FORM 1096
U.S. Treasury Department
Internal Revenue Service

U.S. ANNUAL INFORMATION RETURN—1963

Summary Report of Forms 1099, 1099 L and 1087 filed with this return

Name of person or organization: Pleasant Valley Water District

Identifying number (See General Instruction 8):)Applied for 2-24-64)

Number and street: P. O. Box 931

City or town: Coalinga

Postal zone number: 93210

State: California

Form No.	No. of forms attached	Total of amounts reported	Form No.	No. of forms attached	Total of amounts reported
		Col. 1. . . . . $			
		Col. 2. . . . . $	1087		Dividends. . . . $
		Col. 3. . . . . $			Interest. . . . . $
1099	5	Col. 4. . . . . $ 1,600.00	1099 L		 XXXXXXXXXX
		Col. 5. . . . . $			
		Col. 6. . . . . $			
		Col. 7. . . . . $			

I hereby declare under the penalties of perjury that to the best of my knowledge and belief the accompanying reports and/or the statements on the reverse of this form, including any accompanying schedules, constitute a true and complete return of payments of the above-described classes of income made by the person or organization named above during the calendar year 1963.

Date 2-25-64 Signature _____ Title Assessor-Collector-Treas.

GENERAL INSTRUCTIONS

1. When and where to file.—This return (Form 1096) must be used to summarize and transmit Forms 1087, 1099, and 1099 L, in accordance with the instructions hereon, and shall be filed, on or before February 28, 1964, with the Director, Internal Revenue Service Center at any one of the following addresses:
(1) 1400 East 95th Street, Kansas City 31, Missouri.
(2) 7 Lake Street, Lawrence, Massachusetts.
(3) Building 230, Utah General Depot, Ogden, Utah.
(4) 4800 Buford Highway, Chamblee, Georgia.
(5) 1200 Gimbel Building, 35 South Ninth Street, Philadelphia 7, Pennsylvania.
(6) 222 East Central Parkway, Cincinnati 2, Ohio.
(7) 3651 South Interregional Highway, Austin 41, Texas.

2. Exclusions from Form 1099.—No report on Form 1099 is required in the following cases: (a) Wages reported on Form W–2; (b) payments to a nonresident alien reported on Form 1042; (c) distributions or salaries to members of a partnership reported on Form 1065; (d) distributions to beneficiaries of trusts or estates reported on Form 1041; (e) rent paid by a tenant to a real estate agent; (f) interest on tax-free covenant bonds reported on Form 1042; and (g) undistributed capital gains of regulated investment companies reported on Form 2439.

3. Nontaxable distributions.—The reverse of this form should be used only to explain dividend distributions (but not distributions in liquidation under section 331) which are considered by a corporation to be nontaxable or partly nontaxable to the shareholders. The full amount of any dividend should be shown on Form 1099 even though a portion thereof is considered nontaxable.

4. Form 1099 L—Distributions in liquidation.—Every corporation making any distribution in liquidation, within the meaning of section 331 of the Code, shall make a report on Form 1099 L with respect to each shareholder to whom such distribution amounting to $600 or more was made during the calendar year 1963, unless such distribution is one with respect to which information is required to be filed pursuant to section 332, 368, or 1081 of the Code and the regulations issued thereunder. Where such a distribution includes property other than cash, the fair market value of the property should be shown. A copy of the resolution of the board of directors authorizing payments in liquidation should be attached hereto.

5. Calendar year basis.—Forms 1087, 1099, and 1099 L must be filed on the basis of the calendar year even though the income tax return of the payer is filed on the basis of a fiscal year.

6. Verification.—Form 1096 must be signed by the individual or his duly authorized agent. Returns of corporations, partnerships, etc., must be signed by an officer of the corporation or member of the partnership.

7. Substitutes for Form 1099.—Persons desiring to substitute punchcards or other forms for Form 1099, see Revenue Procedure 63–12, I.R.B. 63–13, April 1, 1963.

8. Identifying Number.—Persons engaged in trade or business enter employer identification number; individuals not engaged in trade or business enter social security number.

Instructions for Schedule A, Form 1099 and for Form 1087

1. General rules.—(*a*) Every person or organization who makes payments of dividends, interest, or patronage dividends aggregating $10 or more to any other person during a calendar year shall make an information return on Forms 1096 and 1099 for such calendar year showing the aggregate amount of such payments, the name and address of the person to whom paid, the total of such payments for all persons. However, every person or organization who makes payments of interest or dividends during 1963 and 1964 need aggregate only payments made to one account or in the case of dividends, payments made to a person with respect to his holdings of one class of stock. After 1964, aggregation is required of all payments made to a person regardless of the number of accounts which the person may have with the payer.

(*b*) Every person who during a calendar year receives payments of dividends or interest as a nominee on behalf of another person aggregating $10 or more shall make an information return on Forms 1096 and 1087 for such calendar year showing the aggregate amount of such dividends or interest, the name and address of the person on whose behalf received, the total of such dividends or interest received on behalf of all persons. A person who receives a dividend or interest shall be considered to have received it as a nominee if he is not the actual owner of such dividend or interest and if he was required to furnish his identifying number to the payer of the dividend or interest (or would have been so required if the total of such dividends or interest for the year had been $10 or more), and such number was (or would have been) required to be included on an information return filed by the payer with respect to the dividend or interest. However, a person shall not be considered to be a nominee as to any portion of a dividend or interest payment which is actually owned by another person whose name is also shown on the information return filed by the payer or nominee with respect to such dividend or interest payment.

(*c*) The term "person" does not include the United States, a State, the District of Columbia, a foreign government, a political subdivision of a State or of a foreign government, or an international organization. Therefore, dividends or interest paid by or to, and in the case of patronage dividends paid to one of these entities need not be reported.

(*d*) In determining the person to whom a dividend, interest, or patronage dividend is paid or for whom a dividend or interest is received, the person whose identifying number is required to be included by the payer of a dividend, interest, or patronage dividend on an information return with respect to such dividend, interest, or patronage dividend shall be considered the person to whom the dividend, interest, or patronage dividend is paid. In the case of a dividend received by a nominee on behalf of another person, the person whose identifying number is required to be included on an information return made by the nominee

(*Continued on page 3*)

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This side of form should NOT be filled in when distributions are considered to be taxable in their entirety as dividends

STATEMENT RELATING TO DIVIDEND DISTRIBUTIONS MADE IN ORDINARY COURSE OF BUSINESS CLAIMED TO BE NONTAXABLE OR PARTLY NONTAXABLE

In the event the corporation is of the opinion that the dividend distributions made during 1963 are, for any reason, nontaxable or partly nontaxable, the corporation should furnish the information called for below.

A schedule should accompany this form showing the manner in which the taxable and nontaxable portions were determined, including an explanation of any change in the outstanding capital stock during the year.

The following general principles should be observed in the determination of the taxable status of dividend distributions made during the year 1963.

(*a*) Distributions are considered taxable under section 301 if the total earnings and profits of the current year are equal to the total distributions made within the year, regardless of any deficit existing at the beginning of the year and regardless of the amount of the earnings or profits of the taxable year on hand at the time of the distribution.

(*b*) In the event the earnings and profits of the current year are not sufficient to cover the distributions, then that proportion of each distribution which the total of the earnings or profits of the year bears to the total distributions made during the year shall be regarded as out of the earnings or profits of that year.

(*c*) As a further source of taxable distributions in connection with that proportion of the distribution not regarded as out of the earnings or profits of the taxable year, the earnings and profits accumulated since February 28, 1913, and on hand at the beginning of the year must be considered. This includes earnings and profits carried over in certain nontaxable transactions.

(*d*) In arriving at the amount of earnings accumulated since February 28, 1913, the earnings of each year or accounting period beginning prior to January 1, 1936 (and in the case of an operating loss for any year or accounting period), should be prorated up to the date each dividend was paid, if the actual earnings to the date of a distribution within any taxable year cannot be shown.

(*e*) For years beginning on or after January 1, 1936, the earnings available for dividends are not prorated, but the distributions are made out of the earnings of the taxable year, to the extent that there are sufficient earnings, computed as of the close of the taxable year without diminution by reason of any distributions made during the taxable year.

(*f*) Payment of nontaxable stock dividends does not reduce earnings available for ordinary dividends.

(*g*) If dividends are paid in a medium other than cash, both the cost to the corporation and fair market value of such property at date of distribution must be furnished.

(*h*) In determining the taxable status of dividends paid to several classes of shareholders in the same taxable year, dividends paid on shares entitled to priority in payment out of earnings are considered as being paid first regardless of the date of payment.

Date incorporated	Check accounting method used	Income tax return filed for year ending (*month, day*)	If successor corporation, give name and address of predecessor corporation
	☐ Cash ☐ Accrual ☐ Other (explain)		

STATEMENT OF CAPITAL STOCK, SURPLUS, AND EARNINGS

Earnings as shown on books for calendar year 1963, or fiscal year ending	$
Actual undistributed earnings accumulated since February 28, 1913, or date of incorporation if subsequent thereto, and on hand January 1, 1963, or beginning of fiscal year	$

Date	Undistributed earned surplus	Capital stock outstanding	
		Common	Preferred
March 1, 1913	$	$	$
*January 1, 1963	$	$	$
*December 31, 1963	$	$	$

*Or beginning and end of fiscal year.

TOTAL DISTRIBUTIONS MADE TO SHAREHOLDERS DURING THE CALENDAR YEAR 1963

Date paid	Total amount paid (Common (C) Preferred (P))	Rate per share	Amount paid in 1963 from earnings and profits of the current year or accumulated since February 28, 1913, or date of incorporation if subsequent thereto	Amount paid in 1963 from other than earnings and profits of the current year or accumulated since February 28, 1913, or date of incorporation if subsequent thereto
	$	$	$	$
TOTALS	$	XXXXX	$	$

o70—16—77747-1

FORM 596
(DUPLICATE COPY)

STATE OF CALIFORNIA
FRANCHISE TAX BOARD

Calendar Year **1963**

ANNUAL INFORMATION RETURN

(Indicate marital status on Form 599 if payee is an employee)

This return, accompanied by reports on Form 599, must be filed with the Franchise Tax Board, Sacramento, California 95814, on or before February 28, 1964.

PLEASANT VALLEY WATER DISTRICT
(Name of payor of income)

(Business name)

P. O. Box 931
(Number and street or rural route)

Coalinga — California — 93210
(City) (State) (Zip Code)

PAYOR'S FILE COPY

Payor corporation check boxes below when applicable:
Partial liquidation ☐ Complete liquidation ☐ Dividends nontaxable or partly nontaxable (see reverse side) ☐

INSTRUCTIONS

1. Who is required to file. Every individual, partnership, corporation, joint stock company or association, insurance company, business trust, or so-called Massachusetts trust, engaged in a trade or business in this State and making payment in the course of such trade or business to another person, including nonprofit organizations, lessees or mortgagors of real or personal property, fiduciaries, employers, and all officers and employees of this State or any political subdivision of this State, or any city organized under a freeholder's charter, or any political body not a subdivision or agency of the State, having the control, receipt, custody, disposal, or payment of interest (other than interest coupons payable to bearer), dividends, rent, salaries, wages, premiums, annuities, compensations, remunerations, emoluments, or other fixed or determinable annual or periodical gains, profits, and income paid or payable during any year to any taxapayer (except as noted below) are required to file this summary form (596) and a Form 599 for each taxpayer to report:

(a) Dividends or distributions (other than distributions in liquidation) made (1) out of earnings or profits accumulated after February 28, 1913, or (2) out of earnings or profits of the taxable year computed as of the close of the taxable year without regard to the amount of the earnings and profits at the time the distribution was made to each individual, fiduciary, or partnership shareholder whose last known address was in this State and who was paid $100 or more during the calendar year. The taxability of dividends for State purposes is not affected by the election of a corporation to come under the provisions of Subchapter S of the Internal Revenue Code.

(b) Interest, rents, premiums, annuities, royalties, or other fixed or determinable income totaling $1,500 or more. (Except payments made to corporations.) Annuity payments shall be reported in an amount equal to 3 percent of the aggregate premiums or consideration paid for the annuity until the aggregate amount paid to and not required to be included by the annuitant in his gross income, had the law been in effect continuously from and after the date on which payments under such annuity were first received, equals the aggregate premiums or consideration paid for such annuity; thereafter the entire amount of the annuity payments shall be reported.

(c) Patronage dividends, rebates, or refunds totaling $100 or more and allocated during the calendar year by corporations, other than those exempt from tax under Article 1 of Chapter 4 of the Bank and Corporation Tax Law.

(d) Salaries or other compensation for personal services, totaling $1,500 or more, to an individual who is not married or whose marital status is unknown, or $3,000 or more to a married person. The value to the recipient of living quarters or meals furnished in lieu of cash compensation for personal services must be entered separately on Form 599.

2. Nontaxable or partly nontaxable dividends. The reverse side of this form should be used to explain dividend distributions made in the ordinary course of business (but not distributions in liquidation) which are considered by a corporation to be nontaxable or partly nontaxable to the shareholders as dividends. Information furnished under paragraph 2, page 2, shall be filed not later than February 1, following the close of the calendar year.

3. Distributions in Liquidation. Every corporation organized under the laws of or having a place of business in this State, making any distribution in liquidation of the whole or any part of its capital stock, shall make a report on Form 599L with respect to each shareholder *whose last known address was in this State* to whom any such distribution, in the amount of $1,500 or more, was made during the calendar year. A copy of the resolution of the board of directors authorizing payments in liquidation should be attached to this form (596).

4. Reports on Form 599 are not required in the following cases: (a) Payments of any type made to a corporation. (b) Distributions or salaries to members of a partnership or distributions to beneficiaries of an estate or trust, which are shown on the Partnership (Form 565) or Fiduciary Return (Form 541). (c) Rents paid by a tenant to a real estate agent having a place of business in this State, but the agent must report payments to the landlord. (d) Payments to nonresidents which are reported by the withholding agent on Forms 591 and 592. (e) Wages, salaries, and other compensation for personal services performed entirely outside this State and rents and royalties on account of property located outside this State if the payee is a nonresident of this State; in case the residence of the payee is unknown to the payor, the payments need not be reported if the payee's last known address is outside this State. (f) Annuities and interest payments if the payee's last known address is outside this State.

5. Reports on Forms 599 and 599L are required to be rendered on the BASIS OF THE CALENDAR YEAR even though the income tax return of the payor is filed on the basis of a fiscal year.

6. Verification. Returns of individuals must be signed by the individual or his duly authorized agent. Returns of corporations, partnerships, etc., must be signed by an officer of the corporation or member of the partnership.

I declare, under penalties of perjury, that to the best of my knowledge and belief the accompanying reports on Form 599 and Form 599L, and the statements on the reverse side of this form, including any accompanying schedules, constitute a true and complete return of payments of the above-described classes of income made by the person or organization named above during the calendar year.

Estimated number of Forms 599 which you require for next year -20-

Number of reports on Form 599 attached 5

Number of reports on Form 599L attached (corporations in liquidation only) 0

Date February 24, 1964

Earl Hudson Jr.
Assessor-Collector-Treasurer

Mail original signed copy to:
FRANCHISE TAX BOARD
Sacramento, California 95814

This Side of Form Should NOT Be Filled in When Distributions Are Considered to Be Taxable In Their Entirety as Dividends

STATEMENT RELATING TO DIVIDEND DISTRIBUTIONS MADE IN ORDINARY COURSE OF BUSINESS CLAIMED TO BE NONTAXABLE OR PARTLY NONTAXABLE

(1) In the event the corporation is of the opinion that the dividend distributions made during the calendar year are, for any reason, nontaxable or partly nontaxable, the corporation should furnish the information called for below and file this form, together with Forms 599, with the Franchise Tax Board, Sacramento, California 95814, not later than February 1, following the close of the calendar year. The corporation will be promptly advised by letter as to any apparent errors in order that the corporation may, if time permits, furnish such advice to its stockholders before the stockholders file their income tax returns for the calendar year.

(2) A schedule should accompany this form showing the manner in which the taxable and nontaxable portions were determined, including an explanation of any change in the outstanding capital stock during the year. In computing the earnings and profits available for dividends, the excess depreciation due to the use of an accelerated method of depreciation under the 1954 Internal Revenue Code must be added back to the extent not allowed under the California Personal Income Tax or Bank and Corporation Tax Laws prior to January 1, 1959.

The following general principles should be observed in the determination of the taxable status of dividend distributions made during the calendar year:

(*a*) Distributions are considered taxable if the total earnings and profits of the current year are equal to the total distributions made within the year, regardless of any deficit existing at the beginning of the year and regardless of the amount of the earnings or profits of the taxable year on hand at the time of the distribution.

(*b*) In the event the earnings and profits of the current year are not sufficient to cover the distributions, then that proportion of each distribution which the total of the earnings or profits of the year bears to the total distributions made during the year shall be regarded as out of the earnings or profits of that year.

(*c*) As a further source of taxable distributions in connection with that proportion of the distribution not regarded as out of the earnings or profits of the taxable year, the earnings and profits accumulated since February 28, 1913, and on hand at the beginning of the year must be considered.

(*d*) In arriving at the amount of earnings accumulated since February 28, 1913, the earnings of each year or accounting period beginning prior to January 1, 1937 (and in the case of an operating loss for any year or accounting period), should be prorated up to the date each dividend was paid, if the actual earnings to the date of a distribution within any taxable year cannot be shown.

(*e*) For years beginning on or after January 1, 1937, the earnings available for dividends are not prorated, but the distributions are made out of the earnings of the taxable year, to the extent that there are sufficient earnings, computed as of the close of the taxable year without diminution by reason of any distributions made during the taxable year.

(*f*) Payment of nontaxable stock dividends does not reduce earnings available for ordinary dividends.

(*g*) If dividends are paid in a medium other than cash, the cost to the corporation and fair market value of such property at date of distribution should be furnished.

(*h*) In determining the taxable status of dividends paid to several classes of shareholders in the same taxable year, dividends paid on shares entitled to priority in payment out of earnings are considered as being paid first regardless of the date of payment.

Date of incorporation_____ Kind of business_____

Taxable year for Federal income tax purposes ends_____ (Month) _____ (Day)

The last income year a corporation return was filed under the California Bank and Corporation Tax Law was_____

SCHEDULE I—STATEMENT OF CAPITAL STOCK, SURPLUS, AND EARNINGS

Earnings as shown on books for the calendar year 1963, or fiscal year ended_____	$
If accelerated depreciation has been used in computing the above earnings, enter amount of excess depreciation deducted (see paragraph 2 above)_____	$
Actual undistributed earnings accumulated since February 28, 1913, or date of incorporation, if subsequent thereto, and on hand January 1, 1963, or beginning of fiscal year_____	$

DATE	UNDISTRIBUTED SURPLUS	CAPITAL STOCK OUTSTANDING	
		COMMON	PREFERRED
March 1, 1913	$	$	$
* January 1, 1963	$	$	$
* December 31, 1963	$	$	$

*Or beginning and end of fiscal year.

SCHEDULE II—TOTAL DISTRIBUTIONS MADE TO SHAREHOLDERS DURING THE CALENDAR YEAR

DATE PAID	TOTAL AMOUNT PAID (Common (C); Preferred (P))	RATE PER SHARE	AMOUNT PAID IN 1963 FROM EARNINGS AND PROFITS OF THE CURRENT YEAR OR ACCUMULATED SINCE FEBRUARY 28, 1913, OR DATE OF INCORPORATION IF SUBSEQUENT THERETO	AMOUNT PAID IN 1963 FROM OTHER THAN EARNINGS AND PROFITS OF THE CURRENT YEAR OR ACCUMULATED SINCE FEBRUARY 28, 1913, OR DATE OF INCORPORATION IF SUBSEQUENT THERETO
	$	$	$	$
TOTALS	$	XXXXX	$	$

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FORM 596

STATE OF CALIFORNIA
FRANCHISE TAX BOARD

Calendar Year **1963**

ANNUAL INFORMATION RETURN

(Indicate marital status on Form 599 if payee is an employee)

This return, accompanied by reports on Form 599, must be filed with the Franchise Tax Board, Sacramento, California 95814, on or before February 28, 1964.

(Name of payor of income)

(Business name)

(Number and street or rural route)

(City) (State) (Zip Code)

(Date received)

Payor corporation check boxes below when applicable:
Partial liquidation ☐ Complete liquidation ☐ Dividends nontaxable or partly nontaxable (see reverse side) ☐

INSTRUCTIONS

1. Who is required to file. Every individual, partnership, corporation, joint stock company or association, insurance company, business trust, or so-called Massachusetts trust, engaged in a trade or business in this State and making payment in the course of such trade or business to another person, including nonprofit organizations, lessees or mortgagors of real or personal property, fiduciaries, employers, and all officers and employees of this State or any political subdivision of this State, or any city organized under a freeholder's charter, or any political body not a subdivision or agency of the State, having the control, receipt, custody, disposal, or payment of interest (other than interest coupons payable to bearer), dividends, rent, salaries, wages, premiums, annuities, compensations, remunerations, emoluments, or other fixed or determinable annual or periodical gains, profits, and income paid or payable during any year to any taxapayer (except as noted below) are required to file this summary form (596) and a Form 599 for each taxpayer to report:

(a) Dividends or distributions (other than distributions in liquidation) made (1) out of earnings or profits accumulated after February 28, 1913, or (2) out of earnings or profits of the taxable year computed as of the close of the taxable year without regard to the amount of the earnings and profits at the time the distribution was made to each individual, fiduciary, or partnership shareholder whose last known address was in this State and who was paid $100 or more during the calendar year. The taxability of dividends for State purposes is not affected by the election of a corporation to come under the provisions of Subchapter S of the Internal Revenue Code.

(b) Interest, rents, premiums, annuities, royalties, or other fixed or determinable income totaling $1,500 or more. (Except payments made to corporations.) Annuity payments shall be reported in an amount equal to 3 percent of the aggregate premiums or consideration paid for the annuity until the aggregate amount paid to and not required to be included by the annuitant in his gross income, had the law been in effect continuously from and after the date on which payments under such annuity were first received, equals the aggregate premiums or consideration paid for such annuity; thereafter the entire amount of the annuity payments shall be reported.

(c) Patronage dividends, rebates, or refunds totaling $100 or more and allocated during the calendar year by corporations, other than those exempt from tax under Article 1 of Chapter 4 of the Bank and Corporation Tax Law.

(d) Salaries or other compensation for personal services, totaling $1,500 or more, to an individual who is not married or whose marital status is unknown, or $3,000 or more to a married person. The value to the recipient of living quarters or meals furnished in lieu of cash compensation for personal services must be entered separately on Form 599.

2. Nontaxable or partly nontaxable dividends. The reverse side of this form should be used to explain dividend distributions made in the ordinary course of business (but not distributions in liquidation) which are considered by a corporation to be nontaxable or partly nontaxable to the shareholders as dividends. Information furnished under paragraph 2, page 2, shall be filed not later than February 1, following the close of the calendar year.

3. Distributions in Liquidation. Every corporation organized under the laws of or having a place of business in this State, making any distribution in liquidation of the whole or any part of its capital stock, shall make a report on Form 599L with respect to each shareholder *whose last known address was in this State* to whom any such distribution, in the amount of $1,500 or more, was made during the calendar year. A copy of the resolution of the board of directors authorizing payments in liquidation should be attached to this form (596).

4. Reports on Form 599 are not required in the following cases: (a) Payments of any type made to a corporation. (b) Distributions or salaries to members of a partnership or distributions to beneficiaries of an estate or trust, which are shown on the Partnership (Form 565) or Fiduciary Return (Form 541). (c) Rents paid by a tenant to a real estate agent having a place of business in this State, but the agent must report payments to the landlord. (d) Payments to nonresidents which are reported by the withholding agent on Forms 591 and 592. (e) Wages, salaries, and other compensation for personal services performed entirely outside this State and rents and royalties on account of property located outside this State if the payee is a nonresident of this State; in case the residence of the payee is unknown to the payor, the payments need not be reported if the payee's last known address is outside this State. (f) Annuities and interest payments if the payee's last known address is outside this State.

5. Reports on Forms 599 and 599L are required to be rendered on the BASIS OF THE CALENDAR YEAR even though the income tax return of the payor is filed on the basis of a fiscal year.

6. Verification. Returns of individuals must be signed by the individual or his duly authorized agent. Returns of corporations, partnerships, etc., must be signed by an officer of the corporation or member of the partnership.

I declare, under penalties of perjury, that to the best of my knowledge and belief the accompanying reports on Form 599 and Form 599L, and the statements on the reverse side of this form, including any accompanying schedules, constitute a true and complete return of payments of the above-described classes of income made by the person or organization named above during the calendar year.

*Estimated number of Forms 599 which you require for next year*_____

Number of reports on Form 599 attached_____

Number of reports on Form 599L attached (corporations in liquidation only)_____

Date_____

(Signature)

(Title)

Mail this signed copy to:
FRANCHISE TAX BOARD
Sacramento, California 95814

This Side of Form Should NOT Be Filled in When Distributions Are Considered to Be Taxable In Their Entirety as Dividends

STATEMENT RELATING TO DIVIDEND DISTRIBUTIONS MADE IN ORDINARY COURSE OF BUSINESS CLAIMED TO BE NONTAXABLE OR PARTLY NONTAXABLE

(1) In the event the corporation is of the opinion that the dividend distributions made during the calendar year are, for any reason, nontaxable or partly nontaxable, the corporation should furnish the information called for below and file this form, together with Forms 599, with the Franchise Tax Board, Sacramento, California 95814, not later than February 1, following the close of the calendar year. The corporation will be promptly advised by letter as to any apparent errors in order that the corporation may, if time permits, furnish such advice to its stockholders before the stockholders file their income tax returns for the calendar year.

(2) A schedule should accompany this form showing the manner in which the taxable and nontaxable portions were determined, including an explanation of any change in the outstanding capital stock during the year. In computing the earnings and profits available for dividends, the excess depreciation due to the use of an accelerated method of depreciation under the 1954 Internal Revenue Code must be added back to the extent not allowed under the California Personal Income Tax or Bank and Corporation Tax Laws prior to January 1, 1959.

The following general principles should be observed in the determination of the taxable status of dividend distributions made during the calendar year:

(*a*) Distributions are considered taxable if the total earnings and profits of the current year are equal to the total distributions made within the year, regardless of any deficit existing at the beginning of the year and regardless of the amount of the earnings or profits of the taxable year on hand at the time of the distribution.

(*b*) In the event the earnings and profits of the current year are not sufficient to cover the distributions, then that proportion of each distribution which the total of the earnings or profits of the year bears to the total distributions made during the year shall be regarded as out of the earnings or profits of that year.

(*c*) As a further source of taxable distributions in connection with that proportion of the distribution not regarded as out of the earnings or profits of the taxable year, the earnings and profits accumulated since February 28, 1913, and on hand at the beginning of the year must be considered.

(*d*) In arriving at the amount of earnings accumulated since February 28, 1913, the earnings of each year or accounting period beginning prior to January 1, 1937 (and in the case of an operating loss for any year or accounting period), should be prorated up to the date each dividend was paid, if the actual earnings to the date of a distribution within any taxable year cannot be shown.

(*e*) For years beginning on or after January 1, 1937, the earnings available for dividends are not prorated, but the distributions are made out of the earnings of the taxable year, to the extent that there are sufficient earnings, computed as of the close of the taxable year without diminution by reason of any distributions made during the taxable year.

(*f*) Payment of nontaxable stock dividends does not reduce earnings available for ordinary dividends.

(*g*) If dividends are paid in a medium other than cash, the cost to the corporation and fair market value of such property at date of distribution should be furnished.

(*h*) In determining the taxable status of dividends paid to several classes of shareholders in the same taxable year, dividends paid on shares entitled to priority in payment out of earnings are considered as being paid first regardless of the date of payment.

Date of incorporation_____ Kind of business_____

Taxable year for Federal income tax purposes ends_____ (Month) _____ (Day)

The last income year a corporation return was filed under the California Bank and Corporation Tax Law was_____

SCHEDULE 1—STATEMENT OF CAPITAL STOCK, SURPLUS, AND EARNINGS

Earnings as shown on books for the calendar year 1963, or fiscal year ended_____	$
If accelerated depreciation has been used in computing the above earnings, enter amount of excess depreciation deducted (see paragraph 2 above)_____	$
Actual undistributed earnings accumulated since February 28, 1913, or date of incorporation, if subsequent thereto, and on hand January 1, 1963, or beginning of fiscal year_____	$

DATE	UNDISTRIBUTED SURPLUS	CAPITAL STOCK OUTSTANDING	
		COMMON	PREFERRED
March 1, 1913	$	$	$
* January 1, 1963	$	$	$
* December 31, 1963	$	$	$

*Or beginning and end of fiscal year.

SCHEDULE II—TOTAL DISTRIBUTIONS MADE TO SHAREHOLDERS DURING THE CALENDAR YEAR

DATE PAID	TOTAL AMOUNT PAID (Common (C); Preferred (P))	RATE PER SHARE	AMOUNT PAID IN 1963 FROM EARNINGS AND PROFITS OF THE CURRENT YEAR OR ACCUMULATED SINCE FEBRUARY 28, 1913, OR DATE OF INCORPORATION IF SUBSEQUENT THERETO	AMOUNT PAID IN 1963 FROM OTHER THAN EARNINGS AND PROFITS OF THE CURRENT YEAR OR ACCUMULATED SINCE FEBRUARY 28, 1913, OR DATE OF INCORPORATION IF SUBSEQUENT THERETO
	$	$	$	$
TOTALS	$	XXXXX	$	$

FORM 596
(DUPLICATE COPY)

STATE OF CALIFORNIA
FRANCHISE TAX BOARD

Calendar Year **1963**

ANNUAL INFORMATION RETURN

(Indicate marital status on Form 599 if payee is an employee)

This return, accompanied by reports on Form 599, must be filed with the Franchise Tax Board, Sacramento, California 95814, on or before February 28, 1964.

(Name of payor of income)

(Business name)

(Number and street or rural route)

(City) (State) (Zip Code)

PAYOR'S FILE COPY

Payor corporation check boxes below when applicable:
Partial liquidation ☐ Complete liquidation ☐ Dividends nontaxable or partly nontaxable (see reverse side) ☐

INSTRUCTIONS

1. Who is required to file. Every individual, partnership, corporation, joint stock company or association, insurance company, business trust, or so-called Massachusetts trust, engaged in a trade or business in this State and making payment in the course of such trade or business to another person, including nonprofit organizations, lessees or mortgagors of real or personal property, fiduciaries, employers, and all officers and employees of this State or any political subdivision of this State, or any city organized under a freeholder's charter, or any political body not a subdivision or agency of the State, having the control, receipt, custody, disposal, or payment of interest (other than interest coupons payable to bearer), dividends, rent, salaries, wages, premiums, annuities, compensations, remunerations, emoluments, or other fixed or determinable annual or periodical gains, profits, and income paid or payable during any year to any taxapayer (except as noted below) are required to file this summary form (596) and a Form 599 for each taxpayer to report:

(a) Dividends or distributions (other than distributions in liquidation) made (1) out of earnings or profits accumulated after February 28, 1913, or (2) out of earnings or profits of the taxable year computed as of the close of the taxable year without regard to the amount of the earnings and profits at the time the distribution was made to each individual, fiduciary, or partnership shareholder whose last known address was in this State and who was paid $100 or more during the calendar year. The taxability of dividends for State purposes is not affected by the election of a corporation to come under the provisions of Subchapter S of the Internal Revenue Code.

(b) Interest, rents, premiums, annuities, royalties, or other fixed or determinable income totaling $1,500 or more. (Except payments made to corporations.) Annuity payments shall be reported in an amount equal to 3 percent of the aggregate premiums or consideration paid for the annuity until the aggregate amount paid to and not required to be included by the annuitant in his gross income, had the law been in effect continuously from and after the date on which payments under such annuity were first received, equals the aggregate premiums or consideration paid for such annuity; thereafter the entire amount of the annuity payments shall be reported.

(c) Patronage dividends, rebates, or refunds totaling $100 or more and allocated during the calendar year by corporations, other than those exempt from tax under Article 1 of Chapter 4 of the Bank and Corporation Tax Law.

(d) Salaries or other compensation for personal services, totaling $1,500 or more, to an individual who is not married or whose marital status is unknown, or $3,000 or more to a married person. The value to the recipient of living quarters or meals furnished in lieu of cash compensation for personal services must be entered separately on Form 599.

2. Nontaxable or partly nontaxable dividends. The reverse side of this form should be used to explain dividend distributions made in the ordinary course of business (but not distributions in liquidation) which are considered by a corporation to be nontaxable or partly nontaxable to the shareholders as dividends. Information furnished under paragraph 2, page 2, shall be filed not later than February 1, following the close of the calendar year.

3. Distributions in Liquidation. Every corporation organized under the laws of or having a place of business in this State, making any distribution in liquidation of the whole or any part of its capital stock, shall make a report on Form 599L with respect to each shareholder *whose last known address was in this State* to whom any such distribution, in the amount of $1,500 or more, was made during the calendar year. A copy of the resolution of the board of directors authorizing payments in liquidation should be attached to this form (596).

4. Reports on Form 599 are not required in the following cases: (a) Payments of any type made to a corporation. (b) Distributions or salaries to members of a partnership or distributions to beneficiaries of an estate or trust, which are shown on the Partnership (Form 565) or Fiduciary Return (Form 541). (c) Rents paid by a tenant to a real estate agent having a place of business in this State, but the agent must report payments to the landlord. (d) Payments to nonresidents which are reported by the withholding agent on Forms 591 and 592. (e) Wages, salaries, and other compensation for personal services performed entirely outside this State and rents and royalties on account of property located outside this State if the payee is a nonresident of this State; in case the residence of the payee is unknown to the payor, the payments need not be reported if the payee's last known address is outside this State. (f) Annuities and interest payments if the payee's last known address is outside this State.

5. Reports on Forms 599 and 599L are required to be rendered on the BASIS OF THE CALENDAR YEAR even though the income tax return of the payor is filed on the basis of a fiscal year.

6. Verification. Returns of individuals must be signed by the individual or his duly authorized agent. Returns of corporations, partnerships, etc., must be signed by an officer of the corporation or member of the partnership.

I declare, under penalties of perjury, that to the best of my knowledge and belief the accompanying reports on Form 599 and Form 599L, and the statements on the reverse side of this form, including any accompanying schedules, constitute a true and complete return of payments of the above-described classes of income made by the person or organization named above during the calendar year.

*Estimated number of Forms 599 which you require for next year*_____

Number of reports on Form 599 attached_____

Number of reports on Form 599L attached (corporations in liquidation only)_____

Date_____

Mail original signed copy to:
FRANCHISE TAX BOARD
Sacramento, California 95814

This Side of Form Should NOT Be Filled in When Distributions Are Considered to Be Taxable In Their Entirety as Dividends

STATEMENT RELATING TO DIVIDEND DISTRIBUTIONS MADE IN ORDINARY COURSE OF BUSINESS CLAIMED TO BE NONTAXABLE OR PARTLY NONTAXABLE

(1) In the event the corporation is of the opinion that the dividend distributions made during the calendar year are, for any reason, nontaxable or partly nontaxable, the corporation should furnish the information called for below and file this form, together with Forms 599, with the Franchise Tax Board, Sacramento, California 95814, not later than February 1, following the close of the calendar year. The corporation will be promptly advised by letter as to any apparent errors in order that the corporation may, if time permits, furnish such advice to its stockholders before the stockholders file their income tax returns for the calendar year.

(2) A schedule should accompany this form showing the manner in which the taxable and nontaxable portions were determined, including an explanation of any change in the outstanding capital stock during the year. In computing the earnings and profits available for dividends, the excess depreciation due to the use of an accelerated method of depreciation under the 1954 Internal Revenue Code must be added back to the extent not allowed under the California Personal Income Tax or Bank and Corporation Tax Laws prior to January 1, 1959.

The following general principles should be observed in the determination of the taxable status of dividend distributions made during the calendar year:

(*a*) Distributions are considered taxable if the total earnings and profits of the current year are equal to the total distributions made within the year, regardless of any deficit existing at the beginning of the year and regardless of the amount of the earnings or profits of the taxable year on hand at the time of the distribution.

(*b*) In the event the earnings and profits of the current year are not sufficient to cover the distributions, then that proportion of each distribution which the total of the earnings or profits of the year bears to the total distributions made during the year shall be regarded as out of the earnings or profits of that year.

(*c*) As a further source of taxable distributions in connection with that proportion of the distribution not regarded as out of the earnings or profits of the taxable year, the earnings and profits accumulated since February 28, 1913, and on hand at the beginning of the year must be considered.

(*d*) In arriving at the amount of earnings accumulated since February 28, 1913, the earnings of each year or accounting period beginning prior to January 1, 1937 (and in the case of an operating loss for any year or accounting period), should be prorated up to the date each dividend was paid, if the actual earnings to the date of a distribution within any taxable year cannot be shown.

(*e*) For years beginning on or after January 1, 1937, the earnings available for dividends are not prorated, but the distributions are made out of the earnings of the taxable year, to the extent that there are sufficient earnings, computed as of the close of the taxable year without diminution by reason of any distributions made during the taxable year.

(*f*) Payment of nontaxable stock dividends does not reduce earnings available for ordinary dividends.

(*g*) If dividends are paid in a medium other than cash, the cost to the corporation and fair market value of such property at date of distribution should be furnished.

(*h*) In determining the taxable status of dividends paid to several classes of shareholders in the same taxable year, dividends paid on shares entitled to priority in payment out of earnings are considered as being paid first regardless of the date of payment.

Date of incorporation_____ Kind of business_____

Taxable year for Federal income tax purposes ends_____ (Month) _____ (Day)

The last income year a corporation return was filed under the California Bank and Corporation Tax Law was_____

SCHEDULE I—STATEMENT OF CAPITAL STOCK, SURPLUS, AND EARNINGS

Earnings as shown on books for the calendar year 1963, or fiscal year ended_____	$
If accelerated depreciation has been used in computing the above earnings, enter amount of excess depreciation deducted (see paragraph 2 above)_____	$
Actual undistributed earnings accumulated since February 28, 1913, or date of incorporation, if subsequent thereto, and on hand January 1, 1963, or beginning of fiscal year_____	$

DATE	UNDISTRIBUTED SURPLUS	CAPITAL STOCK OUTSTANDING	
		COMMON	PREFERRED
March 1, 1913	$	$	$
* January 1, 1963	$	$	$
* December 31, 1963	$	$	$

*Or beginning and end of fiscal year.

SCHEDULE II—TOTAL DISTRIBUTIONS MADE TO SHAREHOLDERS DURING THE CALENDAR YEAR

DATE PAID	TOTAL AMOUNT PAID (Common (C); Preferred (P))	RATE PER SHARE	AMOUNT PAID IN 1963 FROM EARNINGS AND PROFITS OF THE CURRENT YEAR OR ACCUMULATED SINCE FEBRUARY 28, 1913, OR DATE OF INCORPORATION IF SUBSEQUENT THERETO	AMOUNT PAID IN 1963 FROM OTHER THAN EARNINGS AND PROFITS OF THE CURRENT YEAR OR ACCUMULATED SINCE FEBRUARY 28, 1913, OR DATE OF INCORPORATION IF SUBSEQUENT THERETO
	$	$	$	$
TOTALS	$	XXXXX	$	$

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FORM **1096**

U.S. Treasury Department
Internal Revenue Service

U.S. ANNUAL INFORMATION RETURN—1963

Summary Report of Forms 1099, 1099 L and 1087 filed with this return

Name of person or organization | Identifying number (See General Instruction 8)

Number and street

City or town | Postal zone number | State

Form No.	No. of forms attached	Total of amounts reported	Form No.	No. of forms attached	Total of amounts reported
1099		Col. 1. . . . . $ Col. 2. . . . . $ Col. 3. . . . . $ Col. 4. . . . . $ Col. 5. . . . . $ Col. 6. . . . . $ Col. 7. . . . . $	1087		Dividends. . . . $ Interest. . . . . $
			1099 L		 xxxxxxxxxx

I hereby declare under the penalties of perjury that to the best of my knowledge and belief the accompanying reports and/or the statements on the reverse of this form, including any accompanying schedules, constitute a true and complete return of payments of the above-described classes of income made by the person or organization named above during the calendar year 1963.

Date ..... Signature ..... Title .....

GENERAL INSTRUCTIONS

1. When and where to file.—This return (Form 1096) must be used to summarize and transmit Forms 1087, 1099, and 1099 L, in accordance with the instructions hereon, and shall be filed, on or before February 28, 1964, with the Director, Internal Revenue Service Center at any one of the following addresses:
(1) 1400 East 95th Street, Kansas City 31, Missouri.
(2) 7 Lake Street, Lawrence, Massachusetts.
(3) Building 230, Utah General Depot, Ogden, Utah.
(4) 4800 Buford Highway, Chamblee, Georgia.
(5) 1200 Gimbel Building, 35 South Ninth Street, Philadelphia 7, Pennsylvania.
(6) 222 East Central Parkway, Cincinnati 2, Ohio.
(7) 3651 South Interregional Highway, Austin 41, Texas.

2. Exclusions from Form 1099.—No report on Form 1099 is required in the following cases: (a) Wages reported on Form W–2; (b) payments to a nonresident alien reported on Form 1042; (c) distributions or salaries to members of a partnership reported on Form 1065; (d) distributions to beneficiaries of trusts or estates reported on Form 1041; (e) rent paid by a tenant to a real estate agent; (f) interest on tax-free covenant bonds reported on Form 1042; and (g) undistributed capital gains of regulated investment companies reported on Form 2439.

3. Nontaxable distributions.—The reverse of this form should be used only to explain dividend distributions (but not distributions in liquidation under section 331) which are considered by a corporation to be nontaxable or partly nontaxable to the shareholders. The full amount of any dividend should be shown on Form 1099 even though a portion thereof is considered nontaxable.

4. Form 1099 L—Distributions in liquidation.—Every corporation making any distribution in liquidation, within the meaning of section 331 of the Code, shall make a report on Form 1099 L with respect to each shareholder to whom such distribution amounting to $600 or more was made during the calendar year 1963, unless such distribution is one with respect to which information is required to be filed pursuant to section 332, 368, or 1081 of the Code and the regulations issued thereunder. Where such a distribution includes property other than cash, the fair market value of the property should be shown. A copy of the resolution of the board of directors authorizing payments in liquidation should be attached hereto.

5. Calendar year basis.—Forms 1087, 1099, and 1099 L must be filed on the basis of the calendar year even though the income tax return of the payer is filed on the basis of a fiscal year.

6. Verification.—Form 1096 must be signed by the individual or his duly authorized agent. Returns of corporations, partnerships, etc., must be signed by an officer of the corporation or member of the partnership.

7. Substitutes for Form 1099.—Persons desiring to substitute punchcards or other forms for Form 1099, see Revenue Procedure 63–12, I.R.B. 63–13, April 1, 1963.

8. Identifying Number.—Persons engaged in trade or business enter employer identification number; individuals not engaged in trade or business enter social security number.

Instructions for Schedule A, Form 1099 and for Form 1087

1. General rules.—(*a*) Every person or organization who makes payments of dividends, interest, or patronage dividends aggregating $10 or more to any other person during a calendar year shall make an information return on Forms 1096 and 1099 for such calendar year showing the aggregate amount of such payments, the name and address of the person to whom paid, the total of such payments for all persons. However, every person or organization who makes payments of interest or dividends during 1963 and 1964 need aggregate only payments made to one account or in the case of dividends, payments made to a person with respect to his holdings of one class of stock. After 1964, aggregation is required of all payments made to a person regardless of the number of accounts which the person may have with the payer.

(*b*) Every person who during a calendar year receives payments of dividends or interest as a nominee on behalf of another person aggregating $10 or more shall make an information return on Forms 1096 and 1087 for such calendar year showing the aggregate amount of such dividends or interest, the name and address of the person on whose behalf received, the total of such dividends or interest received on behalf of all persons. A person who receives a dividend or interest shall be considered to have received it as a nominee if he is not the actual owner of such dividend or interest and if he was required to furnish his identifying number to the payer of the dividend or interest (or would have been so required if the total of such dividends or interest for the year had been $10 or more), and such number was (or would have been) required to be included on an information return filed by the payer with respect to the dividend or interest. However, a person shall not be considered to be a nominee as to any portion of a dividend or interest payment which is actually owned by another person whose name is also shown on the information return filed by the payer or nominee with respect to such dividend or interest payment.

(*c*) The term "person" does not include the United States, a State, the District of Columbia, a foreign government, a political subdivision of a State or of a foreign government, or an international organization. Therefore, dividends or interest paid by or to, and in the case of patronage dividends paid to one of these entities need not be reported.

(*d*) In determining the person to whom a dividend, interest, or patronage dividend is paid or for whom a dividend or interest is received, the person whose identifying number is required to be included by the payer of a dividend, interest, or patronage dividend on an information return with respect to such dividend, interest, or patronage dividend shall be considered the person to whom the dividend, interest, or patronage dividend is paid. In the case of a dividend received by a nominee on behalf of another person, the person whose identifying number is required to be included on an information return made by the nominee

(*Continued on page 3*)

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This side of form should NOT be filled in when distributions are considered to be taxable in their entirety as dividends

STATEMENT RELATING TO DIVIDEND DISTRIBUTIONS MADE IN ORDINARY COURSE OF BUSINESS CLAIMED TO BE NONTAXABLE OR PARTLY NONTAXABLE

In the event the corporation is of the opinion that the dividend distributions made during 1963 are, for any reason, nontaxable or partly nontaxable, the corporation should furnish the information called for below.

A schedule should accompany this form showing the manner in which the taxable and nontaxable portions were determined, including an explanation of any change in the outstanding capital stock during the year.

The following general principles should be observed in the determination of the taxable status of dividend distributions made during the year 1963.

(*a*) Distributions are considered taxable under section 301 if the total earnings and profits of the current year are equal to the total distributions made within the year, regardless of any deficit existing at the beginning of the year and regardless of the amount of the earnings or profits of the taxable year on hand at the time of the distribution.

(*b*) In the event the earnings and profits of the current year are not sufficient to cover the distributions, then that proportion of each distribution which the total of the earnings or profits of the year bears to the total distributions made during the year shall be regarded as out of the earnings or profits of that year.

(*c*) As a further source of taxable distributions in connection with that proportion of the distribution not regarded as out of the earnings or profits of the taxable year, the earnings and profits accumulated since February 28, 1913, and on hand at the beginning of the year must be considered. This includes earnings and profits carried over in certain nontaxable transactions.

(*d*) In arriving at the amount of earnings accumulated since February 28, 1913, the earnings of each year or accounting period beginning prior to January 1, 1936 (and in the case of an operating loss for any year or accounting period), should be prorated up to the date each dividend was paid, if the actual earnings to the date of a distribution within any taxable year cannot be shown.

(*e*) For years beginning on or after January 1, 1936, the earnings available for dividends are not prorated, but the distributions are made out of the earnings of the taxable year, to the extent that there are sufficient earnings, computed as of the close of the taxable year without diminution by reason of any distributions made during the taxable year.

(*f*) Payment of nontaxable stock dividends does not reduce earnings available for ordinary dividends.

(*g*) If dividends are paid in a medium other than cash, both the cost to the corporation and fair market value of such property at date of distribution must be furnished.

(*h*) In determining the taxable status of dividends paid to several classes of shareholders in the same taxable year, dividends paid on shares entitled to priority in payment out of earnings are considered as being paid first regardless of the date of payment.

Date incorporated	Check accounting method used	Income tax return filed for year ending (*month, day*)	If successor corporation, give name and address of predecessor corporation
	☐ Cash ☐ Accrual ☐ Other (explain)		

STATEMENT OF CAPITAL STOCK, SURPLUS, AND EARNINGS

Earnings as shown on books for calendar year 1963, or fiscal year ending ..... $.....

Actual undistributed earnings accumulated since February 28, 1913, or date of incorporation if subsequent thereto, and on hand January 1, 1963, or beginning of fiscal year ..... $.....

Date	Undistributed earned surplus	Capital stock outstanding	
		Common	Preferred
March 1, 1913	$	$	$
*January 1, 1963	$	$	$
*December 31, 1963	$	$	$

*Or beginning and end of fiscal year.

TOTAL DISTRIBUTIONS MADE TO SHAREHOLDERS DURING THE CALENDAR YEAR 1963

Date paid	Total amount paid (Common (C) Preferred (P))	Rate per share	Amount paid in 1963 from earnings and profits of the current year or accumulated since February 28, 1913, or date of incorporation if subsequent thereto	Amount paid in 1963 from other than earnings and profits of the current year or accumulated since February 28, 1913, or date of incorporation if subsequent thereto
	$	$	$	$
Totals	$	xxxxx	$	$

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with respect to such dividend or interest shall be considered the person on whose behalf such dividend or interest is received by the nominee. Thus, in the case of a dividend or interest made payable to a person other than the record owner of the stock with respect to which the dividend or interest is paid, the record owner of the stock shall be considered the person to whom the dividend or interest is paid for purposes of applying the reporting requirements in respect to the dividend or interest, since his identifying number is required to be included on the information return filed by the payer of the dividend or interest. Similarly, if a stockbroker received a dividend on stock or interest on a bond held in street name for the joint account of a husband and wife, the dividend or interest is considered as received on behalf of the husband, since his identifying number should be shown on the information return filed by the nominee. Thus, if the wife has a separate account with the same stockbroker, any dividends or interest received by the stockbroker for her separate account should not be aggregated with the dividends or interest received for the joint account for purposes of information reporting.

(*e*) *Inclusion of other payments.*—The Form 1099 filed by any person or organization with respect to payments of dividends, interest, or patronage dividends to another person during a calendar year may, at the election of the maker include other payments made by him to such other person during such year which are required to be reported on Form 1099 by § 1.6041–1, relating to salaries, interest, rents, royalties, etc. Similarly, the Form 1087 filed by a nominee with respect to payments of dividends received by him on behalf of any other person during a calendar year may include payments of interest received by him on behalf of such person during such year which are required to be reported on Form 1087.

(*f*) *When payment deemed made.*—For purposes of a return of information, an amount (except written notices of allocation, in the case of patronage dividends) is deemed to have been paid when it is credited or set apart to a person without any substantial limitation or restriction as to the time or manner of payment or condition upon which payment is to be made, and is made available to him so that it may be drawn at any time, and its receipt brought within his own control and disposition. A written notice of allocation is considered to have been paid when it is issued by the organization to the distributee. Similarly, a qualified check (as defined in section 1388(d)(4)) is considered to have been paid when it is issued to the distributee.

(*g*) *Statements to recipients of dividends, interest, and patronage dividend payments.*—(1) Every person making a return with respect to payments of dividends, interest, and patronage dividends shall furnish to each person named in the return a written statement showing the information required by paragraph (2) below. However, no statement is required to be furnished to any person if the aggregate of the payments to (or received on behalf of) such person shown in the return is less than $10.

(2) *Form of statement.*—The written statement required to be furnished to a person shall show—

(i) The aggregate amount of payments shown on the return as having been made to (or received on behalf of) such person; and

(ii) The name and address of the person or the cooperative making the return.

The requirement for the furnishing of a statement to any person may be met by the furnishing to such person of a copy of the Form 1099 or 1087 filed in respect of such person. A statement shall be considered to be furnished to a person if it is mailed to such person at his last known address.

(*h*) *Time for furnishing statements.*—(1) Each statement required to be furnished to any person for a calendar year shall be furnished to such person after the close of the year and on or before January 31 of the following year. However, if the final dividend or the final payment of an amount described in § 1.6044–3, for the calendar year is paid during the last quarter of the year, the statement may be furnished with such dividend or such payment. If the final interest payment for the calendar year is paid during the last quarter of the year, the statement may be furnished with such payment or at the time the payment is posted to a passbook.

Specific Instructions

Dividends subject to reporting.—(*a*) The term "dividend" means—

(1) Any distribution made by a corporation to its shareholders which is a dividend as defined in section 316; and

(2) Any payment made by a stockbroker to any person as a substitute for a dividend (as so defined).

A "dividend" paid by an insurance company to a policyholder, other than a dividend upon its capital stock, is not a dividend. Similarly, payments (however denominated) by a mutual savings bank, savings and loan association, or similar organization, in respect of deposits, investment certificates, or withdrawable or repurchasable shares are not dividends. The payments by a stockbroker which are defined as dividends in subparagraph (2) of this paragraph include any payment made in lieu of a dividend to a person whose stock has been borrowed in connection with a short sale or other similar transaction.

(*b*) *Exceptions.*—The term "dividend" does not include—

(1) Any distribution or payment by a foreign corporation if it is not engaged in business within the United States and does not have an office or place of business or a fiscal or paying agent in the United States.

(2) Any distribution or payment which is subject to withholding under section 1441 or 1442 (relating to withholding of tax on nonresident aliens and foreign corporations, respectively) by the person making the distribution or payment, or which would be so subject to withholding but for the provisions of a treaty, or for the fact that it is attributable to income from sources outside the United States, or for the fact that the payer thereof is excepted from the application of section 1441(a) by the provisions of section 1441(c).

(3) In the case of a nominee, any distribution or payment which he receives and with respect to which he is required to withhold under section 1441 or 1442, or would be so required to withhold but for the provisions of a treaty, or for the fact that the distribution or payment is attributable to income from sources outside the United States, or for the fact that withholding is not required by reason of section 1441(c), or

(4) Any amount which is treated under section 1373 (relating to undistributed taxable income of electing small business corporations) as an amount distributed as a dividend.

(*c*) *Special rule.*—If a person makes a payment which may be a dividend, or if a nominee receives a payment which may be a dividend, but such person or nominee is unable to determine the portion of the payment which is a dividend at the time he files his return, he shall treat the entire amount of such payment as a dividend.

Interest subject to reporting.—(*a*) The term "interest" means—

(1) Interest on evidences of indebtedness issued by a corporation in registered form. The phrase "evidences of indebtedness" includes bonds, debentures, notes, certificates, and other similar instruments regardless of how denominated. An evidence of indebtedness is in registered form if it is registered as to both principal and interest and if its transfer must be effected by the surrender of the old instrument and either the reissuance by the corporation of the old instrument to the new holder or the issuance by the corporation of a new instrument to the new holder.

(2) Interest on deposits (except deposits evidenced by negotiable time certificates of deposits) paid (or credited) by persons carrying on the banking business.

(3) Amounts, whether or not designated as interest, paid (or credited) by mutual savings banks, savings and loan associations, building and loan associations, cooperative banks, homestead associations, credit unions, or similar organizations in respect of deposits, face amount certificates, investment certificates, or withdrawable or repurchasable shares. Thus, even though amounts paid or credited by such organizations with respect to deposits are designated as "dividends," such amounts are included in the definition of interest for purposes of section 6049.

(4) Interest on amounts held by insurance companies under agreements to pay interest thereon. This includes interest paid by insurance companies with respect to policy "dividend" accumulations (see sections 61 and 451 and the regulations thereunder for rules as to when such interest is considered paid), and interest paid with respect to the proceeds of insurance policies left with the insurer. The so-called "interest element" in the case of annuity or installment payments under life insurance or endowment contracts does not constitute interest.

(5) Interest on deposits with stockbrokers, bondbrokers, and other persons engaged in the business of dealing in securities.

(*b*) *Exceptions.*—The term "interest" when used in section 6049 does not include—

(1) Interest on obligations described in section 103(a)(1) or (3), relating to certain governmental obligations.

(2) Any payment by—

(i) A foreign corporation,

(ii) A nonresident alien individual, or

(iii) A partnership composed in whole or in part of nonresident aliens, if such corporation, individual, or partnership is not engaged in trade or business within the United States and does not have an office or place of business or a fiscal or paying agent in the United States.

(3) Any payment which is subject to withholding under section 1441 or 1442 (relating to withholding of tax on nonresident aliens and foreign corporations, respectively) by the person making the payment, or which would be so subject to withholding but

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for the provisions of a treaty, or for the fact that it is attributable to income from sources outside the United States (including interest on deposits with persons carrying on the banking business paid to persons not engaged in business within the United States).

(4) In the case of a nominee, any payment which he receives and with respect to which he is required to withhold under section 1441 or 1442, or would be so required to withhold but for the provisions of a treaty, or for the fact that the payment is attributable to income from sources outside the United States (including interest on deposits with persons carrying on the banking business received by the nominee on behalf of persons not engaged in business within the United States).

(5) Any amount on which the person making the payment is required to deduct and withhold a tax under section 1451 (relating to tax-free covenant bonds), or would be so required but for section 1451(d) (relating to benefit of personal exemptions).

Patronage dividends subject to reporting.—(*a*) For organizations and amounts subject to reporting, see paragraphs (*b*) and (*c*).

(*b*) *Organizations subject to reporting requirement.*—The organizations subject to the reporting requirements of paragraph (*a*) of this section are—

(1) Any organization exempt from tax under section 521 (relating to exemption of farmers' cooperatives from tax), and

(2) Any corporation operating on a cooperative basis other than an organization—

(i) Which is exempt from tax under chapter 1 (other than section 521), or

(ii) Which is subject to the provisions of part II of subchapter H of chapter 1 (relating to mutual savings banks, etc.), or subchapter L of chapter 1 (relating to insurance companies), or

(iii) Which is engaged in furnishing electric energy, or providing telephone service, to persons in rural areas.

(*c*) *Amounts subject to reporting.*—(1) Except as provided in paragraph (3) below, the amounts subject to reporting are—

(i) Payments by all organizations subject to such reporting requirements of—

(A) Patronage dividends (as defined in section 1388(a) paid in money, qualified written notices of allocation (as defined in section 1388(c)), or other property (except nonqualified written notices of allocation as defined in section 1388(d)); and

(B) Amounts described in section 1382(b)(2) (relating to redemption of nonqualified written notices of allocation previously paid as patronage dividends) paid in money or property (except written notices of allocation); and

(ii) Payments by farmers' cooperatives exempt from tax under section 521 of—

(A) Amounts described in section 1382(c)(2)(A) (relating to distributions with respect to earnings derived from sources other than patronage) paid in money, qualified written notices of allocation, or other property (except nonqualified written notices of allocation); and

(B) Amounts described in section 1382(c)(2)(B) (relating to redemption of nonqualified written notices of allocation previously paid as distributions with respect to earnings derived from sources other than patronage) paid in money or other property (except written notices of allocation).

(*d*) *Special rules.*—(1) If an organization makes a distribution consisting in whole or in part of a written notice of allocation and a qualified check and, at the time it files its return, is unable to determine whether such written notice of allocation and such check constitute nonqualified written notices of allocation, such organization shall for purposes of such return treat such written notice of allocation as a qualified written notice of allocation and such qualified check as a payment in money.

(2) An amount described in paragraph (*c*) above is subject to reporting even though the organization paying such amount is allowed no deduction for it because it was not paid within the time prescribed in section 1382. Thus, a patronage dividend of $25 paid by a marketing cooperative must be reported even though it is paid after the end of the payment period (see section 1382(d)) for the organization's taxable year in which the patronage occurred.

(3) *Exceptions.*—Reporting of payments of amounts described in paragraph (*a*) is not required—

(i) If such payments are made by a foreign corporation which is not engaged in business within the United States and does not have an office or place of business or a fiscal or paying agent in the United States, or

(ii) If such payments are subject to withholding under section 1441 or 1442 (relating to withholding of tax on nonresident aliens and foreign corporations, respectively) by the person making the distribution or payment, or would be so subject to withholding but for the provisions of a treaty, or for the fact that it is attributable to income from sources outside the United States.

(4) *Determination of amount paid.*—In determining the amount of any payment subject to reporting under paragraph (*a*) above—

(i) Property (other than a qualified written notice of allocation) shall be taken into account at its fair market value, and

(ii) A qualified written notice of allocation shall be taken into account at its stated dollar amount.

(*e*) *Exemption for certain consumer cooperatives.*—Exemption from the reporting requirements of § 1.6044–2 shall, upon application therefor, be granted by the District Director to any cooperative which he determines is primarily engaged in selling at retail goods or services of a type which is generally for personal, living, or family use. The application (Form 3491) may be obtained from your District Director.

Instructions for Schedule B, Form 1099

1. Return of information as to payments of $600 or more.—(*a*) *General rules.*—(1) *Calendar years after 1962.*—Except as provided in § 1.6041–3, every person engaged in a trade or business shall make an information return for each calendar year after 1962 with respect to payments made by him during the calendar year in the course of his trade or business to another person of fixed or determinable—

(i) Salaries, wages, commissions, fees, and other forms of compensation for services rendered aggregating $600 or more;

(ii) Rents, royalties, annuities, pensions, and other gains, profits, and income aggregating $600 or more; or

(iii) Foreign items, as defined in § 1.6041–4, aggregating $600 or more.

The payments described in (i), (ii), and (iii) above shall not include any payments with respect to which a statement is required by, or may be required under authority of, section 6042(a) (relating to dividends), section 6043(2) (relating to distributions in liquidation), section 6044(a) (relating to patronage dividends), section 6045 (relating to brokers' transactions with customers), or section 6049(a)(1) and (2) (relating to interest). The term "fixed or determinable income" includes interest other than that coming within the definition of interest provided in § 1.6049–2.

(*b*) Salaries, wages, fees, commissions, and other compensation for personal services totaling $600 or more, shall be reported on Form 1099, to the extent not reported on Form W–2 or Form 1042.

(*c*) *Compensation defined.*—Compensation for personal services to be reported on Form 1099 (other than wages reported on Form W–2) includes not only wages and salaries in the ordinary meaning of the terms but also other items such as (a) the value of living quarters or meals furnished to an employee, which is not excluded from income under section 119, (b) traveling or other expense allowances for which the employee is not required to submit an itemized account showing that such allowances were ordinary and necessary expenses in the employer's business, (c) insurance premiums which under regulations relating to section 402 of the Code are income to the employee for the year in which the insurance is purchased, and (d) amounts paid as prizes and awards which are required to be included in gross income of the recipient under section 74. Identify such items on Form 1099.

(*d*) *Effect of Form W–2.*—Where the aggregate compensation of an employee is $600 or more and a portion thereof is required to be reported on Form W–2, the remainder must be reported on Form 1099, regardless of amount. For example, if total compensation paid to an employee is $600 of which $400 is reported on Form W–2, the remaining $200 must be reported on Form 1099.

(*e*) *Annuity payments to be reported.*—Annuity payments shall be reported to the extent includable in gross income under section 72 of the Code.

(*f*) *Foreign items.*—In the case of foreign items, i.e., interest upon the bonds of a foreign country or of a nonresident foreign corporation not having a fiscal or paying agent in the United States (including Puerto Rico), or dividends upon the stock of such corporation, a report on Form 1099 shall be filed by the bank or collecting agent accepting the items for collection, if the amount paid to an individual (citizen or resident of the United States), a resident fiduciary, or a resident partnership any member of which is a citizen or resident, during the calendar year 1963 is $600 or more.

o70—16—77747-1

PLEASANT VALLEY WATER DISTRICT
P. O. BOX 931
COALINGA, CALIFORNIA

1963

1099 & 599
Worksheet

		1 Date	2 CK #	3 Amt	4
M. I. Allen					
P. O. Box 925		4-8-63	17	10000	
Coalinga		5-13-63	24	2500	
		6-3-63	1	2500	
		6-26-63	25	2500	
		7-8-63	33	2500	
		8-12-63	44	2500	
		9-9-63	52	2500	
		10-14-63	56	2500	
		12-9-63	72	2500	30000
Walter F. Cornish		4-8-63	14	10000	
P. O. Box 5278		5-13-63	25	2500	
Oildale		6-3-63	2	2500	
		6-26-63	26	2500	
		7-8-63	34	2500	
		7-10-63	39	2500	
		8-12-63	43	2500	
		9-9-63	51	2500	
		10-14-63	57	2500	
		11-14-63	63	2500	
		12-9-63	70	2500	35000
Ray L. Keller		4-8-63	18	10000	
P. O. Box 413		5-13-63	23	2500	
Coalinga		6-3-63	3	2500	
		6-26-63	27	2500	
		7-8-63	35	2500	
		7-10-63	40	2500	
		8-12-63	45	2500	
		9-9-63	53	2500	
		10-14-63	58	2500	
		11-14-63	64	2500	
		12-9-63	69	2500	35000

1 2 3 4

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40

		1 Date	2 CK#	3 Amt	4 Total
1	Joseph M. Lovelace	4-8-63	16	7500	
2	P.O. Box 438	6-26-63	28	2500	
3	Coalinga	7-8-63	36	2500	
4		7-10-63	41	2500	
5		8-12-63	46	2500	
6		9-9-63	51	2500	
7		10-14-63	59	2500	
8		11-14-63	65	2500	
9		12-9-63	68	2500	27500
10					
11	Wallace E. Wroth	4-8-63	19	7500	
12	201 Coevell	5-13-63	26	2500	
13	Coalinga	6-3-63	4	2500	
14		7-8-63	37	2500	
15		7-10-63	42	2500	
16		8-12-63	47	2500	
17		9-9-63	55	2500	
18		10-14-63	60	2500	
19		11-14-63	62	2500	
20		12-9-63	71	2500	30000
21		6-26-63	30	2500	32500
22					
23					
24					
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26					160000
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1	2	3	4

FORM **990**
(Rev. Dec. 1963)

U.S. Treasury Department—Internal Revenue Service

RETURN OF ORGANIZATION EXEMPT FROM INCOME TAX

(Section 501 (c) (other than Subsection 3) of Internal Revenue Code of 1954)

FOR CALENDAR YEAR or other taxable year beginning July 1, 1962, and ending June 30, 1963

PLEASE TYPE OR PRINT

Legal name of organization / Address (number, street, city or town, State and Postal ZIP code)

Pleasant Valley Water District
P. O. Box 931
Coalinga, California

Employer's identification number
94-6093765

This return must be filed on or before the 15th day of the fifth month following the close of the annual accounting period. Return must be filed with the District Director of Internal Revenue for the District in which is located the principal place of business or principal office of the organization.

1. Date of exemption letter ..... Filed 8-

2. Subsection of section 501 (c) under which you have qualified for exemption ..... 501 (c) (12)

3. State nature of activities .....

4. Have you filed a tax return on Form 990-T for this year? ☐ Yes ☒ No
If "Yes," where filed? .....
Unrelated business gross income reported .. $.....

5. Was a Form 990 filed for the preceding year? ☐ Yes ☒ No
If "Yes," where filed? .....

6. What is the legal form of your organization (corporation, trust, unincorporated association, etc.)? ..... Corporation

7. In what year was your organization formed? 1963
In what State or country? ..... California

8. If exempt as described in section 501 (c) (2), state name and address of organization for which you hold title to property.

9. If you are successor to previously existing organization(s), give name(s) and address(es) of the predecessor organization(s).

10. The books are in care of ..... Ewel Hudson Jr.
Located at ..... Highway 33 Coalinga California

11. Do you have capital stock issued and outstanding? ☐ Yes ☑ No
If "Yes," complete the following:

ITEMS	PREFERRED STOCK	COMMON STOCK	OTHER (NAME)
a. Number of shares outstanding			
(1) Held by individuals			
(2) Held by organizations			
Total shares outstanding			

b. Number stockholders at end of year .....
(1) Dividend requirements
(a) Preferred stock .....
(b) Common stock .....
(c) Other .....

12. Have any changes **not previously reported** to the Internal Revenue Service been made in your articles of incorporation or bylaws or other instruments of similar import? ☐ Yes ☑ No
If "Yes," attach a copy of the amendments in duplicate.

13. Did any officer, director, trustee, etc., receive a gift, living quarters, or anything of value not included in compensation reported on lines 13 or 21, page 2? ☐ Yes ☑ No
If "Yes," attach detailed statement in duplicate.

14. If any of your income is derived from members' dues, assessments, etc., show amounts allocated for:
(a) Affiliated organizations ..... $.....
(b) Welfare funds .....
(c) Political purposes .....
(d) Other purposes .....

See additional questions on page 3.

SIGNATURE AND VERIFICATION (See Instruction 12)

Under penalties of perjury, I declare 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 the return is prepared by a person other than the taxpayer, his declaration is based on all the information relating to the matters required to be reported in the return of which he has knowledge.

CORPORATE SEAL

Date ..... Signature of officer ..... Title .....

Date ..... Individual or firm signature ..... Address .....

Line No.

INCOME, DUES, CONTRIBUTIONS, ETC.

1. Dues, assessments, etc., from members, excluding service and other charges properly included under line 8 (see Instruction 5) .....
2. Dues, assessments, etc., from affiliated organizations (see Instruction 5) .....
3. Contributions, gifts, grants, etc., received (see Instruction 5) .....
4. Payments received in Health, Welfare, Unemployment compensation benefits, etc., fund:
   (a) From employers .....
   (b) From employees .....
5. Interest .....
6. Dividends .....
7. (a) Rents .....
   (b) Royalties .....
8. Gross receipts from business activities (state nature):

   ---
9. Gain (or loss) from sale of assets, excluding inventory items (see Instruction 10) .....
10. Other income (if more than 10 percent of line 11, attach itemized schedule. Also see Instruction 5) .....
11. Total of lines 1 to 10, inclusive .....

DISPOSITION OF INCOME, DUES, CONTRIBUTIONS, ETC.

A. Expenses attributable to income lines 7 and 8 (see Instruction 6):

12. Cost of goods sold .....
13. Compensation of officers, directors, trustees, etc. (attach statement showing name, position, salary, and time devoted to position) .....
14. Wages, salaries, and commissions (not included on line 13). Number of employees _____
15. Interest .....
16. Taxes (such as property, income, social security, unemployment taxes, etc.) .....
17. Rent .....
18. Depreciation (and depletion) .....
19. Miscellaneous expenses (state nature):

B. Other expenses:

20. Dues, assessments, etc., to affiliated organizations .....
21. Compensation of officers, directors, trustees, etc. (not included on line 13) (attach statement showing name, position, salary, and time devoted to position) .....
22. Wages, salaries, and commissions (not included on line 14). Number of employees _____
23. Interest (not included on line 15) .....
24. Taxes (not included on line 16) .....
25. Rent (not included on line 17) .....
26. Miscellaneous expenses not elsewhere classified (state nature):

C. Contributions:

27. Contributions, gifts, grants, etc., paid (state to whom paid):

D. Other dispositions:

28. Benefit payments to or for members or their dependents:
    (a) Death, sickness, hospitalization, or disability benefits .....
    (b) Unemployment compensation benefits .....
    (c) Other benefits (state nature) .....
29. Dividends and other distributions to members, shareholders, or depositors .....
30. Additions to surplus and reserves (attach itemized schedule) .....
31. Total of lines 12 to 30, inclusive (see Instruction 7) .....

Schedule A.—BALANCE SHEETS (See Instruction 8)

	Beginning of Year		End of Year	
ASSETS	Amount	Total	Amount	Total
1. Cash				
2. Notes and accounts receivable				
Less: Reserve for bad debts				
3. Inventories				
4. Investments in governmental obligations				
5. Investments in nongovernmental bonds, etc.				
6. Investments in corporate stocks (see Instruction 9)				
7. Other investments (attach itemized schedule)				
8. Capital assets:				
(a) Depreciable (and depletable) assets (attach itemized schedule)				
Less: Reserve for depreciation (and depletion)				
(b) Land				
9. Other assets (attach itemized schedule)				
10. Total assets				
LIABILITIES				
11. Accounts payable				
12. Bonds, notes, and mortgages payable:				
(a) With original maturity of less than 1 year				
(b) With original maturity of 1 year or more				
13. Other liabilities (attach itemized schedule)				
14. Total liabilities				
NET WORTH				
15. Capital Stock:				
(a) Preferred Stock				
(b) Common Stock				
16. Membership certificates				
17. Paid-in or capital surplus (or donated capital if a trust)				
18. Surplus reserves (attach itemized schedule)				
19. Earned surplus and undivided profits				
20. Total net worth				
21. Total liabilities and net worth				

Continued from page 1

15. Have you had any sources of income or engaged in any activities which have **not previously been reported** to the Internal Revenue Service? ☐ Yes ☑ No

If "Yes," attach detailed statement in duplicate.

16. If you are the type of organization described in section 501 (c) (7), enter gross receipts and other income shown on page 2, line 8 or 10 attributable to—

a. Members and their guests $_____

b. Others _____

17. Did you lease or rent any real property to or from a person or groups of persons directly associated with you? ☐ Yes ☑ No

If "Yes," attach detailed statement in duplicate.

18. Did you hold any real property for rental purposes with respect to which there is an indebtedness incurred in acquiring the property or in making improvements thereto, or which was acquired subject to a mortgage or similar lien? ☐ Yes ☑ No

If "Yes," attach detailed statement in duplicate.

19. If you are the type of organization described in section 501 (c) (17), after December 31, 1959, did—

The creator of your trust, or
A contributor to your trust, or
A brother or sister (whole or half blood), spouse, ancestor, or lineal descendant of such creator or contributor, or
A corporation owned (50 percent or more of voting stock or 50 percent or more of value of all stock) directly or indirectly by such creator or contributor—

(a) Borrow any part of your income or corpus? ☐ Yes ☐ No

(b) Receive any compensation for personal services from you? ☐ Yes ☐ No

(c) Obtain any part of your services? ☐ Yes ☐ No

(d) Purchase any securities or other properties from you? ☐ Yes ☐ No

(e) Sell any securities or other property to you? ☐ Yes ☐ No

(f) Receive any funds of the trust in any other transaction? ☐ Yes ☐ No

If answer to any question is "Yes," attach detailed statement unless previously reported.

If answer to question (a), (d), or (e) is "Yes," or if you acquired through any source debentures or other obligations or stock or securities of any of the parties enumerated, also furnish the following information relating to the debtor, purchaser, or vendor (unless previously filed and a favorable ruling or determination letter had been received):

(1) Balance sheets of the employer as at the close of the last accounting period and for the taxable year ended prior thereto.

(2) Comparative statements of income and profit and loss for the last and the four prior taxable years.

(3) An analysis of the surplus account for the last five

Continued on page 4

years and specifically showing the amount and rate of dividends paid on each class of stock.

(4) A statement accounting for all material changes from the latest dates of the aforesaid statements to the date of filing the information.

(5) A schedule showing the nature and amounts of the various assets in the trust fund.

(6) A statement setting forth the amount invested in the stock or securities of the employer, or a corporation controlled thereby, and the debtor, purchaser, or vendor, if another, the nature of the investment, the present rate of return, and the reason for the investment.

GENERAL INSTRUCTIONS

1. An annual statement of gross income, receipts, disbursements, etc., on this form, is required by law of every organization which is exempt from tax under section 501 (a) of the Code of 1954, excepting only—(1) a fraternal beneficiary society, order, or association described in section 501 (c) (8); (2) an organization described in section 501 (c) (3) (see Form 990–A); (3) a religious or apostolic organization described in section 501 (d) (required to file Form 1065); (4) a stock bonus, pension, or profit-sharing plan which qualifies under section 401 (a) (see Form 990–P); or (5) a corporation described in section 501 (c) (1), if wholly owned by the United States or any agency or instrumentality thereof, or a wholly owned subsidiary of such corporation.

2. This form shall be prepared in accordance with the method of accounting regularly employed in keeping the books of your organization.

3. Fill in the lines on pages 2 and 3 of this form to the extent that they apply to your organization.

4. A group return on this form may be filed by a central, parent, or like organization for two or more local organizations which (a) are chartered by, or affiliated or associated with, the central organization at the close of the central organization's annual accounting period, (b) are subject to the general supervision and examination of the central organization, and (c) are exempt from tax and are described by the same provision of section 501(c) as the central organization. Each local organization annually must authorize the central organization to include it in the group return and must also annually file statements verified under oath or affirmation with the central organization of the information required to be included in the group return. The group return shall be in addition to the separate return of the central office organization but in lieu of separate returns by the local organizations included in the group return. There shall be attached to such group return schedules showing separately (a) the total number, names, and addresses of the local organizations included, and (b) the same information for those not included therein. Prior to, or simultaneous with, the filing of a group return, the central organization must notify each district director for the district in which is located the principal place of business or principal office of each local organization included in or excluded from such group return that the local organization has or has not been, or will or will not be, included in such group return. The filing with each district director concerned of a copy of the schedules listing the organizations included in and excluded from the group return constitutes notice as required by the preceding sentence.

5. In all cases where line 1 or 2 includes money or property amounting to $3,000 or more, and line 3 or 10 includes money or property amounting to $100 or more which was received directly or indirectly from one person, in one or more transactions during the year, itemized schedules showing the total amount received from and the name and address of each such person shall be attached to this return. (The term "person" includes individuals, fiduciaries, partnerships, corporations, associations, and other organizations.) Receipts by a "central" organization from organizations included in a group return need not be itemized in the "central" organization's separate return.

6. If the total of income lines 7 and 8 is not more than $5,000, amounts includible in line 12 through line 19 may be entered under line 21 through line 26 under the appropriate headings. Where sections "A" and "B" must both be completed, items of expense may be divided between these sections on the basis of accounting records, or, if such records do not provide for this division, any items of expense which fall wholly under either of these sections may be divided on any reasonable basis, such as an approximation of the use of a facility or the time spent by an individual.

7. If line 31 does not equal line 11, attach a schedule accounting for the difference.

8. The balance sheets, Schedule A, should agree with the books of account or any differences should be reconciled.

9. In all cases where line 6, Schedule A, includes 10 percent or more of any class of stock of any corporation, attach a list showing the name of the corporation, the number of shares of each type of stock owned (including information indicating whether the stock is voting or nonvoting), and the value of the stock as recorded in the books and included in line 6.

10. Attach a detailed statement showing with respect to each piece of property sold: (a) Date acquired and manner of acquisition; (b) Gross sales price; (c) Cost or other basis (value at time of acquisition, if donated); (d) Expense of sale and cost of improvements subsequent to acquisition; (e) Depreciation since acquisition; and (f) Gain or loss—(b) plus (e) minus the sum of (c) and (d).

11. Organizations required to submit substantially similar statements to any national, State, municipal, or other public officer may submit with the return such statements in lieu of the statements required on pages 2 and 3.

12. Signature and Verification.—The return must be signed either by the president, vice president, treasurer, assistant treasurer, chief accounting officer, or other corporate officer (such as tax officer) who is authorized to sign. A receiver, trustee, or assignee must sign any return which he is required to file on behalf of a corporation. The return must also be signed by any person, firm, or corporation who prepared the taxpayer's return. If the return is prepared by a firm or corporation, it should be signed in the name of the firm or corporation. The statement is not required if the return is prepared by a regular, full-time employee.

13. For further information see regulations under sections 6033 (a) and 501 of the Internal Revenue Code.

Form 990–T.—Section 511 of the Code imposes a tax in case of certain organizations described in sections 401 (a) and 501 (c) (2), (3), (5), (6), and (17), on income derived (a) from operation of a business enterprise which is unrelated to the purpose for which such organization received an exemption or (b) from certain rentals from property leased to others on a long-term basis. Such income and tax are to be reported on Form 990–T, copies of which may be obtained from the District Director of Internal Revenue.

Form 990–C.—A Farmers' Cooperative Association exempt from tax under section 521 of the Code is subject to tax as provided in section 1381 and is required to file Form 990–C, copies of which may be obtained from the District Director of Internal Revenue.

Form 1099.—Every organization engaged in a trade or business (which includes for this purpose all exempt functions) shall make an information return on Forms 1099 and 1096 with respect to payments made during the calendar year in the course of such trade or business to another person of fixed or determinable salaries, wages, commissions, fees, and other forms of compensation for services rendered aggregating $600 or more (to the extent not reported on Form W–2), and rents, royalties, annuities, pensions, and other gains, profits, and income aggregating $600 or more. (See section 1.6041–1, Income Tax Regulations.) Where the aggregate compensation of an employee is $600 or more and a portion thereof is required to be reported on Form W–2, the remainder must be reported on Form 1099, regardless of amount.

Forms 1099 and 1096 are required to be submitted for payments of interest or dividends aggregating $10 or more. A copy of any information return (Form 1099) is required to be furnished to the payee.

☆ U.S. GOVERNMENT PRINTING OFFICE : 1953—O–693–317

FORM **990**
(Rev. Dec. 1963)

U.S. Treasury Department—Internal Revenue Service

RETURN OF ORGANIZATION EXEMPT FROM INCOME TAX

(Section 501 (c) (other than Subsection 3) of Internal Revenue Code of 1954)

FOR CALENDAR YEAR or other taxable year beginning , 19 , and ending , 19

PLEASE TYPE OR PRINT

Legal name of organization

Address (number, street, city or town, State and Postal ZIP code)

Employer's identification number

This return must be filed on or before the 15th day of the fifth month following the close of the annual accounting period. Return must be filed with the District Director of Internal Revenue for the District in which is located the principal place of business or principal office of the organization.

1. Date of exemption letter

2. Subsection of section 501 (c) under which you have qualified for exemption

3. State nature of activities

4. Have you filed a tax return on Form 990-T for this year? ☐ Yes ☐ No

If "Yes," where filed?

Unrelated business gross income reported.. $

5. Was a Form 990 filed for the preceding year? ☐ Yes ☐ No

If "Yes," where filed?

6. What is the legal form of your organization (corporation, trust, unincorporated association, etc.)?

7. In what year was your organization formed?.

In what State or country?.....

8. If exempt as described in section 501 (c) (2), state name and address of organization for which you hold title to property.

9. If you are successor to previously existing organization(s), give name(s) and address(es) of the predecessor organization(s).

10. The books are in care of

Located at

11. Do you have capital stock issued and outstanding?..... ☐ Yes ☐ No

If "Yes," complete the following:

ITEMS	PREFERRED STOCK	COMMON STOCK	OTHER (NAME)
a. Number of shares outstanding.			
(1) Held by individuals.....			
(2) Held by organizations....			
Total shares outstanding...			

b. Number stockholders at end of year.....

(1) Dividend requirements

(a) Preferred stock.....

(b) Common stock.....

(c) Other .....

12. Have any changes **not previously reported** to the Internal Revenue Service been made in your articles of incorporation or bylaws or other instruments of similar import?.... ☐ Yes ☐ No

If "Yes," attach a copy of the amendments in duplicate.

13. Did any officer, director, trustee, etc., receive a gift, living quarters, or anything of value not included in compensation reported on lines 13 or 21, page 2?..... ☐ Yes ☐ No

If "Yes," attach detailed statement in duplicate.

14. If any of your income is derived from members' dues, assessments, etc., show amounts allocated for:

(a) Affiliated organizations..... $

(b) Welfare funds.....

(c) Political purposes.....

(d) Other purposes.....

See additional questions on page 3.

SIGNATURE AND VERIFICATION (See Instruction 12)

Under penalties of perjury, I declare 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 the return is prepared by a person other than the taxpayer, his declaration is based on all the information relating to the matters required to be reported in the return of which he has knowledge.

CORPORATE SEAL

Date — Signature of officer — Title

Date — Individual or firm signature — Address

Line No.

INCOME, DUES, CONTRIBUTIONS, ETC.

1. Dues, assessments, etc., from members, excluding service and other charges properly included under line 8 (see Instruction 5)
2. Dues, assessments, etc., from affiliated organizations (see Instruction 5)
3. Contributions, gifts, grants, etc., received (see Instruction 5)
4. Payments received in Health, Welfare, Unemployment compensation benefits, etc., fund:
   (a) From employers
   (b) From employees
5. Interest
6. Dividends
7. (a) Rents
   (b) Royalties
8. Gross receipts from business activities (state nature):

   ---
9. Gain (or loss) from sale of assets, excluding inventory items (see Instruction 10)
10. Other income (if more than 10 percent of line 11, attach itemized schedule. Also see Instruction 5)
11. Total of lines 1 to 10, inclusive

DISPOSITION OF INCOME, DUES, CONTRIBUTIONS, ETC.

A. Expenses attributable to income lines 7 and 8 (see Instruction 6):

12. Cost of goods sold
13. Compensation of officers, directors, trustees, etc. (attach statement showing name, position, salary, and time devoted to position)
14. Wages, salaries, and commissions (not included on line 13). Number of employees ____
15. Interest
16. Taxes (such as property, income, social security, unemployment taxes, etc.)
17. Rent
18. Depreciation (and depletion)
19. Miscellaneous expenses (state nature):

B. Other expenses:

20. Dues, assessments, etc., to affiliated organizations
21. Compensation of officers, directors, trustees, etc. (not included on line 13) (attach statement showing name, position, salary, and time devoted to position)
22. Wages, salaries, and commissions (not included on line 14). Number of employees ____
23. Interest (not included on line 15)
24. Taxes (not included on line 16)
25. Rent (not included on line 17)
26. Miscellaneous expenses not elsewhere classified (state nature):

C. Contributions:

27. Contributions, gifts, grants, etc., paid (state to whom paid):

D. Other dispositions:

28. Benefit payments to or for members or their dependents:
    (a) Death, sickness, hospitalization, or disability benefits
    (b) Unemployment compensation benefits
    (c) Other benefits (state nature)
29. Dividends and other distributions to members, shareholders, or depositors
30. Additions to surplus and reserves (attach itemized schedule)
31. Total of lines 12 to 30, inclusive (see Instruction 7)

Schedule A.—BALANCE SHEETS (See Instruction 8)

	Beginning of Year		End of Year	
	Amount	Total	Amount	Total
ASSETS				
1. Cash				
2. Notes and accounts receivable				
Less: Reserve for bad debts				
3. Inventories				
4. Investments in governmental obligations				
5. Investments in nongovernmental bonds, etc				
6. Investments in corporate stocks (see Instruction 9)				
7. Other investments (attach itemized schedule)				
8. Capital assets:				
(a) Depreciable (and depletable) assets (attach itemized schedule)				
Less: Reserve for depreciation (and depletion)				
(b) Land				
9. Other assets (attach itemized schedule)				
10. Total assets				
LIABILITIES				
11. Accounts payable				
12. Bonds, notes, and mortgages payable:				
(a) With original maturity of less than 1 year				
(b) With original maturity of 1 year or more				
13. Other liabilities (attach itemized schedule)				
14. Total liabilities				
NET WORTH				
15. Capital Stock:				
(a) Preferred Stock				
(b) Common Stock				
16. Membership certificates				
17. Paid-in or capital surplus (or donated capital if a trust)				
18. Surplus reserves (attach itemized schedule)				
19. Earned surplus and undivided profits				
20. Total net worth				
21. Total liabilities and net worth				

Continued from page 1

15. Have you had any sources of income or engaged in any activities which have **not previously been reported** to the Internal Revenue Service? ☐ Yes ☐ No

If "Yes," attach detailed statement in duplicate.

16. If you are the type of organization described in section 501 (c) (7), enter gross receipts and other income shown on page 2, line 8 or 10 attributable to—

a. Members and their guests $_____

b. Others _____

17. Did you lease or rent any real property to or from a person or groups of persons directly associated with you? ☐ Yes ☐ No

If "Yes," attach detailed statement in duplicate.

18. Did you hold any real property for rental purposes with respect to which there is an indebtedness incurred in acquiring the property or in making improvements thereto, or which was acquired subject to a mortgage or similar lien? ☐ Yes ☐ No

If "Yes," attach detailed statement in duplicate.

19. If you are the type of organization described in section 501 (c) (17), after December 31, 1959, did—

The creator of your trust, or
A contributor to your trust, or
A brother or sister (whole or half blood), spouse, ancestor, or lineal descendant of such creator or contributor, or
A corporation owned (50 percent or more of voting stock or 50 percent or more of value of all stock) directly or indirectly by such creator or contributor—

(a) Borrow any part of your income or corpus? ☐ Yes ☐ No

(b) Receive any compensation for personal services from you? ☐ Yes ☐ No

(c) Obtain any part of your services? ☐ Yes ☐ No

(d) Purchase any securities or other properties from you? ☐ Yes ☐ No

(e) Sell any securities or other property to you? ☐ Yes ☐ No

(f) Receive any funds of the trust in any other transaction? ☐ Yes ☐ No

If answer to any question is "Yes," attach detailed statement unless previously reported.

If answer to question (a), (d), or (e) is "Yes," or if you acquired through any source debentures or other obligations or stock or securities of any of the parties enumerated, also furnish the following information relating to the debtor, purchaser, or vendor (unless previously filed and a favorable ruling or determination letter had been received):

(1) Balance sheets of the employer as at the close of the last accounting period and for the taxable year ended prior thereto.

(2) Comparative statements of income and profit and loss for the last and the four prior taxable years.

(3) An analysis of the surplus account for the last five

Continued on page 4

years and specifically showing the amount and rate of dividends paid on each class of stock.

(4) A statement accounting for all material changes from the latest dates of the aforesaid statements to the date of filing the information.

(5) A schedule showing the nature and amounts of the various assets in the trust fund.

(6) A statement setting forth the amount invested in the stock or securities of the employer, or a corporation controlled thereby, and the debtor, purchaser, or vendor, if another, the nature of the investment, the present rate of return, and the reason for the investment.

GENERAL INSTRUCTIONS

1. An annual statement of gross income, receipts, disbursements, etc., on this form, is required by law of every organization which is exempt from tax under section 501 (a) of the Code of 1954, excepting only—(1) a fraternal beneficiary society, order, or association described in section 501 (c) (8); (2) an organization described in section 501 (c) (3) (see Form 990–A); (3) a religious or apostolic organization described in section 501 (d) (required to file Form 1065); (4) a stock bonus, pension, or profit-sharing plan which qualifies under section 401 (a) (see Form 990–P); or (5) a corporation described in section 501 (c) (1), if wholly owned by the United States or any agency or instrumentality thereof, or a wholly owned subsidiary of such corporation.

2. This form shall be prepared in accordance with the method of accounting regularly employed in keeping the books of your organization.

3. Fill in the lines on pages 2 and 3 of this form to the extent that they apply to your organization.

4. A group return on this form may be filed by a central, parent, or like organization for two or more local organizations which (a) are chartered by, or affiliated or associated with, the central organization at the close of the central organization's annual accounting period, (b) are subject to the general supervision and examination of the central organization, and (c) are exempt from tax and are described by the same provision of section 501(c) as the central organization. Each local organization annually must authorize the central organization to include it in the group return and must also annually file statements verified under oath or affirmation with the central organization of the information required to be included in the group return. The group return shall be in addition to the separate return of the central office organization but in lieu of separate returns by the local organizations included in the group return. There shall be attached to such group return schedules showing separately (a) the total number, names, and addresses of the local organizations included, and (b) the same information for those not included therein. Prior to, or simultaneous with, the filing of a group return, the central organization must notify each district director for the district in which is located the principal place of business or principal office of each local organization included in or excluded from such group return that the local organization has or has not been, or will or will not be, included in such group return. The filing with each district director concerned of a copy of the schedules listing the organizations included in and excluded from the group return constitutes notice as required by the preceding sentence.

5. In all cases where line 1 or 2 includes money or property amounting to $3,000 or more, and line 3 or 10 includes money or property amounting to $100 or more which was received directly or indirectly from one person, in one or more transactions during the year, itemized schedules showing the total amount received from and the name and address of each such person shall be attached to this return. (The term "person" includes individuals, fiduciaries, partnerships, corporations, associations, and other organizations.) Receipts by a "central" organization from organizations included in a group return need not be itemized in the "central" organization's separate return.

6. If the total of income lines 7 and 8 is not more than $5,000, amounts includible in line 12 through line 19 may be entered under line 21 through line 26 under the appropriate headings. Where sections "A" and "B" must both be completed, items of expense may be divided between these sections on the basis of accounting records, or, if such records do not provide for this division, any items of expense which fall wholly under either of these sections may be divided on any reasonable basis, such as an approximation of the use of a facility or the time spent by an individual.

7. If line 31 does not equal line 11, attach a schedule accounting for the difference.

8. The balance sheets, Schedule A, should agree with the books of account or any differences should be reconciled.

9. In all cases where line 6, Schedule A, includes 10 percent or more of any class of stock of any corporation, attach a list showing the name of the corporation, the number of shares of each type of stock owned (including information indicating whether the stock is voting or nonvoting), and the value of the stock as recorded in the books and included in line 6.

10. Attach a detailed statement showing with respect to each piece of property sold: (a) Date acquired and manner of acquisition; (b) Gross sales price; (c) Cost or other basis (value at time of acquisition, if donated); (d) Expense of sale and cost of improvements subsequent to acquisition; (e) Depreciation since acquisition; and (f) Gain or loss—(b) plus (e) minus the sum of (c) and (d).

11. Organizations required to submit substantially similar statements to any national, State, municipal, or other public officer may submit with the return such statements in lieu of the statements required on pages 2 and 3.

12. Signature and Verification.—The return must be signed either by the president, vice president, treasurer, assistant treasurer, chief accounting officer, or other corporate officer (such as tax officer) who is authorized to sign. A receiver, trustee, or assignee must sign any return which he is required to file on behalf of a corporation. The return must also be signed by any person, firm, or corporation who prepared the taxpayer's return. If the return is prepared by a firm or corporation, it should be signed in the name of the firm or corporation. The statement is not required if the return is prepared by a regular, full-time employee.

13. For further information see regulations under sections 6033 (a) and 501 of the Internal Revenue Code.

Form 990–T.—Section 511 of the Code imposes a tax in case of certain organizations described in sections 401 (a) and 501 (c) (2), (3), (5), (6), and (17), on income derived (a) from operation of a business enterprise which is unrelated to the purpose for which such organization received an exemption or (b) from certain rentals from property leased to others on a long-term basis. Such income and tax are to be reported on Form 990–T, copies of which may be obtained from the District Director of Internal Revenue.

Form 990–C.—A Farmers' Cooperative Association exempt from tax under section 521 of the Code is subject to tax as provided in section 1381 and is required to file Form 990–C, copies of which may be obtained from the District Director of Internal Revenue.

Form 1099.—Every organization engaged in a trade or business (which includes for this purpose all exempt functions) shall make an information return on Forms 1099 and 1096 with respect to payments made during the calendar year in the course of such trade or business to another person of fixed or determinable salaries, wages, commissions, fees, and other forms of compensation for services rendered aggregating $600 or more (to the extent not reported on Form W–2), and rents, royalties, annuities, pensions, and other gains, profits, and income aggregating $600 or more. (See section 1.6041–1, Income Tax Regulations.) Where the aggregate compensation of an employee is $600 or more and a portion thereof is required to be reported on Form W–2, the remainder must be reported on Form 1099, regardless of amount.

Forms 1099 and 1096 are required to be submitted for payments of interest or dividends aggregating $10 or more. A copy of any information return (Form 1099) is required to be furnished to the payee.

☆ U.S. GOVERNMENT PRINTING OFFICE : 1963—O–693–317

FORM **990**
(Rev. Dec. 1963)

U.S. Treasury Department—Internal Revenue Service

RETURN OF ORGANIZATION EXEMPT FROM INCOME TAX

(Section 501 (c) (other than Subsection 3) of Internal Revenue Code of 1954)

FOR CALENDAR YEAR or other taxable year beginning , 19 , and ending , 19

PLEASE TYPE OR PRINT

Legal name of organization

Address (number, street, city or town, State and Postal ZIP code)

Employer's identification number

This return must be filed on or before the 15th day of the fifth month following the close of the annual accounting period. Return must be filed with the District Director of Internal Revenue for the District in which is located the principal place of business or principal office of the organization.

1. Date of exemption letter

2. Subsection of section 501 (c) under which you have qualified for exemption

3. State nature of activities

4. Have you filed a tax return on Form 990-T for this year? ☐ Yes ☐ No

If "Yes," where filed?

Unrelated business gross income reported.. $

5. Was a Form 990 filed for the preceding year? ☐ Yes ☐ No

If "Yes," where filed?

6. What is the legal form of your organization (corporation, trust, unincorporated association, etc.)?

7. In what year was your organization formed?

In what State or country?

8. If exempt as described in section 501 (c) (2), state name and address of organization for which you hold title to property.

9. If you are successor to previously existing organization(s), give name(s) and address(es) of the predecessor organization(s).

10. The books are in care of

Located at

11. Do you have capital stock issued and outstanding? ☐ Yes ☐ No

If "Yes," complete the following:

ITEMS	PREFERRED STOCK	COMMON STOCK	OTHER (NAME)
a. Number of shares outstanding			
(1) Held by individuals			
(2) Held by organizations			
Total shares outstanding			

b. Number stockholders at end of year

(1) Dividend requirements

(a) Preferred stock

(b) Common stock

(c) Other

12. Have any changes **not previously reported** to the Internal Revenue Service been made in your articles of incorporation or bylaws or other instruments of similar import? ☐ Yes ☐ No

If "Yes," attach a copy of the amendments in duplicate.

13. Did any officer, director, trustee, etc., receive a gift, living quarters, or anything of value not included in compensation reported on lines 13 or 21, page 2? ☐ Yes ☐ No

If "Yes," attach detailed statement in duplicate.

14. If any of your income is derived from members' dues, assessments, etc., show amounts allocated for:

(a) Affiliated organizations $

(b) Welfare funds

(c) Political purposes

(d) Other purposes

See additional questions on page 3.

SIGNATURE AND VERIFICATION (See Instruction 12)

Under penalties of perjury, I declare 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 the return is prepared by a person other than the taxpayer, his declaration is based on all the information relating to the matters required to be reported in the return of which he has knowledge.

CORPORATE SEAL

Date — Signature of officer — Title

Date — Individual or firm signature — Address

Line No.

INCOME, DUES, CONTRIBUTIONS, ETC.

1. Dues, assessments, etc., from members, excluding service and other charges properly included under line 8 (see Instruction 5) .....
2. Dues, assessments, etc., from affiliated organizations (see Instruction 5) .....
3. Contributions, gifts, grants, etc., received (see Instruction 5) .....
4. Payments received in Health, Welfare, Unemployment compensation benefits, etc., fund:
   (a) From employers .....
   (b) From employees .....
5. Interest .....
6. Dividends .....
7. (a) Rents .....
   (b) Royalties .....
8. Gross receipts from business activities (state nature):
   _____
   _____
   _____
9. Gain (or loss) from sale of assets, excluding inventory items (see Instruction 10) .....
10. Other income (if more than 10 percent of line 11, attach itemized schedule. Also see Instruction 5) .....
11. Total of lines 1 to 10, inclusive .....

DISPOSITION OF INCOME, DUES, CONTRIBUTIONS, ETC.

A. Expenses attributable to income lines 7 and 8 (see Instruction 6):

12. Cost of goods sold .....
13. Compensation of officers, directors, trustees, etc. (attach statement showing name, position, salary, and time devoted to position) .....
14. Wages, salaries, and commissions (not included on line 13). Number of employees _____ .....
15. Interest .....
16. Taxes (such as property, income, social security, unemployment taxes, etc.) .....
17. Rent .....
18. Depreciation (and depletion) .....
19. Miscellaneous expenses (state nature):
    _____
    _____
    _____

B. Other expenses:

20. Dues, assessments, etc., to affiliated organizations .....
21. Compensation of officers, directors, trustees, etc. (not included on line 13) (attach statement showing name, position, salary, and time devoted to position) .....
22. Wages, salaries, and commissions (not included on line 14). Number of employees _____ .....
23. Interest (not included on line 15) .....
24. Taxes (not included on line 16) .....
25. Rent (not included on line 17) .....
26. Miscellaneous expenses not elsewhere classified (state nature):
    _____
    _____
    _____

C. Contributions:

27. Contributions, gifts, grants, etc., paid (state to whom paid):
    _____
    _____
    _____

D. Other dispositions:

28. Benefit payments to or for members or their dependents:
    (a) Death, sickness, hospitalization, or disability benefits .....
    (b) Unemployment compensation benefits .....
    (c) Other benefits (state nature) .....
29. Dividends and other distributions to members, shareholders, or depositors .....
30. Additions to surplus and reserves (attach itemized schedule) .....
31. Total of lines 12 to 30, inclusive (see Instruction 7) .....

Schedule A.—BALANCE SHEETS (See Instruction 8)

	Beginning of Year		End of Year	
	Amount	Total	Amount	Total
ASSETS				
1. Cash				
2. Notes and accounts receivable				
Less: Reserve for bad debts				
3. Inventories				
4. Investments in governmental obligations				
5. Investments in nongovernmental bonds, etc				
6. Investments in corporate stocks (see Instruction 9)				
7. Other investments (attach itemized schedule)				
8. Capital assets:				
(a) Depreciable (and depletable) assets (attach itemized schedule)				
Less: Reserve for depreciation (and depletion)				
(b) Land				
9. Other assets (attach itemized schedule)				
10. Total assets				
LIABILITIES				
11. Accounts payable				
12. Bonds, notes, and mortgages payable:				
(a) With original maturity of less than 1 year				
(b) With original maturity of 1 year or more				
13. Other liabilities (attach itemized schedule)				
14. Total liabilities				
NET WORTH				
15. Capital Stock:				
(a) Preferred Stock				
(b) Common Stock				
16. Membership certificates				
17. Paid-in or capital surplus (or donated capital if a trust)				
18. Surplus reserves (attach itemized schedule)				
19. Earned surplus and undivided profits				
20. Total net worth				
21. Total liabilities and net worth				

Continued from page 1

15. Have you had any sources of income or engaged in any activities which have **not previously been reported** to the Internal Revenue Service? ☐ Yes ☐ No

If "Yes," attach detailed statement in duplicate.

16. If you are the type of organization described in section 501 (c) (7), enter gross receipts and other income shown on page 2, line 8 or 10 attributable to—

a. Members and their guests $_____

b. Others _____

17. Did you lease or rent any real property to or from a person or groups of persons directly associated with you? ☐ Yes ☐ No

If "Yes," attach detailed statement in duplicate.

18. Did you hold any real property for rental purposes with respect to which there is an indebtedness incurred in acquiring the property or in making improvements thereto, or which was acquired subject to a mortgage or similar lien? ☐ Yes ☐ No

If "Yes," attach detailed statement in duplicate.

19. If you are the type of organization described in section 501 (c) (17), after December 31, 1959, did—

The creator of your trust, or
A contributor to your trust, or
A brother or sister (whole or half blood), spouse, ancestor, or lineal descendant of such creator or contributor, or

A corporation owned (50 percent or more of voting stock or 50 percent or more of value of all stock) directly or indirectly by such creator or contributor—

(a) Borrow any part of your income or corpus? ☐ Yes ☐ No

(b) Receive any compensation for personal services from you? ☐ Yes ☐ No

(c) Obtain any part of your services? ☐ Yes ☐ No

(d) Purchase any securities or other properties from you? ☐ Yes ☐ No

(e) Sell any securities or other property to you? ☐ Yes ☐ No

(f) Receive any funds of the trust in any other transaction? ☐ Yes ☐ No

If answer to any question is "Yes," attach detailed statement unless previously reported.

If answer to question (a), (d), or (e) is "Yes," or if you acquired through any source debentures or other obligations or stock or securities of any of the parties enumerated, also furnish the following information relating to the debtor, purchaser, or vendor (unless previously filed and a favorable ruling or determination letter had been received):

(1) Balance sheets of the employer as at the close of the last accounting period and for the taxable year ended prior thereto.

(2) Comparative statements of income and profit and loss for the last and the four prior taxable years.

(3) An analysis of the surplus account for the last five

Continued on page 4

years and specifically showing the amount and rate of dividends paid on each class of stock.

(4) A statement accounting for all material changes from the latest dates of the aforesaid statements to the date of filing the information.

(5) A schedule showing the nature and amounts of the various assets in the trust fund.

(6) A statement setting forth the amount invested in the stock or securities of the employer, or a corporation controlled thereby, and the debtor, purchaser, or vendor, if another, the nature of the investment, the present rate of return, and the reason for the investment.

GENERAL INSTRUCTIONS

1. An annual statement of gross income, receipts, disbursements, etc., on this form, is required by law of every organization which is exempt from tax under section 501 (a) of the Code of 1954, excepting only—(1) a fraternal beneficiary society, order, or association described in section 501 (c) (8); (2) an organization described in section 501 (c) (3) (see Form 990–A); (3) a religious or apostolic organization described in section 501 (d) (required to file Form 1065); (4) a stock bonus, pension, or profit-sharing plan which qualifies under section 401 (a) (see Form 990–P); or (5) a corporation described in section 501 (c) (1), if wholly owned by the United States or any agency or instrumentality thereof, or a wholly owned subsidiary of such corporation.

2. This form shall be prepared in accordance with the method of accounting regularly employed in keeping the books of your organization.

3. Fill in the lines on pages 2 and 3 of this form to the extent that they apply to your organization.

4. A group return on this form may be filed by a central, parent, or like organization for two or more local organizations which (a) are chartered by, or affiliated or associated with, the central organization at the close of the central organization's annual accounting period, (b) are subject to the general supervision and examination of the central organization, and (c) are exempt from tax and are described by the same provision of section 501(c) as the central organization. Each local organization annually must authorize the central organization to include it in the group return and must also annually file statements verified under oath or affirmation with the central organization of the information required to be included in the group return. The group return shall be in addition to the separate return of the central office organization but in lieu of separate returns by the local organizations included in the group return. There shall be attached to such group return schedules showing separately (a) the total number, names, and addresses of the local organizations included, and (b) the same information for those not included therein. Prior to, or simultaneous with, the filing of a group return, the central organization must notify each district director for the district in which is located the principal place of business or principal office of each local organization included in or excluded from such group return that the local organization has or has not been, or will or will not be, included in such group return. The filing with each district director concerned of a copy of the schedules listing the organizations included in and excluded from the group return constitutes notice as required by the preceding sentence.

5. In all cases where line 1 or 2 includes money or property amounting to $3,000 or more, and line 3 or 10 includes money or property amounting to $100 or more which was received directly or indirectly from one person, in one or more transactions during the year, itemized schedules showing the total amount received from and the name and address of each such person shall be attached to this return. (The term "person" includes individuals, fiduciaries, partnerships, corporations, associations, and other organizations.) Receipts by a "central" organization from organizations included in a group return need not be itemized in the "central" organization's separate return.

6. If the total of income lines 7 and 8 is not more than $5,000, amounts includible in line 12 through line 19 may be entered under line 21 through line 26 under the appropriate headings. Where sections "A" and "B" must both be completed, items of expense may be divided between these sections on the basis of accounting records, or, if such records do not provide for this division, any items of expense which fall wholly under either of these sections may be divided on any reasonable basis, such as an approximation of the use of a facility or the time spent by an individual.

7. If line 31 does not equal line 11, attach a schedule accounting for the difference.

8. The balance sheets, Schedule A, should agree with the books of account or any differences should be reconciled.

9. In all cases where line 6, Schedule A, includes 10 percent or more of any class of stock of any corporation, attach a list showing the name of the corporation, the number of shares of each type of stock owned (including information indicating whether the stock is voting or nonvoting), and the value of the stock as recorded in the books and included in line 6.

10. Attach a detailed statement showing with respect to each piece of property sold: (a) Date acquired and manner of acquisition; (b) Gross sales price; (c) Cost or other basis (value at time of acquisition, if donated); (d) Expense of sale and cost of improvements subsequent to acquisition; (e) Depreciation since acquisition; and (f) Gain or loss—(b) plus (e) minus the sum of (c) and (d).

11. Organizations required to submit substantially similar statements to any national, State, municipal, or other public officer may submit with the return such statements in lieu of the statements required on pages 2 and 3.

12. Signature and Verification.—The return must be signed either by the president, vice president, treasurer, assistant treasurer, chief accounting officer, or other corporate officer (such as tax officer) who is authorized to sign. A receiver, trustee, or assignee must sign any return which he is required to file on behalf of a corporation. The return must also be signed by any person, firm, or corporation who prepared the taxpayer's return. If the return is prepared by a firm or corporation, it should be signed in the name of the firm or corporation. The statement is not required if the return is prepared by a regular, full-time employee.

13. For further information see regulations under sections 6033 (a) and 501 of the Internal Revenue Code.

Form 990–T.—Section 511 of the Code imposes a tax in case of certain organizations described in sections 401 (a) and 501 (c) (2), (3), (5), (6), and (17), on income derived (a) from operation of a business enterprise which is unrelated to the purpose for which such organization received an exemption or (b) from certain rentals from property leased to others on a long-term basis. Such income and tax are to be reported on Form 990–T, copies of which may be obtained from the District Director of Internal Revenue.

Form 990–C.—A Farmers' Cooperative Association exempt from tax under section 521 of the Code is subject to tax as provided in section 1381 and is required to file Form 990–C, copies of which may be obtained from the District Director of Internal Revenue.

Form 1099.—Every organization engaged in a trade or business (which includes for this purpose all exempt functions) shall make an information return on Forms 1099 and 1096 with respect to payments made during the calendar year in the course of such trade or business to another person of fixed or determinable salaries, wages, commissions, fees, and other forms of compensation for services rendered aggregating $600 or more (to the extent not reported on Form W–2), and rents, royalties, annuities, pensions, and other gains, profits, and income aggregating $600 or more. (See section 1.6041–1, Income Tax Regulations.) Where the aggregate compensation of an employee is $600 or more and a portion thereof is required to be reported on Form W–2, the remainder must be reported on Form 1099, regardless of amount.

Forms 1099 and 1096 are required to be submitted for payments of interest or dividends aggregating $10 or more. A copy of any information return (Form 1099) is required to be furnished to the payee.

☆ U.S. GOVERNMENT PRINTING OFFICE : 1963—O–693–317

FORM **1026**
(Rev. Mar. 1961)
U. S. Treasury Department
Internal Revenue Service

EXEMPTION APPLICATION

(To be made only by a principal officer of the organization claiming exemption)

To be filed in duplicate with the District Director for your District

For the use of organizations applying for exemption under section 501 (a) of the Internal Revenue Code of 1954 which are described in the following subsections: (Check below the applicable subsection.)

- ☐ Section 501 (c) (2)—Corporations Holding Title to Property for Exempt Organizations.
- ☒ Section 501 (c) (12)—Local Benevolent Life Insurance Associations and Mutual Irrigation, etc., Companies.
- ☐ Section 501 (c) (13)—Cemetery Companies and Corporations Chartered Solely for Burial Purposes.
- ☐ Section 501 (c) (15)—Mutual Insurance Companies Other Than Life or Marine.

EVERY ORGANIZATION THAT CLAIMS TO BE EXEMPT MUST FURNISH THE INFORMATION AND DATA SPECIFIED IN DUPLICATE. IF ANY ORGANIZATION FAILS TO SUBMIT THE INFORMATION AND DATA REQUIRED, THIS APPLICATION WILL NOT BE CONSIDERED ON ITS MERITS AND WILL BE RETURNED.

1a. Full Name of Organization: Pleasant Valley Water District

b. Employer Identification No., if Any: 94-6093765

2. Complete Address (*Number and street, post office box, city, State, etc.*): Highway 33
P. O. Box 931, Coalinga, California

3. Date Submitted: August 31, 1965

4a. Is the Organization Incorporated? ☒ Yes ☒ No

b. If "Yes," in Which State and Under Which Law (General Corporation, Not for Profit, Membership, Educational, Eleemosynary, etc.)? Cite Statutory Provisions: ~~California~~

c. If Not Incorporated, What Is Form of Organization?

d. Date Incorporated or Organized: January 28, 1963

5a. Has Organization Filed Federal Income Tax Return(s)? ☐ Yes ☒ No

b. If "Yes," Form Number of Return Filed and Internal Revenue District Where Filed.

c. Year(s) Filed

	Yes	No	
6a. Is the Organization the Outgrowth or Continuation of Any Form of Predecessor(s)?		X	If "Yes," attach a statement indicating the name of your predecessor(s), the period during which it was in existence, and the reasons for its termination. Submit copies of all papers by which the transfer of assets, if any, was effected.
b. Is Capital Stock Issued and Outstanding?		X	If "Yes," attach a statement indicating (1) class or classes of such stock, (2) the number and par value of the shares, (3) the consideration for which issued, and (4) whether any dividends have been paid or whether your certificate of organization authorizes such payment on any class of such stock.
c. Has Any Distribution of Your Property Ever Been Made to Shareholders or Members?		X	If "Yes," attach a statement containing full details, including (1) amounts or value, (2) source of funds or property distributed, and (3) basis of and authority for distribution.
d. Does Any Part of the Net Income of the Organization Inure to the Benefit of Any Private Shareholder or Individual?		X	If "Yes," attach a statement explaining in detail.
e. Is the Organization a Membership One?		X	If "Yes," attach a statement which explains fully the qualifications for members, the different classes of membership, the number of members in each class, and the voting rights and privileges accorded each class.
f. Do You Control, Have You Controlled, Are You Controlled by, or Have You Been Controlled by Any Organization(s)?		X	If "Yes," attach a statement explaining in detail.
g. Are You in Any Manner Affiliated With Any Organization(s)?		X	If "Yes," attach a statement explaining in detail.

7. If You Are Claiming Exemption as an Organization Described in Section 501 (c) (2), Attach a Statement Giving the Complete Names and Addresses of the Organizations for Which Title to Property Is Held; the Number of Shares of Capital Stock Held; and Whether Shares of Stock Have Ever Been Held by Persons Other Than Such Organizations. If Stock Was So Held, Include the Years Held and the Total Number of Shares of Each Class of Stock. Also State Whether the Annual Income (Less Expenses) Is Turned Over to the Organization for Which Title to Property Is Held and if Not, the Purpose for Which Such Income Is Held.

8. If You Are Claiming Exemption as a Local Benevolent Insurance Association as Described in Section 501 (c) (12) Attach the Following:
   a. Copies of All Membership Certificates or Forms of Policies Issued.
   b. A Statement Indicating the Counties in Which Members Are Accepted.
   c. A Statement Indicating Whether Stipulated Premiums Are Charged in Advance or Whether Losses Are Paid Solely Through Assessments.
   d. If Stipulated Premiums Are Paid, a Statement Indicating Whether Policyholders Are Subject to Additional Assessments To Meet Losses and Expenses.

9a. If You Are Claiming Exemption as a Mutual Ditch or Irrigation Company, a Mutual or Cooperative Telephone Company, or Like Organization as Described in Section 501 (c) (12), State the Years for Which Exemption Is Claimed: 1963 and future years

b. Amount of Income Received From Members or Shareholders During Each Year.

c. Amount of Income Received From Other Sources During Each Year.

10. If You Are Claiming Exemption as a Cemetery Company or Corporation Chartered Solely for Burial Purposes, as Described in Section 501 (c) (13),
   a. Attach the Following Statements and/or Documents:
      (1) Complete Copy of Sales Contract or Other Document Involved in Acquisition of Cemetery Property by the Organization.
      (2) Complete Copy of Any Contract You May Have Which Designates an Agent To Sell Your Cemetery Lots.
      (3) Names of Officers and Directors of Your Organization From the Date of Incorporation to the Present Date Indicating the Period for Which Each Held Office.
      (4) Appraised Value of Cemetery Property as of the Date Acquired. The Appraisal Should Be Obtained From Sources Other Than the Parties in Interest.
   b. Do You Have a Perpetual Care Fund? ☐ Yes ☐ No
      If "Yes," Attach a Copy of the Fund Agreement and a Statement Giving Nature of Such Fund (Cash, Securities, Unsold Land, etc.), Manner in Which and by Whom the Fund Is Administered, and Specific Purposes for Which It Is Used.

11. IF YOU ARE CLAIMING EXEMPTION AS A PERPETUAL CARE FUND FOR AN ORGANIZATION DESCRIBED IN SECTION 501 (c) (13), HAS THE CEMETERY ORGANIZATION FOR WHICH FUNDS ARE HELD ESTABLISHED EXEMPTION UNDER THAT SECTION? ☐ YES ☐ NO

12. IF YOU ARE CLAIMING EXEMPTION AS AN ORGANIZATION DESCRIBED IN SECTION 501 (c) (15), STATE WHETHER ALL POLICYHOLDERS ARE VOTING MEMBERS.	Yes	No	Attach a specimen copy of each type of policy issued.

13. HAVE YOU ATTACHED COPIES IN DUPLICATE OF THE FOLLOWING WHICH YOU ARE REQUIRED TO SUBMIT?

	Yes	No
a. If incorporated, a copy of your articles of incorporation, or if not incorporated, a copy of your constitution, articles of association, declaration of trust, or other document setting forth your aims and purposes. (*Conformed copies must be furnished of the original document, all amendments thereto, and any changes presently proposed.*)	X	
b. A copy of your bylaws or other similar code of regulations. (*Conformed copies must be furnished of the original document, all amendments thereto, and any changes presently proposed.*)	X	
c. A complete statement of assets and liabilities as of the end of each annual accounting period of operation.		
d. A statement of receipts and expenditures for each annual accounting period of operation. This statement should set forth clearly the sources of receipts and purposes of expenditures. These items should include but are not limited to: (1) Where funds have been loaned or borrowed, the reason for the transaction, the security given, and interest required. (2) The extent to which the receipts or income is derived from nonmembers through ticket sales, facilities furnished, or other income producing activities. (3) Where applicant is a party to a lease, the other party being an officer, member, shareholder, or employee of the applicant or its predecessor, the amount received or paid for the lease, reasons for the transaction, and a statement as to the fair market value of the property and how that value was determined.		
e. A copy of each lease, if any, in which you are the lessee or lessor of property (real, personal, gas, oil, or mineral) or in which you own an interest under such lease, together with copies of all agreements with other parties for development of the property.		
f. A statement explaining in detail each fund-raising activity and each business enterprise engaged in, accompanied by copies of all agreements, if any, with other parties for the conduct of each fund-raising activity or business.		
g. A statement which describes in detail the nature of your activities, activities which you sponsor, and proposed activities.		
h. A statement which explains fully any specific activities that the organization has engaged in or sponsored and which have been discontinued. (*Give dates of commencement and termination and the reasons for discontinuance.*)		
i. A statement which describes the purposes, other than in payment for services rendered or supplies furnished, for which the organization's funds are expended.		
j. A brief statement of the specific purposes for which the organization was formed. (*Do not quote from or make reference to the articles of incorporation or bylaws for this question.*)		
k. A statement which clearly indicates what State statutes or court decisions govern the distribution of assets upon dissolution. (*This statement may be omitted if the organization's charter, certificate, or other instrument of organization makes provision for such distribution.*)		

INSTRUCTIONS

A. TIME AND PLACE FOR FILING

An application will not be considered for exemption if the organization has had less than 12 months of active operation (not mere existence or activity preparatory to major endeavors) for the purpose for which it was created.

When this application is completed and all information and data required are attached, file in duplicate with your District Director of Internal Revenue. As soon as practicable after the information and data are received, the organization will be advised of the Commissioner's determination and of the annual returns which will be required to be filed.

B. ATTACHMENTS

Every attachment should show the name and address of the organization, the date, an identifiable heading, and that it is an attachment to Form 1026.

In addition to the documents and statements listed which must be filed, any additional information citing court decisions, rulings, opinions, etc., may be filed for purposes of expediting processing of the application.

C. POWER OF ATTORNEY

If the organization expects to be represented in person or by correspondence by an agent or an attorney, a power of attorney specifically authorizing the agent or attorney to represent the organization must be filed.

D. CLAIM FOR EXEMPTION

A mere claim or contention by an organization that it is exempt from income tax under section 501 (a) of the Internal Revenue Code of 1954 and the corresponding provisions of prior revenue acts will not relieve the organization from filing income tax returns and paying the tax.

E. REQUESTS FOR WITHHOLDING OF INFORMATION

Any information which is contained in a supporting document and which is determined by the Commissioner to relate to any trade secret, patent, process, style of work, or apparatus, may upon request be withheld from public inspection if the Commissioner determines that the disclosure of such information would adversely affect the organization. Such requests must (1) clearly identify the material to be withheld (the document, page, paragraph, and line), (2) include the reasons for the organization's position that the information is of the type which may be withheld from public inspection, and (3) be filed with the supporting documents in which the material to be withheld is contained.

SIGNATURE AND VERIFICATION

I declare under the penalties of perjury that this application (*including any accompanying statements*) has been examined by me and is, to the best of my knowledge and belief, a true, correct, and complete application, made in good faith pursuant to the Internal Revenue Code and the regulations thereunder.

(Date)	(Signature of officer)	(Title)

U.S. GOVERNMENT PRINTING OFFICE: 1961—O—576584

FORM **1026**
(Rev. Mar. 1961)
U. S. Treasury Department
Internal Revenue Service

EXEMPTION APPLICATION

(To be made only by a principal officer of the organization claiming exemption)

To be filed in duplicate with the District Director for your District

For the use of organizations applying for exemption under section 501 (a) of the Internal Revenue Code of 1954 which are described in the following subsections: (Check below the applicable subsection.)

- ☐ Section 501 (c) (2)—Corporations Holding Title to Property for Exempt Organizations.
- ☒ Section 501 (c) (12)—Local Benevolent Life Insurance Associations and Mutual Irrigation, etc., Companies.
- ☐ Section 501 (c) (13)—Cemetery Companies and Corporations Chartered Solely for Burial Purposes.
- ☐ Section 501 (c) (15)—Mutual Insurance Companies Other Than Life or Marine.

EVERY ORGANIZATION THAT CLAIMS TO BE EXEMPT MUST FURNISH THE INFORMATION AND DATA SPECIFIED IN DUPLICATE. IF ANY ORGANIZATION FAILS TO SUBMIT THE INFORMATION AND DATA REQUIRED, THIS APPLICATION WILL NOT BE CONSIDERED ON ITS MERITS AND WILL BE RETURNED.

1a. Full Name of Organization: Pleasant Valley Water District

b. Employer Identification No., if any: 94-6093765

2. Complete Address (*Number and street, post office box, city, State, etc.*): Highway 33
P. O. Box 931, Coalinga, California

3. Date Submitted: August 31, 1965

4a. Is the Organization Incorporated? ☒ Yes ☐ No

b. If "Yes," in which State and under which law (General Corporation, Not for Profit, Membership, Educational, Eleemosynary, etc.)? Cite statutory provisions: California

c. If Not Incorporated, What Is Form of Organization?

d. Date Incorporated or Organized: January 28, 1963

5a. Has Organization Filed Federal Income Tax Return(s)? ☒ Yes ☒ No

b. If "Yes," Form Number of Return Filed and Internal Revenue District Where Filed: Form 990 San Francisco

c. Year(s) Filed: 1963

	Yes	No	
6a. Is the Organization the Outgrowth or Continuation of Any Form of Predecessor(s)?		X	If "Yes," attach a statement indicating the name of your predecessor(s), the period during which it was in existence, and the reasons for its termination. Submit copies of all papers by which the transfer of assets, if any, was effected.
b. Is Capital Stock Issued and Outstanding?		X	If "Yes," attach a statement indicating (1) class or classes of such stock, (2) the number and par value of the shares, (3) the consideration for which issued, and (4) whether any dividends have been paid or whether your certificate of organization authorizes such payment on any class of such stock.
c. Has Any Distribution of Your Property Ever Been Made to Shareholders or Members?		X	If "Yes," attach a statement containing full details, including (1) amounts or value, (2) source of funds or property distributed, and (3) basis of and authority for distribution.
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I declare under the penalties of perjury that this application (*including any accompanying statements*) has been examined by me and is, to the best of my knowledge and belief, a true, correct, and complete application, made in good faith pursuant to the Internal Revenue Code and the regulations thereunder.

(Date)	(Signature of officer)	(Title)

U.S. GOVERNMENT PRINTING OFFICE: 1961—O—576584