

R 14-3

Date _____

Name Criner Apts. Operation 3. plex Tel _____

Address 544-544 N Monroe Opr/Mgr _____ R/Tel _____

Owner Criner Lloyd Address 2723 NE 9th Tel 227-0202

Attorney _____ Address _____ Tel _____

Other _____ Tel _____

Moved into project _____ Moved to above address _____

Lease _____ Sub-lease _____ Owns Equip. _____ Rental _____ Exp _____

Gas by _____ Elec by _____ Garbage by _____

Water _____ Heat by _____

No. Dwlg. Units _____ Aver. Ten. _____ Rent Range _____

Future Plans _____

Space Requirements _____ Zone _____

Date	Notes	by
12/29/70	Mr. Criner was in office. Wanted general info. Said he had 3 units, but 2 were vacant. Said he would like to be contacted early in the project.	WSJ
3/11/71	Mr. Criner in office. Wanted to know if we had any news. Has talked to architect about rehabing building (tri-plex with recent fire damage). If he does he will modernize so he can rent to hospital staff. Will cost considerable amount but he can't let it stay vacant much longer. If he rehabs - will not sell "til Hell freezes over ..." Cannot just fix fire damage and rent til we buy, must rent to hospital staff which means that he must modernize "! we scare off any other renters."	SLC
	Called SHB 3/15/71.	
	Has been in office several other times - unrecorded ...wanting general info.	





March 15, 1972

W.S.J. Emanuel 0164
Olly Norville

Benjamin C. Webb

Whether or not the Lloyd Criner Apartments Qualify for Relocation Payments under the Provisions of Section 202(c) of P.L. 91-646

Lloyd Criner is the owner of a triplex at 544-554 N. Monroe Street in the Emanuel Hospital Project area and qualifies as a business. The business is to be relocated, and Mr. Criner, through his attorney's letter of February 25, 1972, has requested an "in lieu" payment under the provisions of the above-mentioned section. By our letter of March 3, 1972 we declined the request on the grounds that the business did not contribute materially to his income. The displacee has objected to our decision by his attorney's letter of March 9, 1972, on the grounds that the business did contribute materially to his income.

Section 202(c) reads as follows:

Any displaced person eligible for payments under subsection (a) of this section who is displaced from his place of business or from his farm operation and who elects to accept the payment authorized by this subsection in lieu of the payment authorized by subsection (a) of this section, may receive a fixed payment in an amount equal to the average annual net earnings of the business or farm operation, except that such payment shall be not less than \$2,500 nor more than \$10,000. In the case of a business no payment shall be made under this subsection unless the head of the Federal agency is satisfied that the business (1) cannot be relocated without a substantial loss of its existing patronage, and (2) is not a part of a commercial enterprise having at least one other establishment not being acquired by the United States, which is engaged in the same or similar business. For purposes of this subsection, the term "average annual net earnings" means one-half of any net earnings of the business or farm operation, before Federal, State, and local income taxes, during the two taxable years immediately preceding the taxable year in which such business or farm operation moves from the real property acquired for such project, or during such other period as the head of such agency determines to be more equitable for establishing such earnings, and includes any compensation paid by the business or farm operation to the owner, his spouse, or his dependents during such period.

March 15, 1972

The section does not seem to require that the business contribute materially to the owner's income; however, paragraph 42.85(b) of the regulations reads as follows:

Requirements - businesses. In the case of a business, no payment shall be made under this section unless the State agency determines that (1) the business cannot be relocated without a substantial loss of its existing patronage, based on a consideration of all pertinent circumstances including such factors as the type of business conducted, the nature of the clientele, and the relative importance to the displaced business of its present and proposed location; (2) the business is not part of a commercial enterprise having another establishment which is not being acquired for a project and which is engaged in the same or similar business; and (3) the business contributes materially to the income of the displaced owner.

Although the regulations add the requirement that the business must contribute materially to the owner's income, it does not define the word "materially."

It is my opinion that the business did not contribute materially to Mr. Criner's income during the years 1969 and 1970. In 1969 Mr. Criner reported gross rents of \$1,500 and cash outlays to support the business of \$1,789. In 1970 Mr. Criner reported gross rents of \$1,680 and cash outlays of \$1,698. Thus, in 1969 Mr. Criner was required to transfer income from other sources in the amount of \$289 to support the business; and in 1970 the transferred amount was \$18. It therefore appears to me that regardless of whether we are talking about net income or gross income, the business itself did not contribute anything to Mr. Criner's income, but rather required that he secure funds from other sources for its support.

May we have your opinion as to whether or not the Criner Apartments qualify for a relocation payment under the provisions of section 202(c). Also, will you communicate this opinion directly to the attorney, or should we send the reply?

BCW:ch

MEMORANDUM

Date March 15, 1972

TO: Olly Norville

FROM: Benjamin C. Webb

SUBJECT: Whether or not the Lloyd Criner Apartments Qualify for Relocation Payments under the Provisions of Section 202(c) of P.L. 91-646

Lloyd Criner is the owner of a triplex at 544-554 N. Monroe Street in the Emanuel Hospital Project area and qualifies as a business. The business is to be relocated, and Mr. Criner, through his attorney's letter of February 25, 1972, has requested an "in lieu" payment under the provisions of the above-mentioned section. By our letter of March 3, 1972 we declined the request on the grounds that the business did not contribute materially to his income. The displacee has objected to our decision by his attorney's letter of March 9, 1972, on the grounds that the business did contribute materially to his income.

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Although the regulations add the requirement that the business must contribute materially to the owner's income, it does not define the word "materially."

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May we have your opinion as to whether or not the Criner Apartments qualify for a relocation payment under the provisions of section 202(c). Also, will you communicate this opinion directly to the attorney, or should we send the reply?

BCW:ch

April 6, 1972

MEMORANDUM

TO : Benjamin C. Webb
FROM : Oliver I. Norville
SUBJECT: Lloyd Criner Apartments - Qualification for Alternate
Business Payment

In your memo of March 15, 1972, you asked my opinion as to whether or not the Criner Apartments qualify for an alternate business relocation payments under the provisions of Section 202(c) of the Uniform Relocation Act. On the basis of the information furnished I agree with you that Mr. Criner does not appear to qualify for the payment since the business did not contribute materially to his income which is a requirement under Paragraph 4285(b) of the Regulations governing such payments. Before making a final determination, however, I would be interested in knowing whether or not the two year period considered is representative of the income from the apartments and what Mr. Criner's annual net income before taxes has been. As you are aware, Section 42.85(d) permits the Commission to substitute the period which it determines to be representative for the two year period immediately prior to displacement. As soon as I have received this additional information, I will give you my opinion as to whether or not Mr. Criner qualifies for the alternate business relocation payment.

Above requested information submitted to OIN
by telephone 4/7/72. OIN indicated he would
speak to Mr. Bach about his decision regarding
the payment.

WOSJ

RIVES, BONYHADI & HALL

ATTORNEYS AT LAW

1400 PUBLIC SERVICE BUILDING
920 SOUTHWEST SIXTH AVENUE
PORTLAND, OREGON 97204

TELEPHONE 224-3920
AREA CODE 503

GEORGE D. RIVES
LEONARD BENNETT
ERNEST BONYHADI
BRUCE MACGREGOR HALL
HUGH SMITH
GERARD K. DRUMMOND
ROBERT F. HARRINGTON
CHARLES H. HABERNIGG
HARDY MYERS, JR.
DEXTER E. MARTIN
LEONARD A. GIRARD
RICHARD D. BACH
WILLIAM BOYCE FRECK
GEORGE K. MEIER III
KENNETH M. NOVACK
ROBERT C. LASKOWSKI
PATRICK J. SIMPSON

September 7, 1972

ALLAN A. SMITH
DONALD A. SCHAFER
OF COUNSEL

Mr. W. Stanley Jones
Relocation Supervisor
Portland Development Commission
235 N. Monroe Street
Portland, Oregon - 97227

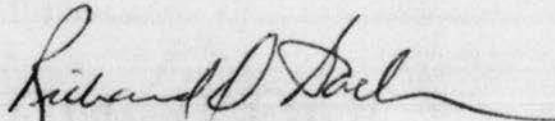
Re: Lloyd Criner Claim for Relocation Payment

Dear Mr. Jones:

It has now been six months since I last wrote to you in connection with Mr. Lloyd Criner's claim for a \$2500 lump-sum relocation payment in connection with your acquisition of his rental property. We would appreciate your prompt attention to this matter.

Very truly yours,

RIVES, BONYHADI & HALL



Richard D. Bach

RDB:fa

cc: Mr. Oliver I. Norville
Attorney at Law
Boise Cascade Building
Portland, Oregon - 97201

Mr. Lloyd Criner

*OIN is to take care
of this
WEG*

RIVES, BONYHADI & HALL

ATTORNEYS AT LAW

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920 SOUTHWEST SIXTH AVENUE
PORTLAND, OREGON 97204

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ROBERT C. LASKOWSKI
PATRICK J. SIMPSON

March 9, 1972

PORTLAND DEVELOPMENT COMMISSION

ALLAN A. SMITH
DEPUTY CHAIRMAN
COUNSEL

RECEIVED

DATE 3-10-72

FROM Richard Bach

Mr. W. Stanley Jones
Relocation Supervisor
Portland Development Commission
235 N. Monroe Street
Portland, Oregon 97227

Re: Lloyd Criner Claim for Relocation Payment

Dear Mr. Jones:

This is in response to your letter of March 3, 1972, in which you indicated that Mr. Criner's business does not meet the relocation payment eligibility requirement of material contribution to his income.

Your determination is apparently based upon Title 24 CFR §42.85(d) for calculation of "average annual net earnings". It would seem, however, that the use of net earnings is for the purpose of calculating a payment where the payment would fall between \$2,500 and \$10,000. Where the minimum amount of \$2,500 is to be paid (as in Mr. Criner's case), no calculation of average annual net earnings would be necessary.

The requirement of Title 24 CFR §42.85(d)(3) is only that the "business contributes materially to the income of the displaced owner". As will be evident from Mr. Criner's income tax returns for 1969 and 1970, the rental income he received from the apartment building which the Development Commission has acquired did, indeed, contribute materially to his income. In 1969 he had wages of \$6,240 and rental income of \$1,500. Thus, his rental income was 19.4% of his total income. Similarly, in 1970 he had wages of \$4,496 and rental income of \$1,680, indicating that rental income amounted to some 27.2% of his income.

RIVES, BONYHADI & HALL

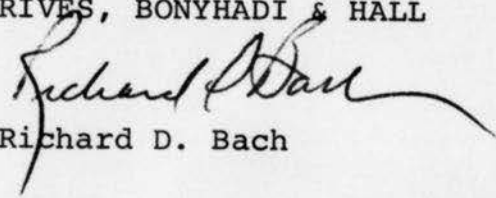
Mr. W. Stanley Jones
March 9, 1972
Page 2

Since §42.(d)(3) refers only to "income", it would appear inappropriate to apply a net earnings test to determine threshold eligibility.

We respectfully request that you reconsider the position taken in your March 3, 1972 letter, and that you approve Mr. Criner's claim for relocation payment of \$2,500.

Very truly yours,

RIVES, BONYHADI & HALL


Richard D. Bach

RDB:cm

cc: Lloyd Criner

March 3, 1972

Mr. Richard D. Bach
Attorney at Law
1400 Public Service Building
920 S. W. Sixth Avenue
Portland, Oregon 97204

re: Lloyd Criner, Claim for Relocation Payment

Dear Mr. Bach:

We are in receipt of the business relocation claim and attached documentation for Mr. Lloyd Criner.

In order for a displaced business to be eligible for a payment in lieu of moving and related expenses it must be determined, in addition to meeting other requirements, that the business contributes materially to the income of the displaced owner (Federal register, 36 F. R. 8785-98, Sec. 42-85, b). Based on information submitted it appears that Mr. Criner's business does not meet this requirement and is therefore not eligible to receive the requested payment.

Please contact me if you have any questions regarding this determination.

Very truly yours,

W. Stanley Jones
Relocation Supervisor

WJ:slc

cc: Lloyd Criner
2723 N.E. 9th Avenue

RIVES, BONYHADI & HALL

ATTORNEYS AT LAW

1400 PUBLIC SERVICE BUILDING
920 SOUTHWEST SIXTH AVENUE
PORTLAND, OREGON 97204

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PATRICK J. SIMPSON

February 25, 1972

ALLAN A. SMITH
DONALD A. SCHAFER
OF COUNSEL

Mr. W. Stanley Jones
Relocation Supervisor
Portland Development Commission
235 N. Monroe Street
Portland, Oregon 97227

Re: Lloyd Criner

Dear Mr. Jones:

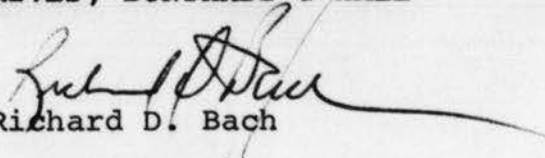
Submitted herewith is Mr. Lloyd Criner's "Claim for Relocation Payment (Business)" with attached Schedule D and Mr. Criner's income tax returns for the 1969-1970 tax years.

As you will note, Mr. Criner is requesting a payment in lieu of moving and related expenses in the amount of \$2,500 which we understand to be the minimum amount payable.

Please call me if you have any questions or comments with respect to this claim.

Very truly yours,

RIVES, BONYHADI & HALL


Richard D. Bach

RDB:cm
Enclosure

cc: Mr. & Mrs. Lloyd Criner

CLAIM FOR RELOCATION PAID BY (BUSINESS)		PROJECT NAME (if applicable)	
NAME, ADDRESS, AND ZIP CODE OF LOCAL AGENCY		Emanuel Hospital U.R.P.	
Portland Development Commission			
INSTRUCTIONS: Complete all items on this page except: If claim is for moving and related expenses as documented on Schedules A, B, and/or C, omit Block 12; if claim is for a payment in lieu of moving and related expenses as documented on Schedule D, omit Block 11. As used on this form the term "concern" includes business concerns, nonprofit organizations, and farm operations.			
NOTE: If claim exceeds \$10,000, the local agency must obtain HUD concurrence prior to making payment.			
1. NAME UNDER WHICH BUSINESS CONCERN CONDUCTS BUSINESS		3. NAME AND ADDRESS OF PERSON FILING THIS CLAIM ON BEHALF OF CONCERN (Include ZIP Code)	
Lloyd Criner		Lloyd Criner, 2723 N.E. 9th Ave Portland, Oregon 97212	
2. LEGAL NAME OF BUSINESS		4. REAL ESTATE PARCEL NUMBER ON WHICH BUSINESS WAS LOCATED	
Lloyd and Barbara J. Criner		R-14-3	
5. ADDRESS(ES) IN PROJECT OR PROGRAM AREA OCCUPIED BY CONCERN PRIOR TO SUBMISSION OF THIS CLAIM		6. ADDRESS PRESENTLY OCCUPIED BY CONCERN:	
Address(es)		a. Date move to this address started: None	
544-554 North Monroe St., Portland, Oregon		b. Date move to this address completed:	
Dates Occupied		7. DID CONCERN DISCONTINUE BUSINESS? <input checked="" type="checkbox"/> Yes // No	
From To		If "Yes," state reason for discontinuing business:	
10/67 1/72		Loss of tenants and inability to find replacement property	
8. FORM OF OPERATION (check one)		Does concern plan to reestablish? // Yes <input checked="" type="checkbox"/> No	
<input checked="" type="checkbox"/> Sole Proprietorship <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Nonprofit Organization <input type="checkbox"/> Farm Owner <input type="checkbox"/> Farm Operator		9. BUSINESS CONCERN (check one)	
		FARM OPERATION NONPROFIT ORGAN. <input type="checkbox"/> Field Crops <input type="checkbox"/> Bus. Assn. <input type="checkbox"/> Fruit/Vegetable <input type="checkbox"/> Fraternal <input type="checkbox"/> Livestock/Animal <input type="checkbox"/> Civic/Social <input type="checkbox"/> Horticulture <input type="checkbox"/> Religious <input type="checkbox"/> Other <input type="checkbox"/> Professional <input type="checkbox"/> Other <input type="checkbox"/> Other	
10. TYPE OF CLAIM		11. AMOUNT OF BUSINESS RELOCATION CLAIM FOR MOVING AND RELATED EXPENSES	
This claim for reimbursement is:		a. Reimbursement for actual reasonable moving expenses (Attach completed Schedule A)	
<input type="checkbox"/> Initial		<input type="checkbox"/> Include storage costs	
<input type="checkbox"/> Supplementary		b. Reimbursement for actual direct loss of tangible personal property (Attach completed Schedule B)	
<input checked="" type="checkbox"/> Final		c. Reimbursement for actual reasonable searching expenses (Attach completed Schedule C)	
		Total Amount Claimed \$	
		N/A	
		N/A	
		N/A	
12. PAYMENT IN LIEU OF MOVING AND RELATED EXPENSES. I certify that this business is not part of a commercial enterprise having another establishment not being acquired which is engaged in the same or similar business, and claim payment in the amount of \$ 2,500.00.			

Signature of Owner or Agent

13. PENALTY FOR FALSE OR FRAUDULENT STATEMENT. U.S.C. Title 18, Sec. 1001, provides: "whoever, in any matter within the jurisdiction of any department or agency of the United States, knowingly and willingly falsifies...or makes any false, fictitious or fraudulent statement or entry shall be fined \$10,000 or imprisoned not more than five years, or both."

I CERTIFY under the penalties and provisions of U.S.C. Title 18, Sec. 1001, and any other applicable law, that this claim and the Schedules and information submitted herewith and made a part hereof have been examined and approved by me and are true, correct, and complete, and that I understand that, apart from the penalties and provisions of U.S.C. Title 18, Sec. 1001, and any other applicable law, falsification of any item in this claim or submitted herewith may result in forfeiture of the entire claim. I further certify that I (and, to the best of my knowledge, the concern indicated in Block 1) have not submitted any other claim for, or received, reimbursement or compensation for any item of loss or expense in this claim, that I (and, to the best of my knowledge, the concern indicated in Block 1) will not accept reimbursement or compensation from any other source for any item of loss or expense paid pursuant to this claim, and that any bills or receipts submitted herewith accurately reflect moving services actually performed and/or storage costs actually incurred.

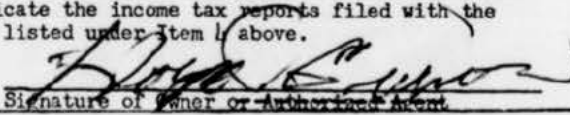
Feb. 1972
Date

Lloyd Criner
Signature of Owner or Authorized Agent

Owner
Title

APPENDIX 22. GUIDEFORM CLAIM FOR RELOCATION PAYMENT (BUSINESS)

SCHEDULE D

SCHEDULE D STATEMENT OF CLAIM FOR PAYMENT IN LIEU OF MOVING AND RELATED EXPENSES		NAME OF CONCERN
		Lloyd Criner
INSTRUCTIONS: Complete this Schedule if a payment in lieu of moving and related expenses is claimed. A claim for a payment in lieu of moving and related expenses shall be supported by such reasonable evidence of earnings as may be approved by HUD. If no other evidence is available, the claim shall be supported by copies of Federal income tax returns. Generally, earnings for the 2 taxable years immediately preceding displacement will be the basis for determining the amount of this payment. Attach additional sheets as necessary.		
1a. Business name used on income tax return Lloyd and Barbara J. Criner	2. Principal business activity(ies) reported on income tax return Rental of triplex apt.	
1b. Business name as presented to public		
3. Employer identification number shown on income tax return No employees; SS# [REDACTED]	4. Tax return filed with District Director of Internal Revenue in Portland, Oregon (City) (State)	
5a. Does concern operate a similar establishment outside the project or program area? () Yes (X) No If "Yes," complete the following:		
NAME OF OTHER ESTABLISHMENT(S)	ADDRESS	TYPE OF BUSINESS ACTIVITY
-----	-----	-----
5b. Is concern affiliated with any other concern? () Yes (X) No If "Yes," complete the following:		
NAME OF AFFILIATED CONCERN(S)	ADDRESS	TYPE OF BUSINESS ACTIVITY
-----	-----	-----
5c. Describe the nature of the affiliation:		
6. Will displacement cause substantial loss of existing patronage? (X) Yes () No If "Yes," explain completely: Tenants have vacated premises and have obtained other accomodations.		
7. Signature constitutes certification (a) of this Schedule and its attachments in accordance with and subject to the provisions of Item 13 on the "Claim for Relocation Payment (Business)" (to which this Schedule D is an attachment), and (b) that any Federal income tax reports attached hereto accurately duplicate the income tax reports filed with the Internal Revenue Service office in the city listed under item 4 above. Date Feb 1972  Signature of Owner or Authorized Agent		
[form continued next page]		

1371.1 CHG 1

8. Complete one of the three following tables, as appropriate (see first page of claim form, Item 4). If data do not cover a full year, indicate number of months covered.

INDIVIDUAL OR SOLE PROPRIETOR (Relates to IRS Form 1040 and Schedules B and C of Form 1040)			PARTNERSHIP (Relates to IRS Form 1065)		
	1969	1970		19__	19__
1. Gross receipts or gross sales, less returns or allowances	\$ 500	\$ 1,680	Gross receipts or gross sales, less returns or allowances	\$	\$
2. Gross profit			2. Total income		
3. Net profit (or loss) ^{1/}	(289)	\$ (18)	3. Ordinary income (or loss)	\$	\$
4. Salaries and wages paid to members of owner's family who are members of owner's immediate household*	None	None	4. Compensation of principal ^{2/} partners*		
			5. Salaries and wages paid to members of principal partners' families who are members of principal partners' immediate household*		
NET EARNINGS (Sum of Lines 3 and 4)	(289)	\$(18)	NET EARNINGS (Sum of Lines 3, 4, and 5)	\$	\$

CORPORATION (Relates to IRS Forms 1120 and 1120-S)			Use this space for additional listings for Lines 4 or 5 if necessary:			
	19__	19__	Line No.	NAME	19__	19__
1. Gross receipts or gross sales, less returns or allowances	\$	\$				
2. Total income						
3. Taxable income	\$	\$				
4. Compensation of principal ^{2/} stockholders*						
5. Salaries and wages paid to members of principal stockholders' families who are members of principal stockholder's immediate household*						
NET EARNINGS (Sum of Lines 3, 4, and 5)	\$	\$				

*List name and amount of payment to each
^{1/} No deductions should be made for any "compensation" paid to owner.
^{2/} A principal stockholder is one who owns 15% or more of the capital stock of the corporation.
^{3/} A principal partner is one with a proprietary interest of 15% or more in the concern.

Maginnis & Carey

CERTIFIED PUBLIC ACCOUNTANTS
617 CENTURY TOWER
PORTLAND, OREGON 97205

MEMBERS
AMERICAN INSTITUTE OF C. P. A.'S
OREGON SOCIETY OF C. P. A.'S

T. F. MAGINNIS
JOSEPH CAREY

February 18, 1971

227-0519

Mr. Lloyd A. Criner
2723 NE 9th Avenue
Portland, Oregon

Enclosed are your 1970 income tax returns. They should be filed as follows:

FEDERAL INCOME TAX RETURN

1. The original return should be dated and signed by you (and your wife if it is a joint return). The executed original return should be filed on or before April 15, 1971.

Internal Revenue Service Center
1160 West 1200 South, Ogden, Utah 84405

2. () The balance of tax due of \$ _____ should be paid when the return is filed. Remittance should be made payable to Internal Revenue Service. Your Social Security number should be written on your check.
- (x) There is no tax due with this return. Any overpayment of tax will be refunded to you.
- () There is no tax due with this return. Your overpayment of tax has been claimed as a credit on your declaration of estimated tax.

OREGON INCOME TAX RETURN

1. The original return should be dated and signed by you (and your wife if it is a joint return). The executed original return should be filed on or before April 15, 1971


() Department of Revenue
State of Oregon OR (x) Refund
Salem, Oregon 97310 P. O. Box 700
Salem, Oregon 97310

2. () The balance of tax due of \$ _____ should be paid when the return is filed.
- (x) There is no tax due with this return. Any overpayment of tax will be refunded.

1971 FEDERAL INCOME TAX ESTIMATE

- (x) No estimate is required.
- () The statement attached to Voucher 4 indicates the amount and order of payments. Voucher 1 should be signed and forwarded on or before April 15, 1971 with your check for \$ _____.

Yours very truly,


Maginnis & Carey

For the year January 1-December 31, 1970, or other taxable year beginning 1970, ending 19

First name and initial (If joint return, use first names and middle initials of both) **Lloyd S. & Barbara J.** Last name **Criner** Your social security number [redacted]

Present home address (Number and street or rural route) **2723 NE 9th Avenue** Spouse's social security number [redacted]

City, town or post office, State and ZIP code **Portland, Oregon 97212** Occupation: Yours **Mechanic** Spouse's **Housewife**

Filing Status—check only one:
 1 Single; 2 Married filing jointly (even if only one had income)
 3 Married filing separately and spouse is also filing. If this item checked give spouse's social security number in space above and enter first name here
 4 Unmarried Head of Household
 5 Surviving widow(er) with dependent child
 6 Married filing separately and spouse is not filing

Exemptions
 7 Yourself Regular / 65 or over / Blind Enter number of boxes checked **2**
 8 Spouse (applies only if item 2 or 6 is checked)
 9 First names of your dependent children who lived with you **Lloyd Jr.** Enter number **1**
 10 Number of other dependents (from line 34) Enter number **1**
 11 Total exemptions claimed **3**

Income	12 Wages, salaries, tips, etc. (Attach Forms W-2 to back. If unavailable, attach explanation)	12	4,496
	13a Dividends (see pages 5 and 9 of instr.) \$	13c	
	13b Less exclusion \$		
	14 Interest. Enter total here (also list in Part II of Schedule B, if total is over \$100)	14	
	15 Income other than wages, dividends, and interest (from line 40)	15	(597)
	16 Total (add lines 12, 13c, 14 and 15)	16	
17 Adjustments to income (such as "sick pay," moving expense, etc. from line 45)	17		
18 Adjusted gross income (subtract line 17 from line 16)	18	3,899	

See page 2 of instructions for rules under which the IRS will figure your tax and surcharge.
 If you do not itemize deductions and line 18 is under \$10,000, find tax in Tables. Enter tax on line 19.
 If you itemize deductions or line 18 is \$10,000 or more, go to line 46 to figure tax.

Tax and Surcharge	19 Tax (Check if from: Tax Tables 1-15 <input type="checkbox"/> , Tax Rate Schedule X, Y, or Z <input checked="" type="checkbox"/> , Schedule D <input type="checkbox"/> , or Schedule G <input type="checkbox"/>)	19	58
	20 Tax surcharge. See Tax Surcharge Tables A, B and C in instructions. (If you claim retirement income credit, use Schedule R to figure surcharge.)	20	
	21 Total (add lines 19 and 20)	21	58

Payments and Credits	22 Total credits (from line 55)	22	
	23 Income tax (subtract line 22 from line 21)	23	58
	24 Other taxes (from line 61)	24	
	25 Total (add lines 23 and 24)	25	58
	26 Total Federal income tax withheld (attach Forms W-2 to back)	26	524
27 1970 Estimated tax payments (include 1969 overpayment allowed as a credit)	27		
28 Other payments (from line 65)	28		
29 Total (add lines 26, 27, and 28)	29	524	

Bal. Due or Refund	30 If line 25 is larger than line 29, enter BALANCE DUE. Pay in full with return	30	
	31 If line 29 is larger than line 25, enter OVERPAYMENT	31	465
	32 Line 31 to be: (a) Credited on 1971 estimated tax <input type="checkbox"/> \$; (b) Refunded <input checked="" type="checkbox"/> \$		465

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.

Sign here: Your signature *[Signature]* Date *4/2/71*

Spouse's signature (if filing jointly, BOTH must sign even if only one had income) *[Signature]*

Make check or money order payable to Internal Revenue Service.

COPY

RP

Foreign Accounts (check appropriate box)

Did you, at any time during the taxable year, have any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country (except in a U.S. military banking facility operated by a U.S. financial institution)? Yes No. If "Yes," attach Form 4683. (For definitions, see Form 4683.)

PART I.—Additional Exemptions (Complete only for other dependents claimed on line 10)

33 (a) NAME	(b) Relation-ship	(c) Months lived in your home. If born or died during year write "B" or "D"	(d) Did depend-ent have income of \$625 or more?	(e) Amount YOU furnished for dependent's support, if 100% write "ALL"	(f) Amount furnished by OTHERS includ-ing dependent.
				\$	\$

34 Total number of dependents listed above. Enter here and on line 10. ▶

PART II.—Income other than Wages, Dividends, and Interest

35 Business income (or loss) (attach Schedule C)	35	
36 Sale or exchange of property (attach Schedule D)	36	
37 Pensions and annuities, rents and royalties, partnerships, estates or trusts, etc. (attach Schedule E)	37	(839)
38 Farm income (or loss) (attach Schedule F)	38	
39 Miscellaneous income (state nature and source)	39	242
40 Total (add lines 35, 36, 37, 38, and 39). Enter here and on line 15 ▶	40	(507)

PART III.—Adjustments to Income

41 "Sick pay" if included in line 12 (attach Form 2440 or other required statement)	41	
42 Moving expense (attach Form 3903)	42	
43 Employee business expense (attach Form 2106 or other statement)	43	
44 Payments as a self-employed person to a retirement plan, etc. (attach Form 2950SE)	44	
45 Total adjustments (add lines 41, 42, 43, and 44). Enter here and on line 17 ▶	45	

PART IV.—Tax Computation

46 Adjusted gross income (from line 18)	46	3,899
47 (a) If you itemize deductions, enter total from Schedule A, line 22	47	1,609
(b) If you do not itemize deductions, and line 46 is \$10,000 or more, enter \$1,000 (\$500 if married and filing separately)		
48 Subtract line 47 from line 46	48	2,290
49 Multiply total number of exemptions claimed on line 11, by \$625	49	1,875
50 Taxable income. Subtract line 49 from line 48. (Figure your tax on this amount by using Tax Rate Schedule X, Y, or Z unless the alternative tax or income averaging is applicable.) Enter tax on line 51	50	415
51 Tax. Enter here and on line 19 ▶	51	58

PART V.—Credits

52 Retirement income credit (attach Schedule R)	52	
53 Investment credit (attach Form 3468)	53	
54 Foreign tax credit (attach Form 1116)	54	
55 Total credits (add lines 52, 53, and 54). Enter here and on line 22 ▶	55	

PART VI.—Other Taxes

56 Self-employment tax (attach Schedule SE)	56	
57 Tax from recomputing prior-year investment credit (attach Form 4255)	57	
58 Minimum tax. See instructions on page 7. Check here <input type="checkbox"/> , if Form 4625 is attached	58	
59 Social security tax on unreported tip income (attach Form 4137)	59	
60 Uncollected employee social security tax on tips (from Forms W-2)	60	
61 Total (add lines 56, 57, 58, 59, and 60). Enter here and on line 24 ▶	61	

PART VII.—Other Payments

62 Excess F.I.C.A. tax withheld (two or more employers—see instructions on page 7)	62	
63 Credit for Federal tax on gasoline, special fuels, and lubricating oil (attach Form 4136)	63	
64 Regulated Investment Company Credit (attach Form 2439)	64	
65 Total (add lines 62, 63, and 64). Enter here and on line 28 ▶	65	

EMPLOYER'S FEDERAL IDENT. NO. EMPLOYER'S STATE IDENT. NO.

93-0515312

19937

WAGE AND TAX STATEMENT 1970

Copy C—For employee's records

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

Olof's Foreign Car Repair
 8552 E. W. Warbur Blvd.,
 Portland, Oregon 97219

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

FEDERAL INCOME TAX INFORMATION			SOCIAL SECURITY INFORMATION		STATUS	GROSS WAGES FOR STATE IF DIFFERENT FROM FEDERAL
FEDERAL INCOME TAX WITHHELD	WAGES SUBJECT TO WITHHOLDING IN 1970	OTHER CONTRIBUTION* PAID IN 1970	F.I.C.A. EMPLOYEE TAX WITHHELD†	TOTAL F.I.C.A. WAGES* PAID IN 1970	1 SINGLE 2 MARRIED	
524.08	4,406.00	:	215.81	:		:
Type or print EMPLOYEE'S social security number			NAME OF STATE	STATE FORM NO.	STATE INCOME TAX WITHHELD	
LLOYD CRIMER			OREGON		139.60	
			NAME OF CITY	CITY FORM NO.	CITY INCOME TAX WITHHELD	
					:	
			* EXCLUDABLE SICK PAY	**		
			** UNCOLLECTED EMPLOYEE TAX ON TIPS			
			<small>† Includes tax reported by employee. This amount is before payroll deductions or "look pay" exclusion. ‡ Add this item to wages in figuring the amount to be reported as wages and salaries on your income tax return. * One percent of this amount was withheld to finance the cost of accident insurance benefits. The remainder is for old age, survivors, and disability insurance. ** Includes tax reported by employee. If your wages were subject to social security taxes, but are not shown these wages are the same as wages shown under "Federal Income Tax Information," but not more than \$7,800.</small>			
Type or print EMPLOYEE'S name and address (including ZIP code) above.						

Schedules A&B—Itemized Deductions AND (Form 1040) Dividend and Interest Income

1970

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040.

Name(s) as shown on Form 1040

Lloyd S. & Barbara J. Criner

Your Social Security Number

Schedule A—Itemized Deductions (Schedule B on back)

Medical and dental expenses (not compensated by insurance or otherwise) for medicine and drugs, doctors, dentists, nurses, hospital care, insurance premiums for medical care, etc.		Contributions.—Cash—including checks, money orders, etc. (Itemize—see instructions on page 8 for examples)	
1 One half (but not more than \$150) of insurance premiums for medical care		Phil. Baptist Church	175
2 Medicine and drugs		Various charities	10
3 Enter 1% of line 18, Form 1040			
4 Subtract line 3 from line 2. Enter difference (if less than zero, enter zero)			
5 Itemize other medical and dental expenses. Include hearing aids, dentures, eyeglasses, transportation, balance of insurance premiums for medical care not entered on line 1, etc.			
Physician	150		
		11 Total cash contributions	
		12 Other than cash (see instructions on page 8 for required statement). Enter total for such items here	
		13 Carryover from prior years (see instructions on page 8)	
		14 Total contributions (Add lines 11, 12, and 13. Enter here and on line 19, below. See instructions on page 8 for limitation) ▶	185
6 Total (add lines 4 and 5)	150	Interest expense—Home mortgage	477
7 Enter 3% of line 18, Form 1040	117	Installment purchases	
8 Subtract line 7 from line 6. Enter difference (if less than zero, enter zero)	33	Other (Itemize) J. C. Tenney	15
9 Total deductible medical and dental expenses (Add lines 1 and 8. Enter here and on line 17, below.) ▶	33	City Finance	20
Taxes.—Real estate	309	Credit Union	33
State and local gasoline (see gas tax tables)	75	Municipal Finance	192
General sales (see sales tax tables)		Public Finance	25
State and local income	140		
Personal property		15 Total interest expense (Enter here and on line 20, below.) ▶	762
		Miscellaneous deductions for child care, alimony, union dues, casualty losses, etc. (see instructions on page 8):	
10 Total taxes (Enter here and on line 18, below.) ▶	524	Tax preparational fee	30
		Safety clothes required by employment	75
		16 Total miscellaneous deductions (Enter here and on line 21, below.) ▶	105

Summary of Itemized Deductions

17 Total deductible medical and dental expenses (from line 9)	33
18 Total taxes (from line 10)	524
19 Total contributions (from line 14)	185
20 Total interest expense (from line 15)	762
21 Total miscellaneous deductions (from line 16)	105
22 TOTAL ITEMIZED DEDUCTIONS. (Add lines 17 through 21. Enter here and on Form 1040, line 47) ▶	1,609

Schedules E&R—Supplemental Income Schedule AND Retirement Income Credit Computation

(Form 1040)
Department of the Treasury
Internal Revenue Service

(From pensions and annuities, rents and royalties, partnerships, estates and trusts, etc.)
Attach to Form 1040.

1970

Name(s) as shown on Form 1040

Lloyd S. & Barbara J. Criner

Your Social Security Number

Schedule E—Supplemental Income Schedule (Schedule R on back)

Fill out and attach a separate Part I for each pension or annuity. Enter combined total of taxable portions on line 5.

Part I Pension and Annuity Income. • If pension or annuity is fully taxable for 1970, complete only lines 1, 2 and 5. • If not fully taxable, complete all lines.

1 Name of payer

2 If your employer contributed part of the cost, is your contribution recoverable (or has your contribution been recovered) tax-free within 3 years? Yes No.
If "Yes," show: Your contribution \$....., Your contribution recovered in prior years \$.....

3 Amount received this year

4 Amount excludable

5 Taxable portion (subtract line 4 from line 3)

Part II Rent and Royalty Income (If you received rents from the operation of a farm but you did not materially participate in its operation, report rents in column (b). Note: If in crop shares, report in year reduced to money or its equivalent. See instructions for Part II on page 12.)

(a) Kind and location of property If residential, also write "R"	(b) Total amount of rents	(c) Total amount of royalties	(d) Depreciation (explain below) or depletion (attach computation)	(e) Other expenses (Repairs, etc.—explain below)
Tri-plex apartment (R) Portland, Oregon	1,600		821	1,698
1 Totals				

(839)

2 Net income (or loss) from rents and royalties (column (b) plus column (c) less columns (d) and (e))

Part III Income or Losses from Partnerships, Estates or Trusts, and Small Business Corporations

(a) Name and address	(b) Check applicable box			(e) Employer identification number	(d) Income or loss
	Partnership	Estate or Trust	Small Bus. Corp.		

1 Income (or loss) Total of column (d)

TOTAL OF PARTS I, II, AND III (Enter here and on Form 1040, line 37.)

(839)

Explanation of Column (e), Part II

Item	Amount	Item	Amount	Item	Amount
Interest	738	Insurance	46		
Repairs	104	Carbage	50		
Taxes	380	Miscellaneous	150		
Water	150		1,068		

Schedule for Depreciation Claimed in Part II Above. Taxpayers using Revenue Procedures 62-21 and 65-13: Make no entry in column (b), enter the cost or other basis of assets held at end of year in column (c), and enter the accumulated depreciation at end of year in column (d). If you need more space, use Form 4562.

(a) Group and guideline class or description of property	(b) Date acquired	(c) Cost or other basis	(d) Depreciation allowed or allowable in prior years	(e) Method of computing depreciation	(f) Life or rate	(g) Depreciation for this year
1 Total additional first-year depreciation (do not include in items below)						
Triplex apartment -						
Land	10/19/67	2,500				
Frame Building	10/19/67	9,500	1,955	150 MB	15	754
Improvements	12/1/67	393	105	DD3	15	30
Furniture	7/1/69	77	19	DD3	4	29
2 Totals		12,470				821

Summary of Depreciation

	Straight line	Declining balance	Sum of the years-digits	Units of production	Additional first year (section 179)	Other (specify)	Total
1 Under Rev. Procs. 62-21 and 65-13		821					821
2 Other							

Name(s) as shown on Form 1040 (Do not enter name and social security number if shown on other side)

Your Social Security Number

Part I If you received earned income in excess of \$600 in each of any ten calendar years before 1970, you may be entitled to a retirement income credit. If you elect to have the Service compute your tax (see page 2 of Form 1040 instructions), answer the question for columns A and B below and fill in lines 2 and 5. The Service will figure your retirement income credit and allow it in computing your tax. Be sure to attach Schedule R and write "RIC" on line 22 of Form 1040. If you compute your own tax, fill out all applicable lines of this schedule.

	A	B	C
1 Maximum amount of retirement income for credit computation	\$1,524.00	\$1,524.00	\$2,286.00
2 Deduct:			
(a) Amounts received as pensions or annuities under the Social Security Act, the Railroad Retirement Acts (but not supplemental annuities), and certain other exclusions from gross income			
(b) Earned income received (does not apply to persons 72 or over):			
(1) If you are under 62 years of age, enter amount in excess of \$900			
(2) If you are 62 or over but under 72, enter amount determined as follows:			
if \$1,200 or less, enter zero			
if over \$1,200 but not over \$1,700, enter 1/2 of amount over \$1,200; or if over \$1,700, enter excess over \$1,450			
3 Total of lines 2(a) and 2(b)			
4 Balance (subtract line 3 from line 1)			
If column A, B, or C is more than zero, complete this form. If all of these columns are zero or less, do not file this form.			
5 Retirement income:			
(a) If you are under 65 years of age: Enter only income received from pensions and annuities under public retirement systems (e.g. Fed., State Govts., etc.) included on Form 1040, line 18			
(b) If you are 65 years of age or older: Enter total of pensions and annuities, interest and dividends included on Form 1040, line 18, and gross rents from Schedule E, Part II, column (b).			
6 Line 4 or line 5, whichever is smaller			
7 (a) Total (add amounts on line 6, columns A and B) If line 7(a) is less than \$2,286 and this is a joint return and both husband and wife are age 65 or over, the Alternative Computation on line 6, column C may result in a larger credit. (b) Amount from line 6, column C, if applicable.			
8 Tentative credit. Enter 15% of line 7(a) or 15% of line 7(b), whichever is greater			
9 Amount of tax shown on Form 1040, line 19			
10 Retirement income credit. Enter here and on Form 1040, line 52, the amount on line 8 or line 9, whichever is smaller. Note: If you claim credit for foreign taxes or tax free covenant bonds, skip lines 10 through 12 and use Part II, below			
Computation of tax surcharge			
11 Subtract line 10 from line 9			
12 Tax surcharge. If line 11 is less than \$2,020 find surcharge from Tax Surcharge Table A, B, or C in instructions. If line 11 is \$2,020 or more, multiply amount on line 11 by .025. Enter result here and on Form 1040, line 20			

Part II Continuation of retirement income credit computation if you claim credit for foreign taxes or tax free covenant bonds

13 Amount from Part I, line 9 above	
14 Credit for foreign taxes or tax free covenant bonds	
15 Subtract line 14 from line 13 (if less than zero, enter zero) Note: If line 15 is equal to or more than line 8, Part I, above, return to Part I above and complete lines 10 through 12 of Part I to figure your retirement income credit and tax surcharge. Complete the rest of this part only if line 15 is less than line 8, Part I.	
16 Subtract line 15 from line 13	
17 Tax surcharge. If line 16 is less than \$2,020, find surcharge from Tax Surcharge Table A, B, or C in instructions. If line 16 is \$2,020 or more, multiply amount on line 16 by .025. Enter result here and on Form 1040, line 20	
18 Add lines 15 and 17	
19 Retirement income credit. Enter here and on Form 1040, line 52, the amount on line 8, Part I, or line 18 whichever is smaller	
Note: If line 14 is more than line 13, you must reduce line 19 by the amount of the excess but not below zero.	

OREGON INDIVIDUAL INCOME TAX RETURN

FORM **40**
1970

DEPARTMENT OF REVENUE



For the year January 1-December 31, 1970, or other taxable year beginning _____, 1970, ending _____, 1970

DO NOT WRITE IN THIS SPACE

CODE	TAX	P & I	PAYMENT

YOU MUST ATTACH A COMPLETE COPY OF YOUR 1970 FEDERAL FORM 1040 AND SCHEDULES

PLEASE PRINT OR TYPE	If joint return, use first names and middle initials of both Last Name CRINER		Your first name and initial Clvd S.	Your Social Security Number [REDACTED]	Your Occupation Mechanic
			Wife's first name and initial Barbara J.	Wife's Social Security Number 	Wife's Occupation Housewife
	Home Address (Number and Street or Rural Route) 2723 NE 9th Avenue			County Multnomah	
	City or Post Office Portland	State Oregon,	Zip Code 97212	File this return on or before April 15, 1971	

A Did you file an Oregon Income Tax return for 1969? Yes No. If Not, state reason:

B This return filed as: Full-year Resident (Begin on line 1)
 Part-year Resident from _____, 1970 to _____, 1970. (Begin on line 36, page 2, and leave lines 1 through 7 blank)
 Nonresident

ATTACH WITHHOLDING FORM(S) HERE Full-year residents only	1	Adjusted gross income from line 18, Federal Form 1040	1	3,899
	2	Additions (from line 19, page 2, Oregon Form 40)	2	140
	3	Total (add lines 1 and 2)	3	4,039
	4	Subtractions (from line 29, page 2, Oregon Form 40)	4	300.
	5	Standard or itemized deductions from line 47, Federal Form 1040	5	1,609
	6	Multiply number of exemptions from line 11, Federal Form 1040, by \$625	6	1,875
	7	Total (add lines 4, 5, and 6)	7	3,784
	8	Oregon taxable income {subtract line 7 from line 3; part-year residents and nonresidents; enter amount from line 55, page 2, Oregon Form 40}	8	255
	9	Tax (from graduated rate chart A or B below)	9	10
	10	Oregon income tax withheld (attach Forms W-2 or 99W)	10	140
	11	Other credits (from line 35, page 2, Oregon Form 40)	11	
	12	Total credits (add lines 10 and 11)	12	140
	13	If line 9 is larger than line 12, enter BALANCE TO PAY (Make check payable to Department of Revenue)	13	
	14	If line 12 is larger than line 9, enter overpayment TO BE REFUNDED (not more than line 10 plus line 30, Oregon Form 40)	14	130

See instructions if you used the tax table on your Federal Return

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

Signature of preparer other than taxpayer <i>Ernestine B. Curry</i>	SIGN HERE	Your signature	Date
Address 2723 NE 9th Avenue, Portland, Oregon 97209		Spouse's signature (if filing jointly, BOTH must sign even if only one had income)	

CHECK LIST

Have you signed your return? **YES** **NO**

If there is a Balance to Pay, have you enclosed your payment? **YES** **NO**

Have you completed Schedules I and II on Oregon Form 40? **YES** **NO**

Have you attached a complete copy of your 1970 Federal Return and Schedules? **YES** **NO**

Have you attached your W-2's or 99W's? **YES** **NO**

GRADUATED RATE CHART "A"
Use only for single or separate return tax computation

If the taxable income is:	The tax is:
Not over \$500	4% of taxable income
Over \$500 but not over \$1,000	\$20 plus 5% of the excess over \$500
Over \$1,000 but not over \$2,000	\$45 plus 6% of the excess over \$1,000
Over \$2,000 but not over \$3,000	\$103 plus 7% of the excess over \$2,000
Over \$3,000 but not over \$4,000	\$173 plus 8% of the excess over \$3,000
Over \$4,000 but not over \$5,000	\$243 plus 9% of the excess over \$4,000
Over \$5,000 but not over \$10,000	\$345 plus 10% of the excess over \$5,000

GRADUATED RATE CHART "B"
Use for joint, head of household or surviving spouse return tax computation

If the taxable income is:	The tax is:
Not over \$1,000	4% of taxable income
Over \$1,000 but not over \$2,000	\$40 plus 5% of the excess over \$1,000
Over \$2,000 but not over \$4,000	\$90 plus 6% of the excess over \$2,000
Over \$4,000 but not over \$6,000	\$210 plus 7% of the excess over \$4,000
Over \$6,000 but not over \$8,000	\$350 plus 8% of the excess over \$6,000
Over \$8,000 but not over \$10,000	\$510 plus 9% of the excess over \$8,000
Over \$10,000	\$790 plus 10% of the excess over \$10,000

MAIL REFUND RETURNS TO: **REFUND P.O. BOX 700 SALEM, OREGON 97310**

MAIL ALL OTHERS TO: **DEPARTMENT OF REVENUE STATE OF OREGON SALEM, OREGON 97310**

SCHEDULE I. — Additions (FULL-YEAR RESIDENTS ONLY)

5 Oregon income tax deducted on your 1970 Federal Income tax Return	15	140
6 Interest on obligations of other states or their political subdivisions	16	
7 Depletion in excess of basis	17	
8 Other additions (see instructions) Specify:	18	
9 Total (add lines 15, 16, 17, and 18) Enter here and on line 2, page 1, Oregon Form 40	19	140

SCHEDULE II. — Subtractions (FULL-YEAR RESIDENTS ONLY)

10 1970 Federal Income Tax from line 23, Federal Form 1040	20	58
11 Recomputed Investment credit tax from line 57, Federal Form 1040	21	
12 Minimum tax from line 53, Federal Form 1040	22	
13 Interest on U. S. Obligations	23	
14 U.S. Public Retirement Income (not more than \$2,400)	24	
15 Retirement income from the State of Oregon or its local governments	25	
16 U.S. Military pay for active duty (not more than \$3,000)	26	
17 Oregon income tax refunds included as income on your 1970 Federal Income Tax Return	27	242
18 Other subtractions (see instructions) Specify:	28	
19 Total (add lines 20, 21, 22, 23, 24, 25, 26, 27, and 28) Enter here and on line 4, page 1 Oregon Form 40	29	300

SCHEDULE III. — Other Credits Against Tax

30 Advance deposit. Attach receipt	30	
31 Retirement income credit (see instructions) Not more than 25% of amount claimed on Federal return	31	
32 Credit for income tax paid to other states or countries. Attach copy of return and proof of payment	32	
33 Political contributions (see instructions) Receipt must be attached	33	
34 Pollution control. Attach schedule	34	
35 Total (add lines 30, 31, 32, 33, and 34) Enter here and on line 11, page 1, Oregon Form 40	35	

SCHEDULE IV. — Part-Year Residents and Nonresidents (SEE PAGE 11 OF INSTRUCTIONS)

36 Wages, salaries, etc. subject to Oregon taxation	36	
37a Dividends subject to Oregon taxation \$ _____ 37b Less exclusion \$ _____ 37c Balance	37c	
38 Interest subject to Oregon taxation	38	
39 Other income subject to Oregon taxation. Specify:	39	
40 Other additions and/or subtractions (see instructions) Specify:	40	
41 Total (add lines 36, 37, 38, 39 and 40)	41	
42 Adjustments. Oregon portion only of line 17, Federal Form 1040	42	
43 Oregon adjusted gross income (subtract line 42 from line 41)	43	
44 1970 Federal Income Tax from line 23, Federal Form 1040	44	
45 Recomputed investment credit tax from line 57, Federal Form 1040	45	
46 Minimum tax from line 53, Federal Form 1040	46	
47 Standard deduction used on Federal Return (see instructions)	47	
48 Multiply number of exemptions from line 11, Federal Form 1040, by \$625	48	
49 Total (add lines 44, 45, 46, 47, and 48)	49	
50 Percentage $\frac{\text{Line 43, Oregon Form 40} \rightarrow \$}{\text{Line 18, Federal Form 1040} \rightarrow \$} =$ 50 %	50	
51 Amount allowable (multiply line 49 by line 50)	51	
52 Itemized deductions. Oregon portion only of federal itemized deductions	52	
53 Other (see instructions)	53	
54 Total (add lines 51, 52, and 53)	54	
55 Oregon taxable income (subtract line 54 from line 43) Enter here and on line 8, page 1, Oregon Form 40	55	

Leave line 47 blank if itemized deductions used on Federal Return

Leave line 52 blank if line 47 above is used

CHECKED *By*
 ERRORS
 2/20
 1969

For the year January 1-December 31, 1969, or other taxable year beginning 1969, ending 19

First name and initial (If joint return, use first names and middle initials of both) Lloyd A. and Barbara J. **Last name** Criner
Your social security number [Redacted]
Present home address (Number and street or rural route) 2723 N. E. 9th Ave
City, town or post office, State and ZIP code Portland, Oregon 97212
Your occupation Mechanic
Spouse's social security number
Spouse's occupation Homemaker

Enter below name and address used on your return for 1968 (if same as above write "Same"). If none filed, give reason. If changing from separate to joint or joint to separate returns, enter 1968 names and addresses.
Name and address of employer at time of filing *Oliver Foreign Corp*

Your Filing Status (Check only one)
 1 Single
 2 Married filing joint return (even if only one had income)
 3 Married filing separate return and spouse is also filing a return. If this item checked give spouse's social security number in space provided above and enter first name here
 4 Unmarried Head of Household
 5 Surviving widow(er) with dependent child
 6 Married filing separate return and spouse is not filing a return

Your Exemptions
 Check boxes for exemptions which apply
 7a Yourself Regular 65 or over Blind Enter number of boxes checked **2**
 7b Spouse (applies only if line 2 or line 6 is checked) Regular 65 or over Blind Enter number of boxes checked
 8 First names of your dependent children who lived with you *Lloyd Jr.* Enter number **1**
 9 OTHER DEPENDENTS (a) NAME—Enter figure 1 in the last column to right for each name listed (if more space is needed, use other side) (b) Relationship (c) Months lived in your home. See instructions, B-2. (d) \$500 or more income? (e) Support you furnished. If 100% write "ALL." (f) Support furnished by dependent and others
 10 Total exemptions from lines 7, 8, and 9 above **3**

Your Income
 11 Wages, salaries, tips, etc. (Attach Form W-2 to back. If unavailable, explain on back) **11** 6240
 12a Dividends [Total before exclusion] \$ [See item 2 on 1040-1] 12b Less Exclusion \$ Balance **12c**
 13 Interest (Enter total here and if over \$100, also list in Schedule B, Part II) **13**
 14 Other income: Total from attached schedules (check schedules used—C , D , E , F) **14** (1189)
 15a Total [Add lines 11, 12c, 13 & 14] \$ 15b Less Adjustments [See 1040-1] \$ Adjusted Gross Income **15c** 5051

Your Tax and Surcharge
 • If line 15c is \$5,000 or more, go to Schedule T, to figure tax and surcharge. (Omit lines 16 and 17.)
 • Go to Sch. T to figure tax and surcharge if you itemize deductions; or claim retirement income credit, foreign tax credit, or investment credit; or if you owe self-employment tax or tax from recomputing prior year investment credit. (Omit lines 16 and 17.)
 • If neither of above two items applies, go to Tax Tables instead of Sch. T. Complete lines 16, 17, & 18.
 16 Tax from Tax Table (see tables on T-2 and T-3) **16**
 17 Tax surcharge on line 16 (see T-1 for tax surcharge tables) **17**
 18 Enter total of lines 16 and 17 OR amount from Schedule T, line 18, if applicable (check if from Tax Table A , B , C ; Tax Rate Sch. Sch. D , or Sch. G). **18** 201
 19 Total Federal income tax withheld (attach Forms W-2 to back) **19** 803
 20 Excess F.I.C.A. tax withheld (two or more employers—see R-2) **20**
 21 Nonhighway Federal gasoline tax, Form 4136; Reg. Inv., Form 2439 **21**
 22 1969 Estimated tax payments (include 1968 overpayment allowed as a credit) **22**
 23 Total (add lines 19, 20, 21, and 22) **23** 803

Balance Due or Refund
 24 If line 18 is larger than line 23, enter BALANCE DUE. Pay in full with return **24**
 25 If line 23 is larger than line 18, enter OVERPAYMENT **25** 602
 26 Line 25 to be: (a) Credited on 1970 estimated tax **26** ; (b) Refunded **602**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.
Sign here
 Your signature _____ Date _____
 Spouse's signature (if filing jointly, BOTH must sign even if only one had income) _____ Date _____
Robert Criner 2/20/70
Maginnis & Carey
 CERTIFIED PUBLIC ACCOUNTANTS
 17 CENTURY TOWER
 PORTLAND, OREGON 97205

Please attach Copy B of Form W-2 to back

Please attach Check or Money Order here

Supplemental and Miscellaneous Income

▶ See Instructions on E-1.
▶ If you use this schedule, attach it to Form 1040.

CHECKED *RY*
ERRORS
1969

Name as shown on Form 1040 *loyd H and Barbara J Coine* Social Security Number [REDACTED]

Fill out and attach a separate Part I for each pension or annuity. Enter combined total of taxable portions on line 5.
PART I.—Pension and Annuity Income. • If pension or annuity is fully taxable for 1969, complete only lines 1 and 5. • If not fully taxable, complete all lines including line 2 if applicable.

- Name of payer
- If employee contribution is recoverable within a 3-year period and you have not recovered your cost tax-free in prior years, show: Your contribution \$, Recovered in prior years \$
- Amount received this year
- Amount excludable
- Taxable portion (subtract line 4 from line 3)

PART II.—Rent and Royalty Income

1. Kind and location of property	2. Total amount of rents	3. Total amount of royalties	4. Depreciation (explain below) or depletion (attach computation)	5. Other expenses (Repairs, etc.—explain below)
<i>Trin Place Apartment Portland, Oregon</i>	<i>1,500</i>		<i>900</i>	<i>1,789</i>

1 Totals
2 Net income (or loss) from rents and royalties (column 2 plus column 3 less columns 4 and 5) *(1189)*

PART III.—Income or Losses from Partnerships, Estates or Trusts, Small Business Corporations, and Miscellaneous Income

(a) Name and address (for Miscellaneous Income, show source and nature of income in this column)	(b) Check applicable box				(c) Employer identification number	(d) Income or loss
	Partnership	Estate or Trust	Small Bus. Corp.	Misc. Income		

1 Income (or loss) Total of column (d)

TOTAL OF PARTS I, II AND III (Enter here and include in total on line 14, Form 1040) *(1189)*

Explanation of Column 5, Part II

Item	Amount	Item	Amount	Item	Amount
<i>Interest</i>	<i>767</i>	<i>Insurance</i>	<i>59</i>		
<i>Repairs</i>	<i>415</i>	<i>Garbage</i>	<i>52</i>		
<i>Taxes</i>	<i>720</i>	<i>Misc</i>	<i>125</i>		
<i>Water</i>	<i>46</i>		<i>1,789</i>		

Schedule for Depreciation Claimed in Part II Above

Taxpayers using Revenue Procedures 62-21 and 65-13: Make no entry in column 2, enter the cost or other basis of assets held at end of year in column 3, and enter the accumulated depreciation at end of year in column 4. If you need more space, use Form 4562.

1. Group and guideline class or description of property	2. Date acquired	3. Cost or other basis	4. Depreciation allowed or allowable in prior years	5. Method of computing depreciation	6. Life or rate	7. Depreciation for this year
1 Total additional first-year depreciation (do not include in items below)						
<i>Trinplex apartment</i>						
<i>2nd floor bldg</i>	<i>10/19/67</i>	<i>2500</i>				
<i>IMPROVEMENTS</i>	<i>12/1/68</i>	<i>9500</i>	<i>1128</i>	<i>150 DB</i>	<i>15</i>	<i>837</i>
<i>Frontier</i>	<i>7/1/69</i>	<i>77</i>	<i>61</i>	<i>PDB</i>	<i>15</i>	<i>49</i>
<i>Dickman</i>	<i>12/31/69</i>	<i>450</i>	<i>1</i>	<i>DDB</i>	<i>4</i>	<i>19</i>
		<i>12,920</i>				<i>900</i>

SUMMARY OF DEPRECIATION

	Straight line	Declining balance	Sum of the years-digits	Units of production	Additional first year (section 179)	Other (specify)	Total
1 Under Rev. Procs. 62-21 and 65-13							
2 Other		<i>900</i>					<i>900</i>

X 2. Known return not Coine

SCHEDULE T
(Form 1040)
Department of the Treasury
Internal Revenue Service

Tax Computation

CHECKED *By*
ERRORS
1969

▶ If no entry is made on line 14, line 16, or line 17, keep this for your records
▶ If entry is made on line 14, line 16, or line 17, attach to form 1040

Name as shown on Form 1040: *loyd L. and Barbara J. Cairns* Social Security Number: *5051*

1 Your adjusted gross income (from line 15c, Form 1040)		<i>5051</i>
<i>Note.</i> —If your adjusted gross income is less than \$5,000 and you choose to take the standard deduction instead of itemizing your deductions, omit lines 2, 3, 4, and 5. Find your tax in the appropriate table (A or B on T-2 or C on T-3). Enter tax on line 6 below.		
2 Enter on the line at the right the amount of your deduction figured under one of the following methods:		
a If you itemize deductions, enter the total from Schedule A, line 17		
OR		
b Figure your standard deduction as follows:		
(1) Enter 10 percent of line 1 but do not enter more than \$1,000 (\$500 if married and filing separately)	\$ <input type="text"/>	} Enter the larger of b(1) or b(2) on the line at the right. If your spouse files a separate return, determine your deduction in the same manner that she (he) has.
(2) Enter the sum of: \$200 (\$100 if married and filing separately) plus \$100 for each exemption claimed in line 10 of Form 1040, but do not enter more than \$1,000 (\$500 if married and filing separately)	\$ <input type="text"/>	
3 Subtract the amount on line 2 from the amount on line 1 and enter the balance here		<i>1843</i>
4 Enter number of exemptions claimed on line 10, Form 1040, <i>3</i> Multiply this number by \$600, and enter the amount here		<i>1800</i>
5 Subtract the amount on line 4 from the amount on line 3 and enter the balance here. This is your taxable income. Figure tax on this amount by using the appropriate Tax Rate Schedule (I, II, or III) on T-1. Enter tax on line 6 below		<i>1408</i>
6 Tax		<i>20</i>
7 If you claim the retirement income credit, enter amount from Schedule R, line 12, here		<i>201</i>
8 Subtract line 7 from line 6		
9 Tax surcharge. If line 8 is less than \$735, find surcharge from tax surcharge tables on T-1. If line 8 is \$735 or more, multiply amount on line 8 by .10 and enter result here		
10 Total (Add lines 6 and 9)		<i>201</i>
11 Retirement income credit from Schedule R, line 17 (attach Schedule R)		
12 Investment credit (attach Form 3468)		
13 Foreign tax credit (attach Form 1116)		
14 Total credits (add lines 11, 12, and 13)		
15 Income tax (subtract line 14 from line 10)		<i>201</i>
16 Self-employment tax (attach Schedule SE)		
17 Tax from recomputing prior-year investment credit (attach Form 4255)		
18 Total tax (add lines 15, 16, and 17). Enter here and on line 18, Form 1040 (make no entry on line 16 or 17, Form 1040). Attach Sch. T to Form 1040 only if you made an entry on line 14, 16, or 17 above		<i>201</i>

140
140
201

Income Averaging.—If your income has increased substantially this year, it may be to your advantage to figure your tax before surcharge under the "averaging method." Obtain Schedule G from an Internal Revenue Service office for full details.

Alternative Tax.—It will usually be to your advantage to use the alternative tax if your net long-term capital gain exceeds your net short-term capital loss, or if you have a net long-term capital gain only, and you are filing (a) a separate return with taxable income exceeding \$26,000, or

(b) a joint return, or as a surviving husband or wife, with taxable income exceeding \$52,000, or (c) as a head of household with taxable income exceeding \$38,000.

Line 9—Tax Surcharge.—The rate for the calendar year 1969 is 10 percent. The tax surcharge is an addition to the regular income tax. See the Tax Surcharge Tables on T-1.

Credit for Foreign Taxes and Tax-Free Covenant Bonds.—You may claim these credits only if you itemize deductions.

To claim tax-free covenant bonds credit, enter the amount of credit above line 14, and write "covenant bonds" to left of the entry.

Line 16—Self-Employment Tax.—Enter amount shown on line 9, Part III, Schedule SE.

Line 17—Tax From Recomputing Prior Year Investment Credit.—Enter the amount by which the credit taken in a prior year or years exceeds the credit as recomputed due to early disposition of property. Attach Form 4255.

February 10, 1972

Mr. Richard Bach
Attorney at Law
1400 Public Service Building
920 SW Sixth Avenue
Portland, Oregon 97205

RE: Lloyd Criner

Dear Mr. Bach,

Enclosed are copies of the regulations pertaining to a relocation payment in lieu of moving and related expenses as we discussed in our telephone conversation. Also enclosed are claim forms which should be followed in submitting documentation to support Mr. Criner's claim.

If you have any questions, please contact me.

Very truly yours,

W. Stanley Jones
Relocation Supervisor

Wsj:ale

enclosures

HOUSING RESOURCES SURVEY
CHARACTERISTICS OF VACANT DWELLING UNITS
 To be Filled in for Each Dwelling Unit Classified as "Vacant"

Date _____

Analyst Comucci Surveyed 2/12/71 Tabulator _____ Date _____
 Dwelling Unit No. _____ Structure No. _____ Census Block No. 40 Census Tract No. 22A
 Street Address 554 N Monroe Apartment No. _____
 Legal Description _____

NAME OF OCCUPANT: _____ NAME & ADDRESS OF OWNER: _____ NAME & ADDRESS OF PROP. MGR: _____

 TELEPHONE: _____ TELEPHONE: 272-9894 TELEPHONE: _____
 INTERVIEWED? () Yes () No INTERVIEWED? (X) Yes () No INTERVIEWED? () Yes () No

I. VACANCY STATUS AT DATE OF SURVEY

- ___ Available for rent
- ___ Available for rent or sale
- ___ Available for sale only
- ___ Rented or sold awaiting occupancy
- ___ Temporarily not available, _____
- ___ Held for occasional use
- Substandard condition
- Not available for other reasons (explain)
fire

Period vacant, months _____

II. RENTAL RATE ASKED FOR THIS D. UNIT

Monthly average	Cash rent	Utilities	Total expected from renter
Rent	\$ _____	_____	\$ _____
Electricity	_____	\$ _____	_____
Gas	_____	_____	_____
Water	_____	_____	_____
Heat (oil, or other)	_____	_____	_____
Total	\$ _____	\$ _____	\$ _____

Deposits expected from renter
 Advance rent \$ _____, other \$ _____

This d. u. listed for rent with broker, yes __, no __
 This d. u. advertised for rent, yes __, no __
 Rental data obtained from
 Name, _____

III. SALES PRICE ASKED FOR THIS HOUSE

Listed with broker, yes __, no __
 Advertised by owner, yes __, no __
 Cash asking price \$ _____
 Period house has been for sale, months _____
 For sale data obtained from
 Name, _____

IV. OTHER FACTORS ON CONDITION OF THIS DWELLING UNIT

- A. Entrance to this dwelling unit
 - ___ Enter directly from outside
 - ___ Enter from common hall
 - ___ Enter through another dwelling unit
- B. Kitchen
 - ___ Complete kitchen for this d. u. only
 - ___ Kitchen is for more than one d. u.
 - ___ Kitchen is not complete
- C. Water available to this dwelling unit
 - ___ Hot and cold piped water
 - ___ Outlets are for more than one d. u.
 - ___ No piped water in this dwelling unit
- D. Toilet facilities
 - ___ Toilet for this dwelling unit only
 - ___ Toilet is for more than one d. u.
 - ___ No flush toilet in this dwelling unit
- E. Bath and shower facilities
 - ___ Bath or shower for this d. u. only
 - ___ Facilities are for more than one d. u.
 - ___ No bath or shower facilities in this d. u.
- F. Kind of foundation or basement
 - ___ Full, or partial, concrete basement
 - ___ No basement, but built on poured concrete foundation
 - ___ No basement, foundation not poured concrete, but built another way (explain) _____
- G. In the opinion of the Analyst, this dwelling unit is decent, safe and sanitary. Yes __, No __
 (If opinion is "NO", explain below.) _____

V. REMARKS

_____ fire damage _____

HOUSING RESOURCES SURVEY
To be Filled in For Each Dwelling Unit in All Survey Areas

Analyst Casimiro Date 2/12/71 Surveyed 2/12/71 Tabulator _____ Date _____
 Dwelling Unit No. 1 Structure No. 1 Census Block No. 40 Census Tract No. 22A
 Street Address 554 N. MONROE Apartment No. _____
 Legal Description _____

NAME OF OCCUPANT: (Vacant) NAME & ADDRESS OF OWNER: Lloyd + Barbara Criner NAME & ADDRESS OF PROP. MGR: _____
 _____ 2723 NE 9th _____
 TELEPHONE: _____ TELEPHONE: 287-0808 TELEPHONE: _____
 INTERVIEWED? () Yes () No INTERVIEWED? (X) Yes () No INTERVIEWED? () Yes () No

I. DESCRIPTION OF STRUCTURE

<u> </u> One-family house	<u> </u> No. of units in bldg.
<u> </u> Apt. in a house	<u> </u>
<input checked="" type="checkbox"/> Apt. in apt. bldg.	<u> 3 </u>
<u> </u> Apt. in comm. bldg.	<u> </u>
<u> </u> Mobile home or trailer	<u> </u>

This structure has stories (do not count basement)

II. OCCUPANCY STATUS OF DWELLING UNIT

 Owner occupied
 Renter occupied
 Vacant

III. SIZE OF DWELLING UNIT

 Sq. ft. in first floor (county figure)
 Sq. ft. in dwelling unit (if more than 1 floor)
 Total no. of rooms (include kitchen, dining, living and bedrooms, exclude bathrooms)
 No. of bathrooms
 No. of bedrooms (rooms used mainly for sleeping)

IV. ASSESSOR'S MARKET VALUATION DATA

A. Dates or period of time
 Period market value data applicable
 Date of last appraisal
 Date structure was originally built
 Date of any major alterations

B. Market value data for one-family dwelling

	Market value	Computed value per sq. ft.
Land	\$ _____	\$ _____
Improvements	_____	_____
Total	_____	_____

C. Market value data for dwelling unit in a multiple-family structure or commercial bldg.

	Market value for entire structure	Computed value per sq. ft. for this dw. unit
Land	\$ _____	\$ _____
Improvements	_____	_____
Total	_____	_____

 Sq. ft. of all d. u. in this structure
 Sq. ft. of commercial space and value of commercial space: Land \$ _____, improvements \$ _____, total \$ _____.

V. RENTAL RATE FOR THIS RENTED UNIT

Monthly average	Cash rent	Utilities	Total paid by renter
Rent	\$ _____	_____	\$ _____
Electricity	_____	\$ _____	_____
Gas	_____	_____	_____
Water	_____	_____	_____
Heat (oil, or other)	_____	_____	_____
Total	\$ _____	\$ _____	\$ _____

Deposits required of renter
 Advance rent \$ _____, other \$ _____
 Rental information obtained from
 Tenant _____, owner _____, manager _____, or
 estimated from assessor's data _____.

VI. FOR SALE INFORMATION FOR THIS HOUSE THAT IS OCCUPIED BY OWNER OR RENTER

Listed with broker, yes _____, no _____
 Advertised by owner, yes _____, no _____
 Cash asking price \$ _____
 Period house has been for sale, months _____

VII. REMARKS

N. 35.5' OF 14
64'7"

1 1-71080-4200 HARTMAN, DALE C & DOROTHEY E
MAP: 2730
ZONE: A25
RATIO: 1401
LVY C: 001

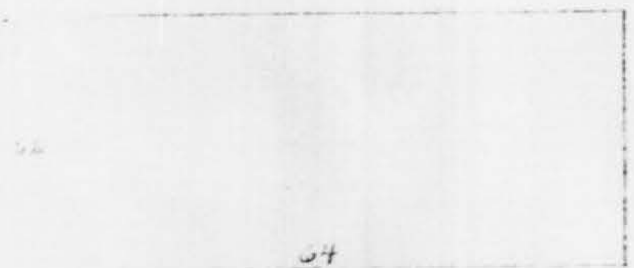
1 3-PAK

3704 SE FRANCIS ST
PORTLAND, OREGON 97202

RIVERVIEW SUB LOT BLOCK
N 38.5' OF 6 87 14

PROPERTY ADDRESS: 544 TO 554 N MONROE ST
PORTLAND

APPEALS:



N. MONROE
AVE.

54
15'

SUMMARY - ASSESSED VALUATION - REAL PROPERTY

ASSESS YEAR	MIN RIGHTS	TIMBER	LAND	IMPS	TOTAL	SIGN DATE
1967			110	2310	2420	
1968			650	4500	10,150	108 1/2
1968			2800	7350	10,150	225 0-
1971			2910	7640	10,550	71. D

1968
N. MONROE
1965 VACANT YEARS. YARDS CLEANING BEFORE
2. 2. 7. 1968



VACANT

110%
OWNER WALLETT
MAY 14 1959
S MILLER

