning of year (if different than last year's closing inventory attach explanation)	<u>150.00</u>				
3. Merchandise purchased \$	<u>6,933.70</u>	less any items withdrawn from business for personal use \$		6,933.70	
4. Cost of labor (do not include salary paid to yourself)					
5. Material and supplies				226.00	
6. Other costs (explain in Schedule C-2)					
7. Total of lines 2 through 6				7,309.70	
8. Inventory at end of this year	<u>40,411.00</u>			7,144	70
9. Cost of goods sold (line 7 less line 8)				40,411	00
10. Gross profit (subtract line 9 from line 1)					

OTHER BUSINESS DEDUCTIONS

11. Salaries and wages not included on line 4 (exclude any paid to yourself)	<u>21,398.00</u>				
12. Rent on business property	<u>6,000.00</u>				
13. Interest on business indebtedness					
14. Taxes on business and business property	<u>2,488.70</u>				
15. Losses of business property (attach statement)					
16. Bad debts arising from sales or services					
17. Depreciation (explain in Schedule C-1)					
18. Repairs (explain in Schedule C-2)	<u>513.50</u>				
19. Depletion of mines, oil and gas wells, timber, etc. (attach schedule)					
20. Amortization (attach statement)					
21. Insurance					
22. Legal and professional fees	<u>Accounting</u>			200.00	
23. Commissions					
24. Other business expenses (explain in Schedule C-2)	<u>3,555.51</u>				
25. Total of lines 11 through 24				34,155	71
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				6,255	29

INVENTORY INFORMATION

- Method of inventory valuation—Cost ; lower of cost or market ; other . If other, attach explanation.
- Was the method of inventory valuation indicated above the same method used for 1960? Yes No. If "No" attach explanation.
- If inventory is valued at lower of cost or market, enter total cost \$_____ and total market valuation \$_____ of those items valued at market.
- If closing inventory was taken by physical count, enter date inventory was taken 12 - 31 - 61. If not at end of year, attach an explanation of how the end of year count was determined.
- If closing inventory was not taken by a physical count, attach an explanation of how inventory items were counted or measured.

18-70870-1

COMMISSION EXHIBIT No. 1714—Continued

- ▶ If you had wages of \$4,800 or more which were subject to the deduction for social security, do not fill in this Schedule.
- ▶ 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.

NAME AND ADDRESS (as shown on page 1 of Form 1040)

NAME OF SELF-EMPLOYED PERSON (as shown on social security card)

1. Net profit (or loss) shown on line 26 Schedule C (Form 1040) (Enter combined amount if more than one business).....		
2. Add to net profit (or subtract from net loss) losses of business property shown on line 18, Schedule C.....		
3. Total (or difference)		
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)..... (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 on line 6 below		
(If line 6 is under \$400, you are not subject to self-employment tax. Do not fill in rest of page.)		
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 on line 7, below	\$	
9. Balance (line 7 less line 8)	\$	
10. Self-employment income—line 6 or 9, whichever is smaller. Enter here and on line 8, below.....		
11. Self-employment tax—If line 10 is \$4,800, enter \$216.00; if less, multiply the amount on line 10 by 4½%. Enter this amount here and on line 13, page 1, Form 1040		

Important.—The amounts reported on the form below are for your social security account. This account is used in figuring any benefits, based on your earnings, payable to you, your dependents, and your survivors. Fill in each item accurately and completely, but do not detach.

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

U. S. REPORT OF SELF-EMPLOYMENT INCOME

1961

For crediting to your social security account

<p>Indicate year covered by this return (even though income was received only in part of year): 1. Calendar year 1961 <input type="checkbox"/> or other taxable year beginning 1961, ending</p> <p>If less than 12 months, was short year due to (a) <input type="checkbox"/> Death, or (b) <input type="checkbox"/> Change in accounting period, or (c) <input type="checkbox"/> Other.</p> <p>2. BUSINESS ACTIVITIES SUBJECT TO SELF-EMPLOYMENT TAX (Grocery store, restaurant, etc.)</p> <p>3. BUSINESS ADDRESS (number and street, city or post office, postal zone number, State)</p> <p>4. SOCIAL SECURITY ACCOUNT NUMBER OF PERSON NAMED IN ITEM 5 BELOW </p> <p>5. PRINT OR TYPE NAME OF SELF-EMPLOYED PERSON AS SHOWN ON SOCIAL SECURITY CARD</p> <p>6. PRINT OR TYPE HOME ADDRESS (number and street or rural route)</p> <p>(City or post office, postal zone number, State)</p>	<p style="text-align: center;">PLEASE DO NOT WRITE IN THIS SPACE</p> <div style="border: 1px solid black; height: 60px; margin-bottom: 10px;"></div> <p>ENTER TOTAL EARNINGS FROM SELF-EMPLOYMENT SHOWN ON LINE 6 ABOVE.....</p> <p>7. ENTER WAGES, IF ANY, SHOWN ON LINE 8 ABOVE.....</p> <p>8. ENTER AMOUNT SHOWN ON LINE 10 ABOVE.....</p>
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16-70879-1 GPO

In general, every individual deriving self-employment income during the taxable year of \$400, or more, from a trade or business carried on by him or from a partnership of which he is a member is subject to the self-employment tax. This computation is made on lines 1 through 11. This tax must be paid regardless of age and even though the individual is receiving social security benefits.

Ministers, members of religious orders, and Christian Science practitioners.—Duly ordained, commissioned, or licensed ministers of churches, members of religious orders (who have not taken a vow of poverty), and Christian Science practitioners are not automatically covered by the Social Security Act, but may elect to be covered by filing Form 2031. Copies are available in the office of any district director of Internal Revenue. The instructions on the form set out the provisions of the law which permit these forms under certain conditions to be filed to cover ministers, and others mentioned above. Do not delay filing your income tax return beyond the due date even though you have not obtained a Form 2031. In such case, complete this Schedule, file it with Form 1040, and then file Form 2031 as promptly as possible to make your election.

Ministers and members of religious orders who desire coverage shall in addition to their other items of income include for the purpose of determining net earnings from self-employment (but not for income tax purposes) the rental value of a parsonage or allowance for the rental value of the parsonage, and the value of meals and lodging furnished them for the convenience of their employers.

U. S. Citizens employed by foreign governments or international organizations.—A U. S. citizen employed in the United States, Puerto Rico, Guam, American Samoa, or the Virgin Islands by a foreign government, an instrumentality wholly owned by a 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 self-employment on line 5(e), of this Schedule, compute their self-employment tax, and file the schedule with their Form 1040. On line 2 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 (wages, salaries, etc.) from the performance of service as:

- a public official, including a notary public;
- an employee or employee representative under the railroad retirement system; or
- 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 as a real estate dealer. This includes cash and crop shares received from a tenant or shareholder. 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 participate 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 houses, 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.**—Dividends on shares of stock, and interest on bonds, debentures, notes, certificates, or other evidences

of indebtedness, issued with interest coupons or in registered form by a corporation, or by a government or political subdivision thereof, unless received in the course of a trade or business as a dealer in stocks or securities. These amounts should be reported in Parts I and II of Schedule B.

Property gains and losses.—Gain or loss: (a) from the sale or exchange of a capital asset; (b) to which sections 631 and 1231 are applicable; or (c) from the sale, exchange, involuntary conversion, or other disposition of property if such property is neither (1) stock in trade or other property of a kind which would properly be includable in inventory if on hand at the close of the taxable year, nor (2) property held primarily for sale to customers in the ordinary course of the trade or business. These amounts should be reported on separate Schedule D (Form 1040).

Net operating losses.—No deduction for net operating losses of other years shall be allowed in determining the net earnings from self-employment. Such deduction should be entered on line 3, Part V of Schedule B.

No deductions for personal exemptions.—The deductions for personal exemptions are not allowable in determining net earnings from self-employment.

MORE THAN ONE TRADE OR BUSINESS

If an individual is engaged in more than one trade or business, his net earnings from self-employment are the combined net earnings from self-employment of all his trades or businesses. Thus, the loss sustained in one trade or business will operate to reduce the income derived from another trade or business. An individual shall file in and file only one Schedule C-3, including Schedule SE, for any one year.

JOINT RETURNS

Where husband and wife file a joint income tax return, 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 V 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(b), of this Schedule (except that farm partnership earnings are to be reported on line 1(c), 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 on self-employment income necessary for computing benefits.

To assure 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 have net earnings from self-employment, a separate Schedule SE must be filed by each.