

	DESCRIPTION	ROLL NO.	ODOMETER
	EMANUEL BUSINESS CONCERNS AND NON-PROFIT ORGANIZATIONS		
PARCEL NO. R-15-3	LEHL, HENRY 3000 N. COMMERCIAL	C.R. ROBBINS INN	
PARCEL NO. RS-5-4	ALBINA PIPE BENDING CO. INC. 225 N. RUSSELL OWNER: JOHN F. SMITH		
PARCEL NO. R-10-9 R-10-4	BRINK RENTAL 535 N. MONROE 3127 N. COMMERCIAL		
PARCEL NO. R-14-3	CRINER APARTMENTS 554-544 N. MONROE OWNER: LLOYD CRINER		
PARCEL NO. RS-5-6	CARLOS BODY & FENDER SHOP 2609 N. VANCOUVER OWNER: CHARLES MONTOYA		
PARCEL NO. RS-4-9	CATHAY FOOD MARKET 2619 N. WILLIAMS OWNER: RICHARD LOW		
PARCEL NO. RS-4-6	DEMME BROTHERS, INC. 35 N. RUSSELL OWNER: JOHN & ALICE BOLZELL		
PARCEL NO. A-4-7	DENSON ROOMING HOUSE 3316 N. GANTENBEIN OWNER: JEWEL BENSON		
PARCEL NO. R-9-7	FIELD-SENSI THREADER MACHINE CO. 417 N. MONROE OWNER: HERBERT FIELD		
PARCEL NO. RS-5-5	GETHEMENE CHURCH OF GOD IN CHRIST 237 N. RUSSELL		
PARCEL NO. R-8-7	GOOD SAMARITAN CHURCH OF GOD 3204 N. COMMERCIAL		
PARCEL NO. RS-4-7	GRESS APARTMENTS 109 N. RUSSELL		
PARCEL NO. RS-2-1	INGLE SERVICE STATION 2847 N. WILLIAMS OWNER: RONALD INGLE	C.R. MANNING BROS GARAGE	
PARCEL NO. RS-4-2	JEWELL ALL STAR DAIRY 20 N. KNOTT OWNER: IRVING ERICKSON		
PARCEL NO. RS-5-6	JEWELL GLASS COMPANY 2607 N. VANCOUVER OWNER: SEYMOUR R. DANISH		
PARCEL NO. E-4-8	JOHNSON (JULIA MAE) APARTMENTS 2640 N. KERBY		
PARCEL NO. E-4-8	JOHNSON (LUCILLE) APARTMENTS 321 N. RUSSELL		

18.00  
06320 B - C1 TC -

MUST BE RENEWED WITHIN 30 DAYS FOLLOWING EXPIRATION

# CITY LICENSE 3/31/72

1971  
City of Portland  
City License

TYPE EST

PORTLAND, OREGON

No. 7134

CODES 22 7538

Issued pursuant to application and under conditions of license ordinances of the City

ACCT NO. 322451

MAR 24, 1971

## PROVISIONAL LICENSE

MANNING MARTIN A

AT 2847 N WILLIAMS AVE

PORTLAND, OR 97227

IS LICENSED AS GEN AUTO REP

LICENSE EXPIRES → 5/24/71

RECEIPT OF \$ 18.00

CHECKS ACCEPTED SUBJECT TO PAYMENT

BY ACKNOWLEDGED  
JULY APPOINTED  
of the City of Portland

AUD 80-305-2  
(30M-BLOR)

TRANSFERABLE

THIS LICENSE MUST BE POSTED IN A CONSPICUOUS PLACE

10.00

30 MAR - 3 09 2 9 A M ILLIC

DEPUTY

30 MAR - 3 09 2 9 A M ILLIC

# CITY LICENSE

TYPE GROSS  
CODES 22+5541  
ACCT. No. 308058

PORTLAND, OREGON

No. 7130

Issued pursuant to application and under the terms and conditions of license ordinances of the City of Portland

MAR 30, 1970

INGLE RON

AT 2847 N WILLIAMS AVE PORTLAND OR 97227

IS LICENSED AS SERV STATION

FOR THE PERIOD ENDING → 3/31/71

License not valid for purpose stated unless it bears deputy's receipt

RAY SMITH  
Auditor of the City of Portland

RECEIPT OF \$ 18.00

CHECKS ACCEPTED SUBJECT TO PAYMENT

IS HEREBY ACKNOWLEDGED  
DARYL G. CALLOWAY  
Treasurer of the City of Portland

THIS LICENSE MUST BE POSTED IN A CONSPICUOUS PLACE - NOT TRANSFERABLE

AUD 80-305-280  
(30M-BLOA)

Date \_\_\_\_\_

Name INGLE SERVICE STATION Operation service station Tel 284-9309

Address 2847 N Williams Opr/Mgr Robert Ingle R/Tel \_\_\_\_\_

Owner Ronald M. & Faith Ingle Address 2023 NE Junior Tel 289-3707

Attorney \_\_\_\_\_ Address \_\_\_\_\_ Tel \_\_\_\_\_

Other \_\_\_\_\_ Tel \_\_\_\_\_

Moved into project \_\_\_\_\_ Moved to above address \_\_\_\_\_

Lease \_\_\_\_\_ Sub-lease \_\_\_\_\_ Owns Equip xx Rental \_\_\_\_\_ Exp \_\_\_\_\_

Gas by \_\_\_\_\_ Elec by \_\_\_\_\_ Garbage by \_\_\_\_\_

Water \_\_\_\_\_ Heat by \_\_\_\_\_

No. Dwlg. Units \_\_\_\_\_ Aver. Ten. \_\_\_\_\_ Rent Range \_\_\_\_\_

Future Plans relocate

Space Requirements same Zone \_\_\_\_\_

(SEE MANNING BROS. GARAGE FILE)

Date	Notes	by
10/20/70	Mr. Ingle appeared at City Council and made statement along with EDPA. regarding the hoped for assurance that also businesses could be moved with adequate compensation provided. Also said that no one had contacted him.	WSJ
10/21/70	Went to Manning Bros. Garage to speak with Mr. Ingle who said he is co-owner with Martin Manning of the business and real estate. Talked to him about timing - no definite plans but will work with us. Indicated some of relocation benefits. Listened to stories about area. Station has been robbed 3 times in last year, approx. \$10,000 worth of tools, equip. and merchandise has been taken. Worried about future and where he will relocate.	WSJ
2/8/71	Mr. Ingle came in office to see if anything was happening yet. He apparently has interest in fishing boats also and was trying to decide if he should sign a new contract or not, depending on timing and plans for his business. Indicated did not know yet, but hoped to have a definite answer soon.	WSJ

**PORTLAND DEVELOPMENT COMMISSION**

1700 S.W. FOURTH AVENUE  
 PORTLAND, OREGON 97201

N<sup>o</sup> 190 EH

DATE December 10, 1971

PAY TO **Ron Ingle Service Station**

**\$ 2,500.00**

**DOLLARS**

TO THE TREASURER OF THE  
 CITY OF PORTLAND, OREGON



AUTHORIZED SIGNATURE  
**NON-NEGOTIABLE**

AUTHORIZED SIGNATURE

Portland Development Commission · 224-4800

DETACH BEFORE DEPOSITING CHECK

DATE	INVOICE OR CONTRACT NOB.	DESCRIPTION	AMOUNT
		Reimbursement per Claim for Relocation Payment filed. 2847 N. Williams (Parcel RS 2-1).  Alternate Payment	<u>\$2,500.00</u>

**Account Distribution**

NO.	TITLE	AMOUNT
E 1501	Relocation Payment (Alternate Payment)	EH \$2,500.00

*AL*

*Ron Ingle*

*Jms*

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT  <b>CLAIM FOR RELOCATION PAYMENT</b> (Certification of Eligibility and Record of Payments - Business Concerns and Nonprofit Organizations)	NAME OF CONCERN <p style="text-align: right; margin-right: 20px;">RS2-1</p> Ingle Service Station NAME OF LOCAL AGENCY Portland Development Commission INSTRUCTIONS: Attach completed Form HUD-6146.5 to claim form(s) filed by claimant. Attach explanation of any difference between amounts claimed and amounts approved.
--	--

A. MOVING EXPENSES AND DIRECT LOSS OF PROPERTY	B. SMALL BUSINESS DISPLACEMENT PAYMENT	
1. Does concern meet all timing requirements for eligibility? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If "No," explain:		AS REPORTED BY CLAIMANT    AS VERIFIED BY LOCAL AGENCY*
2. Complete if claim covers storage costs: Did concern, upon displacement, reestablish operations at a new location? <input type="checkbox"/> Yes <input type="checkbox"/> No	1. Average annual gross receipts or sales \$ 5223.	\$ 5223.
3. Complete if payment will be made for moving expenses in excess of \$25,000:	2. Average annual net income \$ 2316.	\$ 2316.
a. Total amount of moving expenses    \$	* Verification based on: Copies of 1970 & 1969 IRS Tax Returns as supplied by J. W. Oswald, CPA	
b. Minus \$25,000    - 25,000.00	3. Is concern part of an enterprise having two or more establishments outside project area? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
c. Amount to be shared by HUD and local agency (Line a minus Line b; also, Line d plus Line e)	4. Does concern meet all timing requirements for eligibility? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If "No," explain:	
d. Amount reimbursable from Federal relocation grant funds		
e. Amount paid out of local funds		

**C. CERTIFICATION**  
 I CERTIFY that I have examined the claim, and the substantiating documentation, and have found it to be in accord with the applicable provisions of Federal law and the Regulations issued by the Department of Housing and Urban Development pursuant thereto. Therefore, the claim is hereby approved and payment is authorized as follows:

ITEM	AMOUNT	AUTHORIZED SIGNATURE	DATE
1. Initial claim, moving expenses and direct loss of property			
a. Reimbursement for actual moving expenses <input type="checkbox"/> Check if claim covers storage and related costs	\$		
b. Reimbursement for actual direct loss of property	\$		
2. Supplementary claim(s) for storage costs:			
3. Final claim, reimbursement for actual moving expenses <input type="checkbox"/> Check if claim covers storage and related costs	\$		

4. Final/Business Displacement/Alternate Payment 2,500.00 12-6-71

**D. RECORD OF PAYMENTS MADE**

DATE	CHECK NUMBER	AMOUNT	DATE	CHECK NUMBER	AMOUNT
		\$			\$

**CLAIM FOR RELOCATION PAYMENT**

(Small Business Concerns)

**SCHEDULE C. STATEMENT OF CLAIM FOR SMALL BUSINESS  
DISPLACEMENT PAYMENT**

NAME OF CONCERN

Ingle Service Station

RS2-1

**INSTRUCTIONS:** Complete this Schedule if Small Business Displacement Payment is claimed. (Nonprofit organizations are not eligible for a Small Business Displacement Payment.) All entries must agree with information reported on income tax returns filed with the Internal Revenue Service (IRS) for the 2 tax years prior to the date concern was displaced, if concern was required to file tax return. If concern was not doing business for 2 or more years, entries should agree with the latest returns filed with IRS. Attach additional sheets as necessary.

1. Business name used on income tax return  
Manning Bros. Garage & Service Station

2. Principal business activity reported on income tax return  
Auto Repairs

3. Employer identification number shown on income tax return  
none

4. Tax return filed with District Director of Internal Revenue in Portland, Oregon  
(City) (State)

5a. Does concern operate any other establishments?  Yes  No

If "Yes," complete the following:

NAME OF OTHER ESTABLISHMENT	ADDRESS	TYPE OF BUSINESS ACTIVITY

5b. Is concern affiliated with any other concern?  Yes  No

If "Yes," complete the following:

NAME OF AFFILIATED CONCERN	ADDRESS	TYPE OF BUSINESS ACTIVITY

6. Statement of earnings and income (Complete appropriate table on reverse side)

Concerns claiming a Small Business Displacement Payment should enter the amount of the payment on Form HUD-6146.1, Line 11c.

6. 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)			
	19 <u>69</u>	19 <u>70</u>		19 _____	19 _____	
1. Gross receipts or gross sales, less returns or allowances	\$ 4961.	\$ 5485.	1. Gross receipts or gross sales, less returns or allowances	\$	\$	
2. Gross profit	4961	5485.	2. Total income			
3. Net profit (or loss) <sup>1</sup>	\$ 2306.	\$ 2325.	3. Ordinary income (or loss)	\$	\$	
4. Salaries and wages paid to members of owner's family who are members of owner's immediate household*			4. Compensation of principal <sup>3</sup> partners*			
			5. Salaries and wages paid to members of principal <sup>3</sup> partners' families who are members of principal partners' immediate household*			
NET EARNINGS (Sum of Lines 3 and 4)	\$ 2306.	\$ 2325.	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 <sup>2</sup> stockholders*						
5. Salaries and wages paid to members of principal <sup>2</sup> stockholders' families who are members of principal stockholders' immediate household*						
NET EARNINGS (Sum of Lines 3, 4, and 5)	\$	\$				

\* List name and amount of payment to each.

<sup>1</sup> No deductions should be made for any "compensation" paid to owner.

<sup>2</sup> A principal stockholder is one who owns 15% or more of the capital stock of the corporation.

<sup>3</sup> A principal partner is one with a proprietary interest of 15% or more in the concern.



## CLAIM FOR RELOCATION PAYMENT

(Business Concerns and Nonprofit Organizations)

NAME AND ADDRESS OF LOCAL AGENCY (Include ZIP code)  Portland Development Commission 1700 S. W. Fourth Avenue Portland, Oregon 97201	PROJECT NAME (If applicable)  EMANUEL HOSPITAL PROJECT  PROJECT NUMBER ORE R-20
--	--

**INSTRUCTIONS:** Complete all applicable items on this page and, as appropriate, Schedules A, B, and C. If this claim covers only moving expenses of outdoor advertising display, omit Items 2, 4, 5, 7, 8, and 9.

As used on this form, the term "concern" includes business concerns and nonprofit organizations.

**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 willfully falsifies . . . or makes any false, fictitious or fraudulent statements or representations, or makes or uses any false writing or document knowing the same to contain any false, fictitious or fraudulent statement or entry, shall be fined not more than \$10,000 or imprisoned not more than five years, or both."

1. Name of concern  INGLE SERVICE STATION  RS2-1	3. Name and address of person filing this claim on behalf of concern (Include ZIP code)  Ron Ingle 2023 N. E. Junior Portland, Oregon
2. Date established in project area  1952	

4. Form of ownership (Check one) <input checked="" type="checkbox"/> Sole proprietorship <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Nonprofit organization	5. Type of business (Check one) <input type="checkbox"/> Personal service <input type="checkbox"/> Nonprofit organization (Specify type) <input type="checkbox"/> Manufacturing <input checked="" type="checkbox"/> Retail trade <input type="checkbox"/> Wholesale trade <input type="checkbox"/> Business service <input type="checkbox"/> Farming
--	--

6. Address(es) in project area occupied by concern, prior to submission of this claim  <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">ADDRESS</th> <th colspan="2">DATES OCCUPIED</th> </tr> <tr> <td></td> <th style="width: 35%;">FROM</th> <th style="width: 35%;">TO</th> </tr> </thead> <tbody> <tr> <td style="padding: 5px;">Last address:  2847 N. Williams</td> <td style="text-align: center; vertical-align: middle;">1952</td> <td></td> </tr> <tr> <td style="padding: 5px;">Previous address(es) (If applicable)</td> <td></td> <td></td> </tr> </tbody> </table>	ADDRESS	DATES OCCUPIED			FROM	TO	Last address:  2847 N. Williams	1952		Previous address(es) (If applicable)			7. a. Address presently occupied by concern:  4904 N. Lombard, Portland, Oregon  b. Date move to this address started:    December 6, 1971  c. Date move to this address completed: _____  8. Did concern discontinue business? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO If "Yes," complete the following: Reason for discontinuing business:  Does concern plan to reestablish? <input type="checkbox"/> YES <input type="checkbox"/> NO
ADDRESS	DATES OCCUPIED												
	FROM	TO											
Last address:  2847 N. Williams	1952												
Previous address(es) (If applicable)													

9. (Check if applicable) <input type="checkbox"/> Claim covers move to or from storage (Claim must be supported by completed Schedule A)	11. Amount of claim <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding: 5px;">a. Reimbursement for actual moving expenses (Must be accompanied by completed Schedule A)</td> <td style="width: 10%; text-align: right;">\$</td> <td style="width: 15%;"></td> </tr> <tr> <td style="padding: 5px;">b. Reimbursement for actual direct loss of property (Must be accompanied by completed Schedule B)</td> <td style="text-align: right;">\$</td> <td></td> </tr> <tr> <td style="padding: 5px;">c. Small Business Displacement Payment (Must be accompanied by completed Schedule C) (Payment not available to nonprofit organization) Alternate Payment</td> <td style="text-align: right;">\$</td> <td style="text-align: right;">2,500.00</td> </tr> <tr> <td style="text-align: right; padding: 5px;"><b>TOTAL</b></td> <td style="text-align: right;">\$</td> <td style="text-align: right;">2,500.00</td> </tr> </table>	a. Reimbursement for actual moving expenses (Must be accompanied by completed Schedule A)	\$		b. Reimbursement for actual direct loss of property (Must be accompanied by completed Schedule B)	\$		c. Small Business Displacement Payment (Must be accompanied by completed Schedule C) (Payment not available to nonprofit organization) Alternate Payment	\$	2,500.00	<b>TOTAL</b>	\$	2,500.00
a. Reimbursement for actual moving expenses (Must be accompanied by completed Schedule A)	\$												
b. Reimbursement for actual direct loss of property (Must be accompanied by completed Schedule B)	\$												
c. Small Business Displacement Payment (Must be accompanied by completed Schedule C) (Payment not available to nonprofit organization) Alternate Payment	\$	2,500.00											
<b>TOTAL</b>	\$	2,500.00											
10. (Check if applicable) <input type="checkbox"/> Claim covers only moving expenses of outdoor advertising display													

12. I CERTIFY under the penalties and provisions of U.S.C. Title 18, Sec. 1001, and any other applicable law, that this claim and information submitted herewith have been examined 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.

12/1/71		owner
Date	Signature of owner, partner, or officer	Title (if appropriate)

J. W. OSWALD  
CERTIFIED PUBLIC ACCOUNTANT  
207 WALNUT PARK BUILDING  
5329 N.E. UNION AVENUE

TELEPHONE: 264-1848

April 7, 1971

PORTLAND, OREGON 97211

Mr. and Mrs. Ronald M. Ingle  
2023 N. E. Junior St.  
Portland, Oregon 97211

Dear Mr. and Mrs. Ingle:

Enclosed are your 1970 Federal and Oregon individual income tax returns, together with your 1971 Declaration of Estimated Income Tax. All of these returns should be signed by both of you and filed on or before April 15, 1971.

The Federal return should be filed with the Internal Revenue Service, Ogden, Utah, accompanied by your check in the amount of \$160.00.

The 1971 Federal Declaration of Estimated Income Tax should be filed with the Internal Revenue Service, Ogden, Utah. The estimated return was made for \$160.00 which may be paid as follows:


April 15, 1971	\$ 40.00
June 15, 1971	40.00
September 15, 1971	40.00
January 15, 1972	40.00
	<u>\$160.00</u>

Enclosed are four quarterly vouchers for payment of the estimated tax. File each voucher on or before the due date, and in the Record of Estimated Tax Payments schedule enclosed, fill in the date of each payment.

The Oregon return should be filed with the Department of Revenue, State of Oregon, Salem, Oregon. There is no tax due on this return.

For your convenience in filing the returns, there are attached addressed envelopes. The copies of the returns attached to this letter are for your files.

Yours very truly,

  
J. W. Oswald

JWO:ko  
Enclosures

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) Ronald M. and Faith E. Last name Ingle Your social security number [redacted]  
 Present home address (Number and street or rural route) 2023 N.E. JUNIOR ST. Spouse's social security number [redacted]  
 City, town or post office, State and ZIP code Portland OREGON 97211 Occupation Yours Mechanic Spouse's H.W.

**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** Regular / 65 or over / Blind Enter number of boxes checked  
 7 Yourself     2  
 8 Spouse (applies only if item 2 or 6 is checked)      
 9 First names of your dependent children who lived with you STEPHAN Julie Wendy Enter number 3  
 10 Number of other dependents (from line 34) 5  
 11 Total exemptions claimed 5

**Income**

12 Wages, salaries, tips, etc. (Attach Forms W-2 to back. If unavailable, attach explanation) 12

13a Dividends (see pages 5 and 9 of instr.) \$ 13b Less exclusion \$ 13c Balance 13c  
 (Also list in Part I of Schedule B, if gross dividends and other distributions are over \$100)

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 7375

16 Total (add lines 12, 13c, 14 and 15) 16 7375

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 7375

● 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 , Tax Rate Schedule X, Y, or Z , Schedule D , or Schedule G ) 19 NONE

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

**Payments and Credits**

22 Total credits (from line 55) 22

23 Income tax (subtract line 22 from line 21) 23 -

24 Other taxes (from line 61) 24 160

25 Total (add lines 23 and 24) 25 160

26 Total Federal income tax withheld (attach Forms W-2 to back) 26

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

**Bal. Due or Refund**

30 If line 25 is larger than line 29, enter BALANCE DUE. Pay in full with return 30 160

31 If line 29 is larger than line 25, enter OVERPAYMENT 31

32 Line 31 to be: (a) Credited on 1971 estimated tax \$; (b) Refunded \$

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 TAXPAYER'S COPY Your signature JACOB W. OSWALD Date \_\_\_\_\_  
 Spouse's signature (if filing jointly, BOTH must sign even if only one had income) \_\_\_\_\_  
 Signature of preparer other than taxpayer, based on all information of which he has any knowledge. Date \_\_\_\_\_  
5329 N. E. Union Avenue  
Portland, Oregon 97211 16-81158-1

# Computation of Social Security Self-Employment Tax

1970

- ▶ Each self-employed person must file a separate Schedule SE
- ▶ Attach to Form 1040.

▶ If you had wages, including tips, of \$7,800 or more that were subject to social security taxes, do not fill in this page.  
▶ If you had more than one business, combine profits (or losses) from all of your businesses and farms on this Schedule SE.

Important.—The self-employment income reported below will be credited to your social security record and used in figuring social security benefits.

Name of self-employed person (as shown on social security card) Ronald M. Fugle Social security number [REDACTED] Check applicable block  
 Male  Female  
 Business activities subject to self-employment tax (grocery store, restaurant, farm, etc.) ▶

## Part I Computation of Net Earnings from BUSINESS Self-Employment (other than farming)

1 Net profit (or loss) shown in Schedule C (Form 1040), line 26. (Enter combined amount if more than one business.)	2375
2 Net income (or loss) from excluded services or sources included on line 1 Specify excluded services or sources.....	
3 Net earnings (or loss) from business self-employment (Subtract line 2 from line 1, and enter here and on line 1(e), Part III, below.)	2375

## Part II Computation of Net Earnings from FARM Self-Employment

SE

A farmer may elect to compute net farm earnings using the OPTIONAL METHOD (line 3, below) INSTEAD OF THE REGULAR METHOD (line 2, below) if his gross profits are: (1) \$2,400 or less, or (2) more than \$2,400 and net profits are less than \$1,600. If your gross profits from farming are not more than \$2,400 and you elect to use the optional method, you need not complete lines 1 and 2.

### Computation under Regular Method

1 Net farm profit (or loss) from:	
(a) Schedule F, line 52 (cash method), or line 69 (accrual method)	
(b) Farm partnerships	
2 Net earnings from self-employment from farming. Add lines 1(a) and (b)	

### Computation under Optional Method

3 If gross profits from farming are:	
(a) Not more than \$2,400, enter two-thirds of the gross profits	
(b) More than \$2,400 and the net farm profit is less than \$1,600, enter \$1,600	

\*Note.—Gross profits from farming are the total of the gross profits from Schedule F, line 28 (cash method), or line 67 (accrual method), plus the distributive share of gross profit from farm partnerships as explained in instructions for Schedule SE.

4 Enter here and on line 1(b), Part III, below, the amount on line 2 (or line 3, if you use the optional method)

## Part III Computation of Social Security Self-Employment Tax

1 Net earnings (or loss) from self-employment—	
(a) From business (other than farming—from line 3, Part I, above)	2375
(b) From farming (from line 4, Part II, above)	
(c) From partnerships, joint ventures, etc. (other than farming)	
(d) From service as a minister, member of a religious order, or a Christian Science practitioner. If you filed Form 4361, check here <input type="checkbox"/> and enter zero on this line	
(e) From service with a foreign government or international organization	
(f) Other (director's fees, etc.). Specify.....	
2 Total net earnings (or loss) from self-employment reported on line 1 (If line 2 is less than \$400, you are not subject to self-employment tax. Do not fill in rest of page.)	2375
3 The largest amount of combined wages and self-employment earnings subject to social security tax is	\$7,800 00
4 (a) Total "FICA" wages as indicated on Form W-2	
(b) Unreported tips, if any, subject to FICA tax from Form 4137, line 9	
(c) Total of lines 4(a) and 4(b)	7800
5 Balance (subtract line 4(c) from line 3)	
6 Self-employment income—line 2 or 5, whichever is smaller	2375
7 If line 6 is \$7,800, enter \$538.20; if less, multiply the amount on line 6 by .069	160
8 Railroad employee's and railroad employee representative's adjustment for hospital insurance benefits tax from Form 4469	
9 Self-employment tax (subtract line 8 from line 7). Enter here and on Form 1040, line 56	160



**Profit (or Loss) From Business or Profession**  
(Sole Proprietorship)

1970

Partnerships, joint ventures, etc., must file on Form 1065.  
Attach to Form 1040.

Name as shown on Form 1040: Ronald M. and Faith E. Ingle Social security number: [REDACTED]

A Principal business activity: Auto Repairs product: Auto Repairs  
(See separate instructions) (For example: retail—hardware; wholesale—tobacco; services—legal; manufacturing—furniture; etc.)  
B Business name: Manning Bros. Garage & Service Station C Employer Identification Number: \_\_\_\_\_  
D Business address: 2847 N. Williams Ave, Portland, Ore. 97217  
E Indicate method of accounting: (1)  cash; (2)  accrual; (3)  other. (ZIP code)

F Was there any substantial change in the manner of determining quantities, costs, or valuations between the opening and closing inventories?  
 YES  NO. If "Yes," attach explanation.  
G Were you required to file Forms 1096 and 1099 or 1087 for the calendar year 1970? (See "Item G" in separate instructions for Schedule C.)  
 YES  NO. If "Yes," where were they filed?

1	Gross receipts or gross sales \$	Less: Returns and allowances \$	\$ 5,485
2	Inventory at beginning of year (if different from last year's closing inventory attach explanation)		
3	Merchandise purchased \$	less cost of any items withdrawn from business for personal use \$	
4	Cost of labor (do not include salary paid to yourself)		
5	Material and supplies		
6	Other costs (explain in Schedule C-1)		
7	Total of lines 2 through 6		
8	Inventory at end of this year		
9	Cost of goods sold and/or operations (subtract line 8 from line 7)		
10	Gross profit (subtract line 9 from line 1)		5485
<b>OTHER BUSINESS DEDUCTIONS</b>			
11	Depreciation (explain in Schedule C-2)	738	
12	Taxes on business and business property (explain in Schedule C-1)	598	
13	Rent on business property		
14	Repairs (explain in Schedule C-1)		
15	Salaries and wages not included on line 4 (exclude any paid to yourself)		
16	Insurance	216	
17	Legal and professional fees	23	
18	Commissions		
19	Amortization (attach statement)		
20	Retirement plans, etc. (other than contributions made on your behalf—see separate instructions)		
21	Interest on business indebtedness		
22	Bad debts arising from sales or services	547	
23	Depletion		
24	Other business expenses (explain in Schedule C-1)	1038	
25	Total of lines 11 through 24		3160
26	Net profit (or loss) (subtract line 25 from line 10). Enter here and on line 35, Form 1040. ALSO enter on Schedule SE, Part I, line 1		2325

**SCHEDULE C-1. EXPLANATION OF LINES 6, 12, 14, AND 24**

Line No.	Explanation	Amount	Line No.	Explanation	Amount
12	LICENSES	\$ 49	Total	1038	\$
	PROPERTY TAXES	549			
		598			
25	UTILITIES	348			
	Telephone	128			
	Supplies	82			
	Repairs	92			
	Gas	290			
	LAUNDRY	92			

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)? If "Yes," attach Form 4683. (For definitions, see Form 4683.)

Yes No

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

Table with 6 columns: (a) NAME, (b) Relation-ship, (c) Months lived in your home, (d) Did depend-ent have income of \$625 or more?, (e) Amount YOU furnished for dependent's support, (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

Table with 2 columns: Description of income (35-39) and Amount (35-39). Total (40) is 2417.

PART III.—Adjustments to Income

Table with 2 columns: Description of adjustments (41-44) and Amount (41-44). Total (45) is blank.

PART IV.—Tax Computation

Table with 2 columns: Description of tax computation (46-51) and Amount (46-51). Total (51) is blank.

PART V.—Credits

Table with 2 columns: Description of credits (52-54) and Amount (52-54). Total (55) is blank.

PART VI.—Other Taxes

Table with 2 columns: Description of other taxes (56-60) and Amount (56-60). Total (61) is 160.

PART VII.—Other Payments

Table with 2 columns: Description of other payments (62-64) and Amount (62-64). Total (65) is blank.



FORM **40**  
**1970**

DEPARTMENT OF REVENUE

DO NOT WRITE IN THIS SPACE

CODE	TAX	P & I	PAYMENT

For the year January 1-December 31, 1970, or other taxable year beginning \_\_\_\_\_, 1970, ending \_\_\_\_\_, 197

**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		Your first name and initial	Your Social Security Number	Your Occupation
	Last Name		<i>Ronald M.</i>	[REDACTED]	<i>Mechanic</i>
	<i>Ingle</i>		Wife's first name and initial	Wife's Social Security Number	Wife's Occupation
			<i>Faith E.</i>		
Home Address (Number and Street or Rural Route)			County		File this return on or before April 15, 1971
<i>2023 N.E. JUNIOR ST.</i>			<i>MULTNOMA H</i>		
City or Post Office	State	Zip Code			
<i>Portland</i>	<i>OREGON</i>	<i>97211</i>			

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	<i>2375</i>
		2 Additions (from line 19, page 2, Oregon Form 40)	2	
		3 Total (add lines 1 and 2)	3	<i>2375</i>
		4 Subtractions (from line 29, page 2, Oregon Form 40)	4	
		5 Standard or itemized deductions from line 47, Federal Form 1040	5	<i>1100</i>
		6 Multiply number of exemptions from line 11, Federal Form 1040, by \$625	6	<i>3125</i>
		7 Total (add lines 4, 5, and 6)	7	<i>4225</i>
		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	
		9 Tax (from graduated rate chart A or B below)	9	
		10 Oregon income tax withheld (attach Forms W-2 or 99W)	10	
		11 Other credits (from line 35, page 2, Oregon Form 40)	11	
		12 Total credits (add lines 10 and 11)	12	
		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	

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.

**JACOB W. OSWALD**  
 Signature of preparer (other than taxpayer) Accountant  
 5329 N. E. Union Avenue  
 Address Portland, Oregon 97211

**TAXPAYER'S COPY**  
 Your signature \_\_\_\_\_ Date \_\_\_\_\_  
 Spouse's signature (if filing jointly, BOTH must sign even if only one had income)

- CHECK LIST**
- Have you signed your return?
  - If there is a Balance to Pay, have you enclosed your payment?
  - Have you completed Schedules I and II on Oregon Form 40?
  - Have you attached a complete copy of your 1970 Federal Return and Schedules?
  - Have you attached your W-2's or 99W's?

**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	\$105 plus 7% of the excess over \$2,000
Over \$3,000 but not over \$4,000	\$175 plus 8% of the excess over \$3,000
Over \$4,000 but not over \$5,000	\$255 plus 9% of the excess over \$4,000
Over \$5,000	\$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	\$690 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





DEPARTMENT OF REVENUE

40  
1969

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

PRINT OR TYPE	First name and initial (If joint return, use first name and middle initials of both)		Last Name		Your Social Security Number		
	RONALD M. and FAITH E.		INGLE		[REDACTED]		
	Home address (Number and street or rural route)					Your Occupation	
2023 N. E. Junior St.					Mechanic		
City		County		State		Zip Code	
Portland		Multnomah		Oregon		97211	
						Spouse's Social Security No.	
						None	

(A COMPLETE COPY OF FEDERAL RETURN AND SCHEDULES MUST BE ATTACHED)

- A. Did you file an Oregon Income Tax Return for 1968?  Yes  No. If not, state reason.
- B. This return filed as:  Resident  Part-year resident  Nonresident

PART-YEAR RESIDENT AND NONRESIDENT OMIT LINES 1 THROUGH LINE 4; USE SCHEDULE IV

ATTACH WITHHOLDING FORM(S) HERE

1. Adjusted gross income (from line 15c of U.S. Return).....	2,305	92
2. Standard or itemized deductions (from U.S. Return).....		
3. Exemptions amount claimed (from U.S. Return).....	2,400	00
4. Net modifications to income (from Schedule II).....	-	( 2,400 00 )
5. Oregon taxable income.....	None	
6. Tax from graduated rate chart below.....		
7. a. Oregon tax withheld (from attached withholding form(s) 99W).....		
b. Other credits (from Schedule III).....	( )	
8. Refund (if line 7 is greater than line 6).....		
9. Balance of tax to pay (if line 6 is greater than line 7).....		

Declaration of person, other than taxpayer, preparing this return. I declare that this is a true, correct, and complete return, based on all the information of which I have knowledge.

SIGNATURE JACOB W. OSWALD  
 Certified Public Accountant  
 ADDRESS 5329 N. E. Union Avenue  
Portland, Oregon 97211

I declare under the penalties for false swearing 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. I will retain the detailed information, from which this return was prepared, for a period of at least three years.

SIGN HERE YOUR SIGNATURE TAXPAYER'S COPY DATE \_\_\_\_\_

SPOUSE'S SIGNATURE, if Joint Return \_\_\_\_\_  
 (If Joint Return, BOTH HUSBAND AND WIFE must sign even if only one had income.)

FILE THIS RETURN WITH THE DEPARTMENT OF REVENUE, STATE OF OREGON, SALEM, OREGON 97310 ON OR BEFORE APRIL 15, 1970. MAKE CHECKS PAYABLE TO DEPARTMENT OF REVENUE, STATE OF OREGON. 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.

GRADUATED RATE CHART

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.....	\$105 plus 7% of the excess over \$2,000
Over \$3,000 but not over \$4,000.....	\$175 plus 8% of the excess over \$3,000
Over \$4,000 but not over \$5,000.....	\$255 plus 9% of the excess over \$4,000
Over \$5,000.....	\$345 plus 10% of the excess over \$5,000

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.....	\$690 plus 10% of the excess over \$10,000

**SCHEDULE T  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

# Tax Computation

# 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

RONALD M. and FAITH E. INGLE

Social Security Number  
[REDACTED]

<b>1</b> Your adjusted gross income (from line 15c, Form 1040) . . . . .	2,305 92
<b>Note.</b> —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.	
<b>2</b> Enter on the line at the right the amount of your deduction figured under one of the following methods:	
<b>a</b> If you itemize deductions, enter the total from Schedule A, line 17	
<b>OR</b>	
<b>b</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"/>
(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"/>
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.	
<b>3</b> Subtract the amount on line 2 from the amount on line 1 and enter the balance here . . . . .	
<b>4</b> Enter number of exemptions claimed on line 10, Form 1040, <u>4</u> Multiply this number by \$600, and enter the amount here . . . . .	
<b>5</b> 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 . . . . .	
<b>6</b> Tax . . . . .	None
<b>7</b> If you claim the retirement income credit, enter amount from Schedule R, line 12, here . . . . .	None
<b>8</b> Subtract line 7 from line 6 . . . . .	
<b>9</b> 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 . . . . .	
<b>10</b> Total (Add lines 6 and 9) . . . . .	
<b>11</b> Retirement income credit from Schedule R, line 17 (attach Schedule R) . . . . .	
<b>12</b> Investment credit (attach Form 3468) . . . . .	
<b>13</b> Foreign tax credit (attach Form 1116) . . . . .	
<b>14</b> Total credits (add lines 11, 12, and 13) . . . . .	
<b>15</b> Income tax (subtract line 14 from line 10) . . . . .	None
<b>16</b> Self-employment tax (attach Schedule SE) . . . . .	159 11
<b>17</b> Tax from recomputing prior-year investment credit (attach Form 4255) . . . . .	
<b>18</b> 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 . . . . .	159 11

**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.

**SCHEDULE SE  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Computation of Social Security Self-Employment Tax**

- ▶ See instructions.
- ▶ If you use this schedule, attach it to Form 1040.

**1969**

▶ If you had wages, including tips, of \$7,800 or more which were subject to social security taxes, do not fill in this page.  
▶ If you had more than one business, combine profits (or losses) from all of your businesses and farms on this Schedule SE. Each self-employed person must file a separate Schedule SE on which he should include the total from all businesses and farms.

**Important.**—The self-employment income reported below will be credited to your social security record and used in figuring social security benefits.

Name of self-employed person (as shown on social security card) **RONALD M. INGLE** Social Security Number XXXXXXXXXX Check applicable block  
1  Male 2  Female

Business activities subject to self-employment tax (grocery store, restaurant, farm, etc.) ▶

**Part I Computation of Net Earnings from BUSINESS Self-Employment (other than farming)**

1	Net profit (or loss) shown in Schedule C (Form 1040), line 27 (Enter combined amount if more than one business)	2,305	92	
2	Add to net profit (or subtract from net loss) losses of business property shown in Schedule C, line 23			
3	Total (or difference)	2,305	92	
4	Net income (or loss) from excluded services or sources included on line 3 Specify excluded services or sources			
5	Net earnings (or loss) from business self-employment (subtract line 4 from line 3). Enter here and on line 1(a), Part III, below	2,305	92	

**Part II Computation of Net Earnings from FARM Self-Employment**

A farmer may elect to compute net farm earnings using the **OPTIONAL METHOD** (line 3, below) **INSTEAD OF REGULAR METHOD** (line 2, below) if his gross profits are: (1) \$2,400 or less, or (2) more than \$2,400 and net profits are less than \$1,600. If your gross profits from farming are not more than \$2,400 and you elect to use the optional method, you need not complete lines 1 and 2.

<b>Computation under Regular Method</b>				
1	Net farm profit (or loss) from:			
	(a) Schedule F, line 52 (cash method), or line 69 (accrual method)			
	(b) Farm partnerships			
2	Net earnings from self-employment from farming. Add lines 1(a) and (b)			
<b>Computation under Optional Method</b>				
3	If gross profits from farming are:			
	(a) Not more than \$2,400, enter two-thirds of the gross profits			
	(b) More than \$2,400 and the net farm profit is less than \$1,600, enter \$1,600			
4	Enter here and on line 1(b), Part III, below, the amount on line 2 (or line 3, if you use the optional method)			

**Part III Computation of Social Security Self-Employment Tax**

1	Net earnings (or loss) from self-employment—			
	(a) From business (other than farming—from line 5, Part I, above)			2,305 92
	(b) From farming (from line 4, Part II, above)			
	(c) From partnerships, joint ventures, etc. (other than farming)			
	(d) From service as a minister, member of a religious order, or a Christian Science practitioner. If you filed Form 4361, check here <input type="checkbox"/> and enter zero on this line			
	(e) From service with a foreign government or international organization			
	(f) Other (director's fees, etc.). Specify			
2	Total net earnings (or loss) from self-employment reported on line 1 (if line 2 is under \$400, you are not subject to self-employment tax. Do not fill in rest of page.)			2,305 92
3	The largest amount of combined wages and self-employment earnings subject to social security tax is	\$7,800	00	
4	(a) Total "F.I.C.A." wages as indicated on Form W-2			
	(b) Unreported tips, if any, subject to F.I.C.A. tax from Form 4137, line 9			
	(c) Total of lines 4(a) and 4(b)	7,800	00	
5	Balance (subtract line 4(c) from line 3)			2,305 92
6	Self-employment income—line 2 or 5, whichever is smaller			139 11
7	If line 6 is \$7,800, enter \$538.20; if less, multiply the amount on line 6 by .069			
8	Railroad employee's and railroad employee representative's adjustment for hospital insurance benefits tax from Form 4469			
9	Self-employment tax (subtract line 8 from line 7). Enter here and on Schedule T, line 16			159 11



**Profit (or Loss) From Business or Profession**  
**(Sole Proprietorship)**

**1969**

Partnerships, joint ventures, etc., must file on Form 1065  
See separate instructions If you use this schedule, attach it to Form 1040

Name as shown on Form 1040 **RONALD M. and FAITH E. INGLE** Social security number [REDACTED]

A Principal business activity **Auto Repairs**; product .....  
(See separate instructions) (For example: retail—hardware; wholesale—tobacco; services—legal; manufacturing—furniture; etc.)  
B Business name **Manning Bros. Garage & Service Station** C Employer Identification Number .....  
D Business address **2847 N. Williams Ave., Portland, Oregon 97217** (ZIP code)  
E Indicate method of accounting: (1)  cash; (2)  accrual; (3)  other.  
F Was there any substantial change in the manner of determining quantities, costs, or valuations between the opening and closing inventories?  
 YES  NO. If "Yes," attach explanation.  
G Were you required to file Forms 1096 and 1099 or 1087 for the calendar year 1969? (See "Item G" in separate instructions for Schedule C.)  
 YES  NO. If "Yes," where were they filed?

1	Gross receipts or gross sales \$.....	Less: Returns and allowances \$.....	\$	4,960	70
2	Inventory at beginning of year (if different from last year's closing inventory attach explanation) . . . . .				
3	Merchandise purchased \$....., less cost of any items withdrawn from business for personal use \$.....				
4	Cost of labor (do not include salary paid to yourself) . . . . .		980	60	
5	Material and supplies . . . . .				
6	Other costs (explain in Schedule C-1) . . . . .		980	60	
7	Total of lines 2 through 6 . . . . .				
8	Inventory at end of this year . . . . .			980	60
9	Cost of goods sold and/or operations (subtract line 8 from line 7) . . . . .			3,980	10
10	Gross profit (subtract line 9 from line 1) . . . . .				
<b>OTHER BUSINESS DEDUCTIONS</b>					
11	Depreciation (explain in Schedule C-2) . . . . .		369	05	
12	Taxes on business and business property (explain in Schedule C-1) . . . . .		342	62	
13	Rent on business property . . . . .				
14	Repairs (explain in Schedule C-1) . . . . .				
15	Salaries and wages not included on line 4 (exclude any paid to yourself) . . . . .		120	70	
16	Insurance . . . . .				
17	Legal and professional fees . . . . .				
18	Commissions . . . . .				
19	Amortization (attach statement) . . . . .				
20	Retirement plans, etc. (other than your share—see separate instructions) . . . . .				
21	Interest on business indebtedness . . . . .				
22	Bad debts arising from sales or services . . . . .		192	40	
23	Losses of business property (attach statement) . . . . .				
24	Depletion . . . . .		649	41	
25	Other business expenses (explain in Schedule C-1) . . . . .				
26	Total of lines 11 through 25 . . . . .			1,674	18
27	Net profit (or loss) (subtract line 26 from line 10). Enter here and include in total on line 14, Form 1040. ALSO enter on Schedule SE, Part I, line 1 . . . . .			2,305	92

**SCHEDULE C-1. EXPLANATION OF LINES 6, 12, 14, AND 25**

Line No.	Explanation	Amount	Line No.	Explanation	Amount
12	Licenses	\$ 52.00			
	Property taxes	290.62			
		<u>342.62</u>			
25	Utilities	157.72			
	Telephone	102.60			
	Printing	41.60			
	Laundry	92.49			
	Gas	255.00			
		<u>649.41</u>			

Form 1040

Combined with Form 1040A

US

Department of the Treasury / Internal Revenue Service Individual Income Tax Return



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) Last name Your social security number Present home address (Number and street or rural route) City, town or post office, State and ZIP code 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 Self-employed 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 7b Spouse (applies only if line 2 or line 6 is checked) 8 First names of your dependent children who lived with you Steven, Julie 9 OTHER DEPENDENTS (a) NAME (b) Relationship (c) Months lived in your home (d) \$600 or more income? (e) Support you furnished (f) Support furnished by dependent and others 10 Total exemptions from lines 7, 8, and 9 above

Your Income 11 Wages, salaries, tips, etc. 12a Dividends 12b Less Exclusion 13 Interest 14 Other income: Total from attached schedules 15a Total 15b Less Adjustments 15c Adjusted Gross Income

Your Tax and Surcharge 16 Tax from Tax Table 17 Tax surcharge on line 16 18 Enter total of lines 16 and 17 OR amount from Schedule T, line 18, if applicable

Your Credits 19 Total Federal income tax withheld 20 Excess F.I.C.A. tax withheld 21 Nonhighway Federal gasoline tax 22 1969 Estimated tax payments 23 Total (add lines 19, 20, 21, and 22)

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

Sign here Your signature Date Spouse's signature (If filing jointly, BOTH must sign even if only one had income) Signature of preparer other than taxpayer, based on all information of which he has any knowledge Date 5329 N. E. Union Avenue Portland, Oregon 97211

TAXPAYER'S COPY

**J. W. OSWALD**

CERTIFIED PUBLIC ACCOUNTANT  
207 WALNUT PARK BUILDING  
5329 N.E. UNION AVENUE

TELEPHONE: 294-1848

March 19, 1969

PORTLAND, OREGON 97211

Mr. Ronald M. Ingle  
2023 N. E. Junior St.  
Portland, Oregon 97211

Dear Mr. Ingle:

Enclosed are your 1969 individual federal and Oregon income tax returns. These returns should be signed by both of you and filed on or before April 15, 1970.

The federal return should be filed with the Internal Revenue Service, Ogden, Utah. I wish to bring to your attention that there was no income tax due on this return; however, there is a tax due of \$159.11 which is for self-employment tax. This must be paid when the return is filed. This self-employment tax is the same as social security tax deducted from employee wages.

I have made up a 1970 federal declaration of estimated tax for you in the amount of \$160.00. This must also be signed by both of you. The estimated tax is payable quarterly, as follows:

April 15, 1970	\$ 40.00
June 15, 1970	40.00
September 15, 1970	40.00
January 15, 1971	40.00
	<u>\$ 160.00</u>

Send each voucher on the due date in the enclosed envelope with your payment.

Care should be exercised in summarizing the income and expenses of your business. It is possible that sometime in the future the Internal Revenue Service may have you file partnership returns.

Based on the information you gave me for the building cost, depreciation expense for your portion amounted to \$369.05.

The Oregon return should be filed with the Department of Revenue, State of Oregon, Salem, Oregon. There is no tax due on this return.

Should you have any questions at any time, please feel free to call.

Yours very truly,

  
J. W. Oswald

JWO:ko  
Enclosures

Portland Development Comm

Dear Sirs

I am the owner and manager of Ron Angle's Champion Service at 2847 N. Williams Ave. I have been in business for myself three sense 1955, and my trade is strictly neighborhood. Because of the Portland Development Comm announcing that they are taking over my place, they have hurt my business, and also so many people have moved away. I will have to find a new location and start all over again.

That is why I am asking for the alternate payment as soon as possible. It takes time to build a repair business on cars, so you can see why I am so concerned for my family.

Thanks You  
Ron Angle



November 4, 1971

Mr. Ron Ingle  
Ingle Service Station  
2847 N. Williams  
Portland, Oregon 97201

Dear Mr. Ingle:

This letter is in response to your request concerning your eligibility for an alternate relocation payment for your business. This payment would be in lieu of any other relocation payments; and, based on your tax returns as submitted would be in the amount of \$2,500.00.

It appears to this agency that based on information submitted by you about your operation that your business fulfills the requirements as listed in HUD Policies Handbook 1371.1, namely:

1. that Ingle Service Station contributes materially to your income as the owner;
2. that Ingle Service Station is not part of a commercial enterprise having another establishment engaged in the same or similar business; and,
3. that this business cannot be relocated without a substantial loss of its existing patronage considering your decision that you will be seeking a new location outside of the immediate area which you now operate in.

A claim should be filed with this office when you know the exact moving date and address of your new location. Please contact us when we can be of further assistance.

Very truly yours,

W. Stanley Jones  
Relocation Supervisor

WSJ:slc

MEMO TO FILE

Re: Ingle Service Station

November 4, 1971

It is the opinion of the local agency that Ingle Service Station is eligible for an "in lieu" payment based on pertinent factors as outlined:

1. If the business moves from the immediate area in which he now conducts his business, it appears that he will lose a substantial portion of his existing patronage. Customers are generally of two types - those who buy gas only and those who also depend on the station for repairs. The station's present location is on a street which receives a fairly large amount of traffic as a through street. Gas customers stop at the station when traveling this particular street. If this station moves to another street it is unlikely that gas customers would change their customary and easiest route of travel just to buy gas, when there are a number of other stations in close proximity on the same street. Most of the customers who also obtain repairs appear to be mostly of this immediate neighborhood. Some of his customers appear to be in the project itself, while others live in the nearby surrounding neighborhood. Mr. Ingle states that his repair business is strictly neighborhood and visits by the relocation advisor to the place of business at various times verifies the neighborhood nature of the clientele. A move from this neighborhood would very likely result in a sub-stantial loss of existing patronage.

A service station's location is of utmost importance to the success of the business. It is most likely that a move outside this immediate area, or in fact a move anywhere but on the same street within a few blocks would necessitate developing a new clientele.

2. The present location in the project is the only business of this type which Mr. Ingle operates.
3. Mr. Ingle works full time at the station as its operator and it is apparently his main source of income.

Relocation Handbook  
1371.1  
Chapter 1, Appendix 1  
Page 8

(b) 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.

DATED this 17 day of Dec. 1971.

The undersigned does hereby consent and agree that all personal property left by me in the premises at \_\_\_\_\_  
2847 N. Williams, Portland, Oregon may be considered and treated by the PORTLAND DEVELOPMENT COMMISSION as abandoned property and disposed of without incurring any obligation or liability to account to me therefore.

Ron Eagles Service Station  
(firm name)

by: Ronald M. Eagles

Date: Nov. 2, 1971

Portland Development Commission  
235 N. Monroe  
Portland, Oregon 97227

Gentlemen:

This is to inform you that I intend to move and/or liquidate  
from my present location at 2847 N. Williams

on or about Dec. 15, 1971

The location to which I intend to move is \_\_\_\_\_

4904 N. Lombard

Name Ronald M. Angles

Business \_\_\_\_\_

Phone \_\_\_\_\_

November 24, 1971

Mr. Ron Ingle  
Ingle Service Station  
2847 N. Williams  
Portland, Oregon 97201

Dear Mr. Ingle:

In your recent telephone inquiry regarding our letter of November 4, 1971 you expressed concern about the availability of the relocation payment on a timely basis. As indicated in the letter, it appears that you are eligible for the alternate payment, in an amount of \$2,500 based on documentation submitted thus far. If you move after January 1, 1972 it will be necessary for you to provide a copy of your 1971 Income Tax Return in order to have information available on the last two tax years immediately preceding your displacement. You must also submit a claim on the appropriate HUD forms when you have the necessary information about the moving date and address of your new location. This office will assist you in preparing the claim forms. Normally relocation payments can be made within two weeks after the date of the move, provided a claim with the proper documentation has been submitted.

Please be assured that you will have our full cooperation in providing this payment to you as quickly as the law allows.

Very truly yours,

W. Stanley Jones  
Relocation Supervisor

WSJ:slc