

| * T | | La parvicual noome fax Betum | | | - | 27 (c) 1983 (c) 1983 | 349 Ha | - |
|-------------------------------------|----------|---|---|---|---------------|-------------------------|---------------------------|-------------------------------|
| Label | ·Υ | ur first name and initial | Last name | | | - V | w sector y | scurity married***** |
| (See Instructions | R | OY E BARNES | | | | | | |
| on page 11.) | | a joint return, spouse's first name and initial | Last name | | | Sp | OUB0'S BOO | dal security numbe |
| Use the IRS | | ARIE | | | | ! | | |
| labet. | | ome address (number and street). If you have a P.O |), box, see page 11. | | Apt. no. | | | cy Act and |
| Otherwise, please print or | | 841 BROOKWOOD | | | | | | k Reduction s, see page 7. |
| type. | • | y, town or post office, state, and ZIP cod e. If you h ABLETON, GA 30059 | ave a foreign address, see | page 11. | | ļ | | |
| Presidentia! | 147 | | | | | Ye | s No | Note: Checking 'Yes' will not |
| Election Campaign | | Do you want \$3 to go to this fund? | | | | . | + | change your tax or |
| Oznipalgii | 1 | T | o (ns lung? | | | · | | reduce your refund |
| Filing Status | 2 | Single X Married filing joint return (even if only one had | | | | | | |
| /Can 44 \ | 3 | Married filing separate return. Enter spouse' | · | full name bere | | | | |
| (See page 11.) | 4 | Head of household (with qualifying person). | | | ndent ente | er this o | hild's | |
| Check only | • | name here. | ii dio qualifying porson & | a cilila bat not your dopo | noone, one | / | ,,,,,, | |
| one box. | 5 | Qualifying widow(er) with dependent child (y | rear spouse died > 19 |). | | | | |
| | 6a | Yourself. If your parent (or someone clee) can cle But be sure to check the box on line 33 | nim you as a dependent on his o | or her tax return, do not check | box 6a. |) | No. of bo | xes |
| Exemptions | | X Spouse | | *************************************** | | | checked o | on 6a2 |
| (See page 12.) | | Dependents: | (2) Dependent's social | (3) Dependent's | | No. of | No. of you | |
| | | (1) First name Last name | security number if born in 1995, see page 13. | relationship to you | n yo | 1995 | children o | n 6c |
| | | MARTHA ALLISON BARNES | | DAUGHTER | | 2 | • iived w | ith you2 |
| | : | MARY ALYSSA BARNES | | DAUGHTER | 1 | 2 | e didn't li | |
| If more than six dependents, see | | | | | | | you due to or separate | |
| page 13. | | | | | | | (see page | |
| | | | <u> </u> | | | | Depender | its on 6c |
| | - | | <u> </u> | | <u>_</u> | | not entere | |
| | đ | If your child didn't live with you but is claimed as | • | | | | entered or | n I _ |
| | | Total number of exemptions claimed | | | | | fines above | |
| Income | 7 | Wages, salaries, tips, etc. Attach Form(s) W-2 | | | | 7 | | 12,333. 27,967. |
| Attach | | Taxable interest income. Attach Schedule B if over | | | | 8a | | 21,301. |
| Copy B of your | b | Tax-exempt interest (see page 15). DON'T include | | | | | | 28,914. |
| Forms W-2, W-2G, and | 9 | Dividend income. Attach Schedule B if over \$400 | | | | 9 | | 37. |
| 1899-R here. | 10 11 | Taxable refunds, credits, or offsets of state and lo | , , , | , | | 11 | ····· | |
| | 12 | Alimony received Business income or (loss). Attach Schedule C or (| | | ····· | 12 | | |
| f you did not get a W-2, see | 13 | Capital gain or (loss). If required, attach Schedule | | | | 13 | | <3,000. |
| page 14. | 14 | Other gains or (losses). Attach Form 4797 | | | | 14 | | 10/000 |
| - | 15a | Total IRA distributions 15a | | Taxable amount (see pag | | 15b | | |
| Enclose, but do | 154 | Total pensions and annuities 18a | | Taxable amount (see pag | · · - | 6b | · · · · · | |
| ot attach, your payment and | 17 | Rental real estate, royalties, partnerships, S corpo | | , , , | '`''' ⊢ | 17 | 1,3 | 22,902. |
| payment roucher. See | 18 | Farm income or (loss). Attach Schedule F | • | | | 8 | | |
| page 33. | 19 | Unemployment compensation (see page 17) | | | | 9 | | |
| | 202 | | | Taxable amount (see pag | | 20b | | |
| | 21 | Other income. List type and amount - see page 18 | | | | | | |
| | | DIRECTOR FEES | | 3, | 150. | | | |
| | | J. MARSHALL LAW SCHOOL | ı | 1,9 | 950. | <u>n </u> | <u></u> | 5,100. |
| | 22 | Add the amounts in the far right column for lines 7 | | | > 2 | 2 | 1,3 | 94,253. |
| \ | | Your IRA deduction (see page 19) | *************************************** | 234 | | | | ; |
| Adjustments | þ | Spouse's IRA deduction (see page 19) | | 230 | | | | |
| o income | 24 | Moving expenses. Attach Form 3903 or 3903-F \dots | ····· | 24 | | | | |
| | 25 | One-half of self-employment tax | •••••• | 25 18,8 | | | | |
| | 26 | Self-employed health insurance deduction (see pa | • | | 24. | | | |
| | 27 | Keogh & self-employed SEP plans. If SEP, check | | 27 | | | | |
| | 28 | Penalty on early withdrawal of savings | | 28 | | | | |
| | 29 | Alimony paid. Recipient's SSN | | 29 | | | | 10 122 |
| | | Add mes Zia Through 29. These are your take ed | Estate Income of the fire | n \$26 672 and a shield | | | | 19,123 |
| a brzesa | øI | ived with you, (less than \$9,230 if a child didn't live | । पुरस्कार सारकातक, त साइड एक्ट 16 with you), see "Earned k | ni <i>oco,di o anio a chi</i> io acome Credic on | | Ť | C (1) (5) | 75 12A |
| | 39 81 | Add lines 23a through 29. These are year tetal ed Subtract line 30 from line 22. This is your adjusted lived with you, (less than \$9,230 if a child didn't liv page 27. | f gress income. If less that www.you), see "Earned in | in \$26,673 and a child acome Credit" on | | ¥ 4 | 1,3 | 4 |

| Tatable Cases is 19 few valve by Young 19 person with 50 or Olay 19 flow of Name Property o | | | | | N. 17 N. | | | | 10000000000000000000000000000000000000 |
|--|---------------------------------------|--------|--|---|---------------------------------------|------------------|-------------|--|--|
| Add the market or trouse tracked place is a few fair for bold here b If you are marked filing separately and your spouse American Charles or you are a disablest before the separate of the | | 13/19 | | W. Carrie | - F | | **** | | MANAGE ARTIC |
| b if your paramit (or sometine sto) can chain you as a dependent, check here if you an married filling separately any cary spouse hermack deductions or you are a dissistator alon, see page 23 and disect here 24 Enter the larger your by the control of the con | | | Sports | Was 05 | or older, L | | | | |
| # If you an amarked filing separately and your spouse femines deductions or your an a disable-table alian, see page 23 and check here | Lauon | | The state of the s | | | | | _ | |
| O'you are a dual-status alien, see page 23 and check here 34 Enter the Enter the Enter the Standard deduction store School & A part and the state of t | | | | | | ≥ 33b | لــــا | | |
| ## Enter the larger of or process of the process of | | | | ns | | _ | | | |
| Enter the larger of the larger | | _ | | • | | ► 33c | | | |
| larger Arry box on line 30s are by, 30 to page 23 for they standard deduction. of of the children standard deduction. Stan | | 34 | | Dut If you | shookad |) | | | |
| of | | | larger / any box on line 33a or b. go to page 23 to find your | standard d | eduction. | | | | |
| Subtract line 34 from line 32 385 0.05 or less, multiply \$2.500 by the total number of exemptions claimed on line 6e. If line 32 is 380.025 or less, multiply \$2.500 by the total number of exemptions claimed on line 6e. If line 32 is 380.025 or less, multiply \$2.500 by the total number of exemptions claimed on line 6e. If line 32 is 90.05 0.05 are the worksheet on page 23 for the amount to enter 37 Tazible linears. Subtract line 36 from line 35. If line 36 is more than line 35, sheet -0 37 1, 215, 642 38 Tax Check if from a Tax Table, b XT Tax Bate Schedules, c | | | of If you checked box 33c, your standard deduction is | ZOFO. | | <i>}</i> | | 34 | 159,488 |
| 35 Subtract ins 34 from line 32 36 If line 32 is 380,025 or less, multiply \$2,500 by the lotal number of exemptions claimed on line 6e. If line 32 is 380,025 or less, multiply \$2,500 by the lotal number of exemptions claimed on line 6e. If line 32 is 480,025 or less, multiply \$2,500 by the lotal number of exemptions claimed on line 6e. If line 32 is vor 1880,005, see the worksheet on page 23 for the amount to enter 37 Taxable income. Subtract time 35 from line 35, line 36 is more than line 35, miter -0 37 Taxable income. Subtract time 36 from line 35, line 36 is more than line 35, miter -0 38 Tax Check if from a | | | your: Head of household - \$5.750 • Married filing sense | ing widow(ratek/ - \$3 (| er) - \$6,550 275 | | | | |
| 38 | | | | iately - \$3,2 | 275 |) | | | |
| line Set. If line 32 is over \$85,005, see the worksheet on page 23 for the amount to enter 37 1, 215, 642 | | 35 | Subtract line 34 from line 32 | | | # <i>j.</i> * | | 35 | 1,215,642 |
| 37 Taxable income. Subtract line 35 from line 35, filline 36 is more than line 35, enter-0-38 Tax Check if thom a | | 36 | | | | | | | |
| 38 Tax Check if from a | | | | | | | | 36 | 0 |
| or d | | 37 | Taxable income. Subtract line 36 from line 35. If line 36 is more than I | line 35, ent | er -0 | | | 37 | 1,215,642 |
| or d | | 38 | Tax. Check if from a Tax Table, b X Tax Rate Schedules | s, c 🗀 | Capital Gai | Tax Worksh | eet. | | |
| 39 Additional taxes. Check if from a | | | | | | | • | 38 | 457,083 |
| 40 | | 39 | Additional taxes. Check if from a Form 4970 b Form | m 4972 | | | | 39 | |
| Credits 41 Credit for child and dependent care expenses. Attach Form 2441 42 Credit for the elderly or the disabled. Attach Schedule R 43 Foreign tax credit. Attach Form 1116 43 United credits. Check if from a | | 40 | | | | | > | | 457,083 |
| 42 Credit for the eldority or the disabled. Attach Schedule R 43 Foreign tax credit. Attach Form 1116 44 Other credits. Check if from a Form 3800 44 45 Unitract fine 45 from line 40. If line 45 is more than line 40, enter -0- | Credits | 41 | | | | | | | |
| 43 Foreign tax credit. Albach Form 1116 44 Other credits. Check if from a | | | | - | | | | 1 | |
| 44 Other credits. Check if from a Form 3900 b Form 8901 c Form 8801 d Form (specity) 45 Add lines 41 through 44 46 Subtract line 45 from line 40. If line 45 is more than line 40, enter -0- 47 37, 798 48 49 73, 798 48 Attendance maintained by Attach Schedule SE 48 Attendance maintained by Attach Schedule SE 50 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137 51 Tax on qualified reterment plans, including (RAs. If required, attach Form 5329 51 Tax on qualified reterment plans, including (RAs. If required, attach Form 5329 52 Advance samed income credit payments from Form W-2 53 Household employment taxes. Attach Schedule H 54 Add lines 46 through 53. This is your tetel tax 55 Federal income tax withheld. If any is from Form(s) 1099, check 56 Joseph on he front. 57 Earmed income tax withheld. If any is from Form(s) 1099, check 58 Excess social security and RATA tax withheld (see page 32) 59 Excess social security and RATA tax withheld (see page 32) 50 Other payments. Check if from a perm 2439 in Form 4136 58 Amount paid with Form 4968 (extension request) 58 Amount paid with Form 4968 (extension request) 59 Excess social security and RATA tax withheld (see page 32) 50 Other payments. Check if from a perm 2439 in Form 4136 50 Lines St brough 60. These are your total payments 50 Annount of fine 62 you want REFUNDED TO YOU 50 Annount of fine 62 you want REFUNDED TO YOU 50 Annount of fine 62 you want REFUNDED TO YOU 51 If line 61 is more than line 54, subtract line 61 from line 64. This is the AMOUNT YOU OWE. 52 For details on how to pay and use Form 1940-Y, Payment Voucher, see page 33 53 Lines Signature 54 Annount of fine 62 you want REFUNDED TO YOU 55 Extension tax penalty (see page 33). Also include on line 65 56 Extension tax penalty (see page 33). Also include on line 65 56 Extension tax penalty (see page 33). Also include on line 65 57 Extension tax penalty (see page 35). Also include on line 65 58 Extension tax penalty (see page 35). Al | | 43 | | | | ******* | | 1 | |
| b Form 8396 c Form 8391 d Form (specify) 45 Add lines 41 through 44 45 Add lines 41 through 44 46 457, 083 Other 47 Self-employment tax. Attach Schedule SE 48 Attandation maintains tax. Attach Form 6251 48 Attandation maintains tax. Attach Form 6251 49 Recapture taxes. Check if from a Form 4255 b Form 8611 c Form 8828 50 Social security and Medicare tax on the income not reported to employer. Attach Form 137 51 Tax on qualified retirement plans, including IRAs. If required, attach Form 5329 52 Advance samed income credit payments from Form W-2 53 Household employment taxes. Attach Schedule H 54 Add lines 46 through 53. This is your leaf lax 54 Paymments 55 Federal income tax withheld. If any is from Form(s) 1099, check 56 1995 estimated tax payments and amount applied from 1994 return 57 Earned income credit. Attach Schedule EIC if you have a qualifying child. 58 Annount paid with Form 4968 (edansion request) 59 Excess social security and RRTA tax withheld (see page 32) 50 Other payments. Check if from a Form 2439 Form 4136 Form 4136 58 Annount of line 62 you want APPLED TO YOUR 1996 ESTIMATED TAX 69 If line 61 is more than line 54, subtract line 64 from line 65. This is the amount you QVERPAID. 58 Estimated tax penalty (see page 33). Also include on line 65 59 Excess social security and RRTA tax withheld (see page 32). 50 Other payments. Check if from a Form 4136 Form 4136 60 | | | | | 70 | · | | 1 | |
| 45 Add ines 41 through 44 46 Subtract line 45 from line 40. If line 45 is more than line 40, enter -0- 7 Self-employment tax. Attach Schedule SE 47 37, 798 48 Alternative minimum tax. Attach Schedule SE 49 Recapture taxes. Check if from a | | • | | į | 44 | | | | |
| Other Taxes 45 Subtract line 45 from line 40. If line 45 is more than line 40, enter -0- 46 A 57, 083 Taxes 47 37, 798 48 Alternative minimum tax. Attach Schedule SE 49 0 49 0 40 | | 45 | | | | | | 45 | |
| Taxes 48 Alternative minimum tax. Altach Schedule SE 49 Recapture taxes. Check if from a | | | | | | | | — | 457 092 |
| Taxes 48 Alternative minimum tax Attach Form 6251 49 Recapture taxes. Check if from a | Other | | | | | | | | |
| Recapture taxes. Check if from a Form 4255 b Form 8611 c Form 8828 49 50 Social security and Medicare tax on top income not reported to employer. Attach Form 4137 51 Tax on qualified retirement plans, including IRAs. If required, attach Form 5329 52 Advance earned income credit payments from Form W-2 53 Household employment taxes. Attach Schedule H 54 Add lines 46 through 53. This is your telat lax 55 Federal income tax withheld. If any is from Form(s) 1099, check 56 1, 638. 57 Federal income tax withheld. If any is from Form(s) 1099, check 58 1995 estimated tax payments and amount applied from 1994 return 59 Earned Income credit. Attach Schedule EIC if you have a qualifying child. Nontaxable earned income: amount P 60 Other payments. Check if from a Form 2439 b Form 4136 60 Other payments. Check if from a Form 2439 b Form 4136 60 Other payments. Check if from a Form 2439 b Form 4136 61 Add lines 55 through 60. These are your total payments 62 Amount of line 62 you want REFUNDED TO YOU. 63 Amount of line 62 you want REFUNDED TO YOU. 64 Hillies 61 is more than line 61, subtract line 61 from line 61. This is the AMOUNT YOU OWE. 65 For details on how to pay and use Form 1040-V, Payment Voucher, see page 33 66 Estimated tax penalty (see page 33). Also include on line 65 67 Spouse's eigneture. If a joint return, BOTH must eign. 68 Check if reef- 69 Check if reef- 69 Spouse's eigneture. If a joint return, BOTH must eign. 69 Date 60 Check if reef- 60 Check if reef- 60 Check if reef- 60 Check if reef- 61 Add year tax, correct, and completial. Decimation of preparary between the many incompleting. 68 Check if reef- 69 Spouse's eigneture. If a joint return, BOTH must eign. 69 Date 60 Check if reef- 60 Check if reef- 61 Arthory are tax, correct, and completing. Decimation of preparary between the many incompleting. 65 Proparary's Spouse's eigneture. If a joint return, BOTH must eign. 66 Check if reef- 67 Proparary's Spouse's eigneture. If a joint return, BOTH must eign. 67 Proparary | | | | | | | | h | |
| Social security and Medicare tax on tip income not reported to employer. Attach Form 4137 50 51 Tax on qualified retirement plans, including IRAs. if required, attach Form 5329 51 52 Advance are ared income credit payments from Form W-2 53 404 lines 46 through 53. This is your lefted tax Payments 54 55 Federal income tax withheld. If any is from Form(s) 1099, check 55 56 57 Federal income tax withheld. If any is from Form(s) 1099, check 57 58 59 59 50 50 50 50 50 50 50 50 | I GYA2 | _ | | | | | | | U . |
| 51 Tax on qualified retirement plans, including IRAs. If required, attach Form 5329 52 Advance carned income credit payments from Form W-2 53 Household employment taxes. Attach Schedule H 54 Add inse 46 through 53. This is your letal tax 55 Federal income tax withheld. If any is from Form(s) 1099, check 55 1996 estimated tax payments and amount applied from 1994 return 56 350 , 000 . 58 1996 estimated tax payments and amount applied from 1994 return 56 350 , 000 . 57 Household employment taxes attach Schedule EIC if you have a qualifying child. Anount paid with Form 4966 (extension request) 57 Household employment taxes are your total payments 58 Amount paid with Form 4966 (extension request) 59 Excess social security and RRTA tax withheld (see page 32) 59 Household employment taxes are your total payments 50 Household into 62 you want REFUNDED TO YOU 50 Household into 62 you want REFUNDED TO YOU 51 His 61 is more than line 54, subtract line 61 from line 54. This is the amount you OVERPAID 59 His 64 is more than line 61, subtract line 61 from line 54. This is the AMOUNT YOU OWE. 50 His 64 is more than line 61, subtract line 61 from line 54. This is the AMOUNT YOU OWE. 50 His 64 is more than line 61, subtract line 61 from line 54. This is the AMOUNT YOU OWE. 50 His 64 is more than line 61, subtract line 61 from line 54. This is the AMOUNT YOU OWE. 50 His 64 is more than line 61, subtract line 61 from line 54. This is the AMOUNT YOU OWE. 50 His 65 His more than line 61, subtract line 61 from line 65. 50 His 65 His free line freely, if declare that I have examined this return than paying schedules and abstraments, and to line based of my brownedge and line line line line line line line line | | _ | | | | | | | |
| 52 Advance earned income credit payments from Form W-2 53 Household employment taxes. Attach Schedule H 54 Add lines 46 through 53. This is your tetal tax Payments 55 Federal income tax withheld. If any is from Form(s) 1099, check 55 1, 638. 56 1995 estimated tax payments and amount applied from 1994 return 56 350,000. Attach Nontaxable earned income: amount Payment S6 350,000. 57 Earned linecame erredit. Attach Schedule EIC if you have a qualifying child. Nontaxable earned income: amount Payment S6 350,000. 58 Amount paid with Form 4968 (extension request) 59 Excess social security and RRTA tax withheld (see page 32) 50 Other payments. Check if from a Form 2439 b Form 4136 80 61 Add lines 55 through 60. These are your total payments For details on how to pay and use Form 1984. This is the amount you OVERPAID 63 Amount of line 62 you want APPLED TO YOUR 1996 ESTIMATED TAX 64 If line 54 is more than line 61, subtract line 61 from line 54. This is the AMOUNT YOU OWE. 65 For details on how to pay and use Form 1984. This is the AMOUNT YOU OWE. 66 For details on how to pay and use Form 1984. Payment Voucher, see page 33 67 Estimated tax penalty (see page 33). Also include on line 65 68 Ingr 1990 Under paymitime of perlyin; decises that I have examined his return and accompanying schedules and alterments, and to the best of my knowledge and content fly or we use of content and complete. Decisional security no. 1990 Proposer's spouse's adjuncture 1990 Proposer's social security no. 2010 Proposer | | | | | | | | | |
| Household employment taxes. Attach Schedule H 53 924 4495,805 Payments 55 Federal income tax withheld. If any is from Form(s) 1099, check 56 350,000 57 Earned Income tax withheld. If any is from Form(s) 1099, check 58 1995 estimated tax payments and amount applied from 1994 return 58 1995 estimated tax payments and amount applied from 1994 return 58 Amount paid with Form 4868 (extension request) 59 Excess social security and RRTA tax withheld (see page 32) 50 Other payments. Check if from a Form 2439 b Form 4136 51 Add lines 55 through 60. These are your total payments 52 Amount of line 61 is more than line 54, subtract line 54 from line 61. This is the amount you OVERPAID 58 Amount of line 62 you want REFUNDED TO YOU 59 Amount of line 62 you want APPLED TO YOUR 1996 ESTIMATED TAX 50 If line 54 is more than line 61, subtract line 61 from line 54. This is the AMOUNT YOU OWE. 50 If line 54 is more than line 61, subtract line 61 from line 54. This is the AMOUNT YOU OWE. 50 If line 54 is more than line 61, subtract line 61 from line 54. This is the AMOUNT YOU OWE. 50 If line 54 is more than line 61, subtract line 61 from line 54. This is the AMOUNT YOU OWE. 50 If line 54 is more than line 61, subtract line 61 from line 54. This is the AMOUNT YOU OWE. 50 If line 54 is more than line 61, subtract line 61 from line 54. This is the AMOUNT YOU OWE. 51 If line 54 is more than line 61, subtract line 61 from line 54. This is the AMOUNT YOU OWE. 52 If line 54 is more than line 61, subtract line 61 from line 54. This is the AMOUNT YOU OWE. 53 Amount of line 62 you want APPLED TO YOUR 1996 ESTIMATED TAX 54 If line 54 is more than line 61, subtract line 61 from line 54. This is the AMOUNT YOU OWE. 55 If line 54 is more than line 61, subtract line 61 from line 54. This is the AMOUNT YOU OWE. 56 If line 54 is more than line 61, subtract line 61 from line 54. This is the AMOUNT YOU OWE. 57 If line 54 is more than line 62, subtract line 61 from line 54. This is the AMOUNT YOU OWE. 58 If line 54 is more | | | | | | | | | |
| Add lines 46 through 53. This is your letal tax 54 495,805. | | | | | | | | 52 | |
| Payments 55 Federal income tax withheld. If any is from Form(s) 1099, check | | | | | · · · · · · · · · · · · · · · · · · · | | | 53 | |
| S8 1995 estimated tax payments and amount applied from 1994 return 57 Earned liscome credit. Attach Schedule EIC if you have a qualifying child. Nontazable earned income: amount ▶ 157 and type 58 Amount paid with Form 4868 (extension request) 58 Excess social security and RRTA tax withheld (see page 32) 59 Other payments. Check if from a Form 2439 b Form 4136 60 Other payments. Check if from a Form 2439 b Form 4136 61 Add lines 55 through 60. These are your total payments. Refund or 62 If line 61 is more than line 54, subtract line 54 from line 61. This is the amount you 0VERPAID 63 Amount of line 62 you want REFUNDED TO YOU 64 Amount of line 62 you want REFUNDED TO YOU 65 Estimated tax payments and amount you 0VERPAID 66 Estimated tax payments line 61, subtract line 61 from line 54. This is the AMOUNT YOU 0WE. 67 of details on how to pay and use Form 1946-V, Payment Voucher, see page 33 68 Estimated tax penalty (see page 33). Also include on line 65 69 Sign 10 Under penaltical or perjory, I decirate that I have examined this interm and accompanying schedulate and etablements, and to the best of my brownedge and belief, they are true, correct, and complete. Decision of property (other than bax payme) is based on all information of which preparer has any knowledge. 16 Proparer's 17 Spouse's signature. If a joint return, BOTH must sign. 18 Desire 18 Desire 18 Desire 19 Desire 19 Desire 19 Desire 19 Desire 19 Desire 10 Desire 10 Desire 10 Desire 10 Desire 10 Desire 11 Desire 12 Li No. 20 Desire 21 Desire 22 Desire and Complete and Complete. 23 Desire and Complete and Complete. 24 Desire and Complete. 25 Desire and Complete. 26 Desire and Complete. 26 Desire and Complete. 27 Desire and Complete. 28 Desire and Complete. 29 Desire and Complete. 29 Desire and Complete. 29 Desire and Complete. 20 Desire and Complete. 20 Desire and Complete. 20 Desire and Complete. 20 Desire and Complete. 27 Desire and Complete. 28 Desire and Complete. 29 Desire and Complete. 29 De | | | | | | | <u> </u> | 54 | 495,805. |
| Attach Forms W-2, W-26, and 1099-R on the front. 58 Amount paid with Form 4868 (extension request) 59 Excess social security and RRTA tax withheld (see page 32) 50 Other payments. Check if from a Form 2439 b Form 4136 51 Add lines 55 through 60. These are your total payments 51 Annount of line 62 you want REFUNDED TO YOU 53 Amount of line 62 you want REFUNDED TO YOU 54 Amount of line 62 you want APPLED TO YOUR 1996 ESTIMATED TAX 55 For details on how to pay and use Form 1040-V, Payment Voucher, see page 33 56 Sign For details of perjary, I declare that I have examined his return and accompanying schedules and statements, and to the best of my knowledge and belief, they are loss, correct, and compilate. Declaration of preparer bother than tax payments against the amount you of the payments are strowedge. Check if self- Spouse's signeture. If a joint return, BOTH must sign. Date Preparer's Spouse's signeture. If a joint return, BOTH must sign. MOORE & CUBBEDGE, LLP The Could be payment and so the best of preparer's section and so the payment of the preparer's spouse and so the payment of the preparer's spouse and so the payment of the preparer's spouse and social security no. 1000-1000-1000-1000-1000-1000-1000-10 | Payments | 55 | | | 55 | | | | |
| Nontaxable earned income: amount > | | 58 | | | 56 | 350,0 | 00. | | |
| Notaxable samed income: amount 57 1099-R on and type 58 58 58 59 59 59 59 59 | Attach | 57 | Earned Income credit. Attach Schedule EIC if you have a qualifying chil | d. | | | | | |
| and type | Forms W-2. | | Nontaxable earned income: amount | | | | | | |
| be front. 59 Excess social security and RRTA tax withheld (see page 32) 60 Other payments. Check if from a Form 2439 b Form 4136 61 Add lines 55 through 60. These are your total payments | W-2G, and | | and type > | | 57 | | | | |
| Other payments. Check if from a Form 2439 b Form 4136 80 Other payments. Check if from a Form 2439 b Form 4136 80 Add lines 55 through 60. These are your total payments Refund or 82 If line 61 is more than line 54, subtract line 54 from line 61. This is the amount you OVERPAID TOU Owe 84 Amount of line 62 you want REFUNDED TO YOU If line 54 is more than line 61, subtract line 61 from line 54. This is the AMOUNT YOU OWE. For details on how to pay and use Form 1946-V, Payment Voucher, see page 33 If line 54 is more than line 61, subtract line 61 from line 65. Outser penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my innovisedge and belief, they are true, correct, and complete. Declaration of preparer fother than taxpayer) is based on all information of which penalties of perjury, I declare that I have examined this return pryour cocupation ATTORNEY Spouse's signature. If a joint return, BOTH must sign. Preparer's signature MOORE & CUBBEDGE, LLP See Only See Only See Only See Only See Section 1300 64 See It No. | 1099-R on | 58 | Amount paid with Form 4868 (extension request) | | 58 | | | | |
| 60 Other payments. Check if from a Form 2439 b Form 4136 80 61 Add lines 55 through 60. These are your total payments | uie iront. | 59 | Excess social security and RRTA tax withheld (see page 32) | | 59 | | | | |
| Refund or 82 If line 61 is more than line 54, subtract line 54 from line 61. This is the amount you OVERPAID 83 Amount of line 62 you want REFUNDED TO YOU 84 Amount of line 62 you want APPLIED TO YOUR 1996 ESTIMATED TAX 85 If line 54 is more than line 61, subtract line 61 from line 54. This is the AMOUNT YOU OWE. For details on how to pay and use Form 1946-V, Payment Voucher, see page 33 85 Estimated tax penalty (see page 33). Also include on line 65 86 Sign Chern best of my knowledge and best of my knowledge and best of my knowledge and best of my knowledge. Spouse's eigneture. If a joint return, BOTH must eign. Preparer's spouse's eigneture. If a joint return, BOTH must eign. MOORE & CUBBEDGE, LLP See Only your identification of POWDER SPRINGS ST 1351,638. 35 | | 60 | | | | | | | |
| Refund or 22 If line 61 is more than line 54, subtract line 61. This is the amount you OVERPAID | | 51 | · · | | | | • | 61 | 351,638. |
| Amount of line 62 you want APPLIED TO YOU | Refund or | 62 | | mount vou | OVERPAID | | • | | |
| Amount of line 62 you want APPLIED TO YOUR 1995 ESTIMATED TAX 65 If line 54 is more than line 61, subtract line 61 from line 54. This is the AMOUNT YOU OWE. For details on how to pay and use Form 1046-V, Payment Voucher, see page 33 65 Estimated tax penalty (see page 33). Also include on line 65 66 In line 54 is more than line 61, subtract line 61 from line 54. This is the AMOUNT YOU OWE. For details on how to pay and use Form 1046-V, Payment Voucher, see page 33 66 Estimated tax penalty (see page 33). Also include on line 65 66 In line 54 is more than line 61, subtract line 61 from line 54. This is the AMOUNT YOU OWE. 65 In line 54 is more than line 61, subtract line 61 from line 54. This is the AMOUNT YOU OWE. 65 In line 54 is more than line 61, subtract line 61 from line 54. This is the AMOUNT YOU OWE. 65 In line 54 is more than line 61, subtract line 61 from line 54. This is the AMOUNT YOU OWE. 65 In line 54 is more than line 61, subtract line 61 from line 54. This is the AMOUNT YOU OWE. 65 In line 54 is more than line 61, subtract line 61 from line 54. This is the AMOUNT YOU OWE. 65 In line 54 is more than line 61, subtract line 61 from line 54. This is the AMOUNT YOU OWE. 65 In line 54 is more than line 61, subtract line 61 from line 65 66 Estimated tax penalty (see page 33). Also include on line 65 66 Estimated tax penalty (see page 33). Also include on line 65 66 Estimated tax penalty (see page 33). Also include on line 65 66 Estimated tax penalty (see page 33). Also include on line 65 66 Estimated tax penalty (see page 33). Also include on line 65 67 In line 54 is the AMOUNT YOU OWE. 68 Estimated tax penalty (see page 33). Also include on line 65 68 In line 54 is the AMOUNT YOU OWE. 68 Estimated tax penalty (see page 33). Also include on line 65 68 In line 54 is the AMOUNT YOU OWE. 68 Estimated tax penalty (see page 33). Also include on line 65 68 In line 54 is the AMOUNT YOU OWE. 68 Estimated tax penalty (see page 33). Also include on line 65 68 In line 54 is the best of ro | Amount | 63 | | • | | | > | | * * * * * * * * * * * * * * * * * * * |
| For details on how to pay and use Form 1046-V, Payment Voucher, see page 33 65 Estimated tax penalty (see page 33). Also include on line 65 Comparison of perjuny, I deciare that I have examined this neturn and accompanying schedules and statements, and to the best of my browledge and best of the year true, correct, and complete. Deciaration of preparer (other than taxpayer) is based on all information of which preparer has any tour occupation. ATTORNEY Spouse's signature. If a joint return, BOTH must sign. Date Preparer's Spouse's signature. If a joint return, BOTH must sign. Date Preparer's Spouse's occupation HOUSEWIFE Preparer's social security no. ELING. MOORE & CUBBEDGE, LLP Jose Only Jose Spouse's signature and statements and statements, and to the best of my browledge and statements, and to the best of my browledge and statements, and to the best of my browledge and statements, and to the best of my browledge and statements, and to the best of my browledge and statements, and to the best of my browledge and statements, and to the best of my browledge and statements, and to the best of my browledge and statements, and to the best of my browledge and statements, and to the best of my browledge and best of my browledge and statements, and to the best of my browledge and statements, and to the best of my browledge and statements, and to the best of my browledge and statements, and to the best of my browledge and statements, and to the best of my browledge and statements, and to the best of my browledge and statements, and to the best of my browledge and statements, and to the best of my browledge and statements, and to the best of my browledge and statements, and to the best of my browledge and statements, and to the best of my browledge and statements, and to the best of my browledge and statements, and to the best of my browledge and statements, and to the best of my browledge and statements, and to the best of my browledge and statements, and to the best of my browledge and statements, and | | | | | | ••••• | | | |
| For details on how to pay and use Form 1946-V, Payment Voucher, see page 33 66 Estimated tax penalty (see page 33). Also include on line 65 Sign Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Your signature Your occupation ATTORNEY Spouse's signature. If a joint return, BOTH must sign. Date Preparer's Spouse's signature. If a joint return, BOTH must sign. Preparer's Spouse's signature to social security no. The parer's social security no. The parer's name (or yours if seaf as the seaf a | · · · · · · · · · · · · · · · · · · · | | | _ | | | | | |
| Under penalties of perjuny, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpeyer) is based on all information of which preparer has any knowledge. Your occupation ATTORNEY Spouse's signature. If a joint return, BOTH must sign. Preparer's stream property and preparer of the preparer's stream property and preparer's stream property of the preparer's stream property of the preparer's stream preparer's stream preparer's stream property of the preparer's stream preparer | | | | | JUNE. | | f | | 144.167. |
| Under penalties of perjuny, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Your occupation ATTORNEY Spouse's signature. If a joint return, BOTH must sign. Date Preparer's signature Preparer's signature Preparer's signature Preparer's signature MOORE & CUBBEDGE, LLP Jose 30064 | | 88 | | hañe 33 ''' | ee | ••••• | | | ,10/. |
| belief, they are true, correct, and complete. Declaration of preparer (other than taxpelyer) is based on all information of which preparer has any knowledge. Your signature Your occupation ATTORNEY Spouse's signature. If a joint return, BOTH must sign. Date Spouse's occupation HOUSEWIFE Preparer's signature Preparer's signature Preparer's signature Preparer's signature AMOORE & CUBBEDGE, LLP Jacob SPRINGS ST | Sice | Unde | penalties of parkery, I deciare that I have exemined this return and ecomposition sch | edules and st | atements and | to the best of m | y knowi | edge and | |
| ATTORNEY Spouse's signature. If a joint return, BOTH must sign. Date Spouse's occupation HOUSEWIFE Check if self- employed Preparer's signature MOORE & CUBBEDGE, LLP Jacob 366 POWDER SPRINGS ST | J. St. I | belief | they are true, correct, and complete. Declaration of preparer (other than taxpayer) is be | ased on all in | formation of wi | ich preparer he | i any kr | owledge. | |
| Spouse's signature. If a joint return, BOTH must sign. Date Spouse's occupation HOUSEWIFE Chack if self- employed Preparer's signature MOORE & CUBBEDGE, LLP Jacob Spouse's occupation HOUSEWIFE Chack if self- employed E L No. 2 and 30064 | | | | Jem | | | | | |
| Preparer's signature Preparer's Firm's name (or Jose Security no. 366 POWDER SPRINGS ST PROBLEM Preparer's social security no. 366 POWDER SPRINGS ST Page 10 Preparer's social security no. 366 POWDER SPRINGS ST | of this return . | 7 | Scourc's signature. If a loint return. BOTH report sizes | - Det- | | 1 | | | |
| Preparer's social security no. Preparer's social security no. | or your | | -pro | U=60 | | i | | | |
| reparer's Firm's name (or Jacobs Services Servic | | | | D-4- | | | - T | | |
| reparer's Firm's name for MOORE & CUBBEDGE, LLP ELNo. 366 POWDER SPRINGS ST | | | | Date | | | | reperer's | social security no. |
| se Only residence 366 POWDER SPRINGS ST | aru . | • | * | | | | | | |
| | reparer s | | | | | | | į. | |
| | | | JULI ENHUER SERVINGS SI | 3 | 1,4,1 | | | • 30 | D64 |

A Company of Marie

Attach to Form 1046.

Schedule A (Form 1048) 1996

| | • | | | | 10013 | ocas security number |
|--------------------------------|------------|--|-------|---|-------|---------------------------------------|
| ROY E & | <u>M</u> 2 | ARIE BARNES | | - | | |
| Medical | | Caution: Do not include expenses reimbursed or paid by others. | | | | |
| and | 1 | | 1 | 5 | 24 | • |
| Dental | 2 | | | | | |
| Expenses | 3 | Multiply line 2 above by 7.5% (.075) | 3 | 103,1 | 35 | • |
| | 4 | Subtract line 3 from line 1. If line 3 is more than line 1. enter -0- | | | . 4 | o. |
| Taxes You | 5 | | 5 | 55,3 | 84 | • |
| Paid | 6 | | 6 | 7,0 | | |
| (See | 7 | Personal property taxes | 7 | 7 | 34 | • |
| page A-1.) | 8 | Other taxes - List type and amount | | | | |
| | | | | | | |
| | | | 8 | | | |
| | 9 | | | | 9 | 63,139. |
| Interest | 10 | The state of the s | 10 | 2,7 | 03. | • |
| You Paid | 11 | Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-3 and show that person's name, identifying no., | | | | |
| (See page A-2.) | | and address | | | | |
| | | | | | | |
| Note: Personal | | | 11 | ······································ | | 1 |
| interest is | 12 | The state of the s | 12 | | | |
| not deductible. | 13 | Investment interest. If required, attach Form 4952. (See page A-3.) | 13 | 47,3 | 84. | |
| Gifts to | 14 | Add lines 10 through 13 | 1000 | | 14 | 50,087. |
| | 40 | CMM C | | 00.0 | | |
| Charity | 15 | Gifts by cash or check. If any gift of \$250 or more, see page A-3 STMT 6 | 15 | 83,2 | 88. | 4 |
| If you made a | 15 | Other than by cash or check. If any gift of \$250 or more, see page A-3. If over \$500, | | | | |
| gift and got a benefit for it. | 47 | you MUST attach Form 8283 | | | | - |
| see page A-3. | 17 18 | Carryover from prior year | | | 1 | 02 200 |
| Casualty and | 10 | Add lines 15 through 17 | | | 18 | 83,288. |
| Theft Losses | 19 | Casualty or theft loss(es). Attach Form 4684. (See page A-4.) | | | 10 | |
| Job Expenses | 20 | Unreimbursed employee expenses - job travel, union dues, job education, etc. | | | 19 | |
| and Most | | If required, you MUST attach Form 2106 or 2106-EZ. (See page A-5.) | | | | |
| Other Miscelizaeous | | — | | | | |
| Dedections | | | 28 | | | |
| | 21 | Tax preparation fees | 21 | 36 | 55. | |
| | 22 | Other expenses - investment, safe deposit box, etc. List type and amount | | *************************************** | | |
| (Coo | | ▶IRA FEE | | | | |
| (See page A-5 for | | | | | | |
| expenses to | | | | | | |
| deduct here.) | | | | | | |
| | | | 22 | | | |
| | 23 | Add lines 20 through 22 | 23 | 36 | 55. | |
| | 24 | Enter amount from Form 1040, line 32 24 1, 375, 130. | | | | |
| | 25 | Multiply line 24 above by 2% (.02) | 25 | 27,50 | 3. | |
| | 26 | Subtract line 25 from line 23. If line 25 is more than line 23, enter -0- | | *************************************** | 26 | 0. |
| Sther Hiscallaneous | 27 | Other - from list on page A-5. List type and amount | | | | AL PAY |
| Deductions | 1 | ESTATE TAX DEDUCTION - ESTATE OF CLYDE | | | | · · · · · · · · · · · · · · · · · · · |
| | | GOVAN | | 787. | | |
| | | .====================================== | | · | | |
| | | | | | | |
| Padal | | | | | 27 | 78 7. |
| Total | 28 | Is Form 1040, line 32, over \$114,700 (over \$57,350 if married filling separately)? | | STMT 9 | | |
| ternized | | NO. Your deduction is not limited. Add the amounts in the far right column for lines 4 throug | h 27. | \ > | 28 | 159,488. |
| Deductions | | Also, enter on Form 1040, line 34, the larger of this amount or your standard deduction. YES. Your deduction may be limited. See page 4-5 for the amount to enter | - | 1 | | |

7

For Paperwork Reduction Act Molice, see Form 1848 instructions.

| meta) sharen ca For | | Par ak | Last Transfer to |
|----------------------------------|---|----------------------|-------------------------------|
| OY-E &-1 | ARIE BARNES | | |
| | Schedule B - Interest and Dividend Income | | Attachment Sequence No. 08 |
| art I | Note: If you had over \$400 in taxable interest income, you must also complete Part III. | | |
| nterest | 1 List name of payer, If any interest is from a seller-financed mortgage and the buyer used the property as | <u> </u> | Amount |
| ncome | a personal residence, see page B-1 and list this interest first. Also show that buyer's social security | | |
| | number and address | - - | 1,170 |
| | GEORGIA STATE BANK | - - | 1,436 |
| | GEORGIA STATE BANK | - - | 20,80 |
| | FROM K-1 - EFFICIENCY LODGE | - - | 434 |
| ote: If you | FROM K-1 - ESTATE OF CLYDE GOVAN | - - | 4,07 |
| ceived a Form 199-INT. | FROM K-1 - LAWYERS REALTY ASSOC. | - 1 - | 4,07 |
| rm 1099-OID, | FROM K-1 - AUSTELL PTRS. | - ' - | |
| substitute tement from | | - - | |
| rokerage firm, | | - - | |
| t the firm's me as the | | _ - | |
| yer and enter | | - - | |
| total interest own on that | | _ | |
| m. | | _ | |
| | | | |
| | | | |
| | 2 Add the amounts on line 1 | 2 | 27,96 |
| | 3 Excludable interest on series EE U.S. savings bonds issued after 1989 from Form 8815, | | |
| | tine 14. You MUST attach Form 8815 to Form 1040 | . 3 | |
| | 4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a | > 4 | 27,96 |
| art II | Note: If you had over \$400 in gross dividends and/or other distributions on stock, you must also complete Part III | | |
| ivide nd nco me | 5 List name of payer. Include gross dividends and/or other distributions on stock here. Any capital gain distributions and nontaxable distributions will be deducted on lines | | Amount |
| | 7 and 8 > | - - | E 004 |
| | ETOWAH BANK | -l | 5,994 |
| | SMITH BARNEY | - - | 15,129 |
| | DEAN WITTER | - - | 324 |
| | JBC BANCSHARES | - I - | |
| | WHEAT STREET SCL | - 5 - | 5,113 |
| ote: If you | FROM K-1 - ESTATE OF CLYDE GOVAN | _ - | 2,31 |
| ceived a Form | | _ | |
| 099-DfV or ubstitute | | _ _ | |
| tatement from | | _ _ | |
| brokerage rm, list the | | _ _ | |
| m's name as | | _ _ | |
| ne payer and inter the total | | _ _ | |
| ividends shown n that form. | | | |
| ii uiat ioiiii. | fi Add the amounts on line 5 | 6 | 28,91 |
| | 7 Capital gain distributions. Enter here and on Schedule D* 7 | | |
| | 8 Nontaxable distributions 8 | | |
| | 9 Add lines 7 and 8 | 9 | |
| | | ▶ 10 | 28,914 |
| | TO SHANISCE MEN SHOWING MEN OF CHASE DIG 1920TH HOLD WILL DAY, MICH. | | |
| | *If you do not need Schedule D to report any other gains or losses. | | Victoria |
| Part III | | reign | Yes I |
| oreign | *If you do not need Schedule D to report any other gains or losses. If you had over \$400 of interest or dividends or had a foreign account or were a grantor of, or a transferor to, a fortrust, you must complete this part. | reign | Yes |
| oreign Accounts | "If you do not need Schedule D to report any other gains or losses. If you had over \$400 of interest or dividends or had a foreign account or were a grantor of, or a transferor to, a fo trust, you must complete this part. 11a At any time during 1995, did you have an interest in or a signature or other authority over a financial | reign | |
| oreign Accounts and | If you had over \$400 of interest or dividends or had a foreign account or were a grantor of, or a transferor to, a foreign account or were a grantor of, or a transferor to, a foreign account or were a grantor of, or a transferor to, a foreign account the during 1995, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? | reign | |
| oreign Accounts | "If you do not need Schedule D to report any other gains or losses. If you had over \$400 of interest or dividends or had a foreign account or were a grantor of, or a transferor to, a fo trust, you must complete this part. 11a At any time during 1995, did you have an interest in or a signature or other authority over a financial | reign _{2.2} | Yes 9 |

SCHEDULE DE

Challing Challing and London

Attach to Form 1948.

S. CUFS

Name(s) shows on Form 1040

Your social security number

| | | | sets Held One | Year or Le | 988 | · · · · · · · · · · · · · · · · · | | |
|--|--|--|--|----------------------|------------------------|--|---|---|
| (8) Description of Property (Example: 100 sh. XYZ Co.) | (b) Date s | d | (d) Sales price | (8) Cost or basis | other | (f) LOSS If (e) is more that subtract (d) from | n (d), n (e) | (f) GAIN If (d) is more than (e), subtract (e) from (d) |
| | 01/17 | | | | | | | |
| 250 SH SCI MED LIFE | 02/22 | /95 | 15,387. | 14,8 | 395. | | | 492 |
| .,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | | | | | | | |
| Fabruary had been had been fabruary from the fab | | | *************************************** | | | | | |
| Enter your short-term totals, if any | | 2 | | | | | | |
| Add column (d) of lines 1 and 2 | | 3 | 15,387. | | | | | |
| Short-term gain from Forms 2119 and 6252, and from Forms 4684, 6781, and 8824 | l short-term gair | n or loss | | | 4 | | *************************************** | |
| Net short-term gain or loss from partnerships, S from Schedule(s) K-1 | corporations, es | states, a | nd trusts | | 5 | | | |
| Short-term capital loss carryover. Enter the amount 1994 Capital Loss Carryover Worksheet | unt, if any, from I | line 9 of | your | | 6 | , | | |
| Add lines 1 through 6, in columns (f) and (g) | | | | | 7 (| | Y | 49: |
| | ••••••••• | | •••••• | | <u></u> | | | |
| Net short-term capital gain or (loss). Combine | | | | | | > | 8 | 49: |
| It II Long-Term Capital Gains a | | | ets Held More | Than One | Year | | | |
| AA | 00/00/ | | 7 000 | E 0 | 00 | | | 2,800 |
| 00 SH ALLATOONA FEDERA | TT02/1/ | 95 | 7,800. | 3,0 | 00. | | | 2,000 |
| | | | | | 1 | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | 1-1-1 |
| Enter your long-term totals, if any | | 10 | | | | | | |
| Enter your long-term totals, if any | | 10 | | | | | | |
| | | | 7,800. | 3 | | | | * |
| Total leng-term sales price amounts. | s 2119, 2439, an | 11 nd 625 <u>2</u> | ······································ | ENT 11 | 12 | | | 41,566 |
| Tetal leng-term sales price amounts. Add column (d) of lines 9 and 10 | s 2119, 2439, an | 11 nd 6252 S tates, an | and long-term EE STATEM d trusts | ENT 11 | 12 | | | 41,566 |
| Total leng-term sales price amounts. Add column (d) of lines 9 and 10 Gain from Form 4797; long-term gain from Forms gain or loss from Forms 4684, 6781, and 8824 Net long-term gain or loss from partnerships, S c from Schedule(s) K-1 | s 2119, 2439, an | 11 nd 6252 S tates, an | and long-term EE STATEM of trusts | | 13 | | | 41,566 |
| Total leng-term sales price amounts. Add column (d) of lines 9 and 10 Gain from Form 4797; long-term gain from Forms gain or loss from Forms 4684, 6781, and 8824 Net long-term gain or loss from partnerships, S c from Schedule(s) K-1 Capital gain distributions | s 2119, 2439, an | 11 nd 6252 S tates, an | and long-term EE STATEM of trusts | | | | | |
| Total leng-term sales price amounts. Add column (d) of lines 9 and 10 Gain from Form 4797; long-term gain from Forms gain or loss from Forms 4684, 6781, and 8824 Net long-term gain or loss from partnerships, S c from Schedule(s) K-1 | s 2119, 2439, an orporations, est | 11 and 6252 S | and long-term EE STATEM of trusts | | 13 | 380,3 | 10. | |
| Tetal leng-term sales price amounts. Add column (d) of lines 9 and 10 Gain from Form 4797; long-term gain from Forms gain or loss from Forms 4684, 6781, and 8824 Net long-term gain or loss from partnerships, S c from Schedule(s) K-1 Capital gain distributions Long-term capital loss carryover. Enter the amounts | s 2119, 2439, an orporations, est | 11 and 6252 S S states, and | and long-term EE STATEM Id trusts | | 13 | 380,3 | | |
| Total leng-term sales price amounts. Add column (d) of lines 9 and 10 Gain from Form 4797; long-term gain from Forms gain or loss from Forms 4684, 6781, and 8824 Net long-term gain or loss from partnerships, S c from Schedule(s) K-1 Capital gain distributions Long-term capital loss carryover. Enter the amount 1994 Capital Loss Carryover Worksheet Add lines 9 through 15, in columns (f) and (g) | orporations, est | 11 and 6252 S S states, and and 14 of | and long-term EE STATEM Id trusts | | 13 14 15 | 380,3 | 10. | 44,366 |
| Total leng-term sales price amounts. Add column (d) of lines 9 and 10 Gain from Form 4797; long-term gain from Forms gain or loss from Forms 4684, 6781, and 8824 Net long-term gain or loss from partnerships, S c from Schedule(s) K-1 Capital gain distributions Long-term capital loss carryover. Enter the amount 1994 Capital Loss Carryover Worksheet Add lines 9 through 15, in columns (f) and (g) | orporations, est | 11 and 6252 S S states, and and 14 of | and long-term EE STATEM Id trusts | | 13 14 15 | 380,3 | | 44,366 |
| Tetal leng-term sales price amounts. Add column (d) of lines 9 and 10 Gain from Form 4797; long-term gain from Forms gain or loss from Forms 4684, 6781, and 8824 Net long-term gain or loss from partnerships, S of from Schedule(s) K-1 Capital gain distributions Long-term capital loss carryover. Enter the amount 1994 Capital Loss Carryover Worksheet Add lines 9 through 15, in columns (f) and (g) Net long-term capital gain or (loss). Combine of the long-term capital gain or (loss). | orporations, est | 11 and 6252 Sitates, and ine 14 of | and long-term EE STATEM of trusts f your | | 13 14 15 | 380,3 | 10. | 44,366 |
| Total leng-term sales price amounts. Add column (d) of lines 9 and 10 Gain from Form 4797; long-term gain from Forms gain or loss from Forms 4684, 6781, and 8824 Net long-term gain or loss from partnerships, S c from Schedule(s) K-1 Capital gain distributions Long-term capital loss carryover. Enter the amount 1994 Capital Loss Carryover Worksheet Add lines 9 through 15, in columns (f) and (g) | orporations, est | 11 and 6252. Sitates, and ine 14 of | and long-term EE STATEM Id trusts f your 6 16 | | 13 14 15 18 (| 380,3 | 10. | 44,366 <335,944 |
| Total leng-term sales price amounts. Add column (d) of lines 9 and 10 Gain from Form 4797; long-term gain from Forms gain or loss from Forms 4684, 6781, and 8824 Net long-term gain or loss from partnerships, S c from Schedule(s) K-1 Capital gain distributions Long-term capital loss carryover. Enter the amount 1994 Capital Loss Carryover Worksheet Add lines 9 through 15, in columns (f) and (g) Net long-term capital gain or (loss). Combine contains in land in Summary of Parts I and III Combine lines 8 and 17. If a loss, go to line 19. It | orporations, est ont, if any, from in ohumns (f) and (| 11 and 6252 S States, and ine 14 of | and long-term EE STATEM Id trusts f your e 16 In Form 1040, line 13 | | 13 14 15 18 (| 380,3 | 10. | 44,366 <335,944 |
| Tetal leng-term sales price amounts. Add column (d) of lines 9 and 10 Gain from Form 4797; long-term gain from Forms gain or loss from Forms 4684, 6781, and 8824 Net long-term gain or loss from partnerships, S of from Schedule(s) K-1 Capital gain distributions Long-term capital loss carryover. Enter the amount 1994 Capital Loss Carryover Worksheet Add lines 9 through 15, in columns (f) and (g) Net long-term capital gain or (loss). Combine of the loss lines 8 and 17. If a loss, go to line 19. It is loss, go to line 19. It is a loss, enter here and as a (loss) on It line 18 is a loss, enter here and as a (loss) on It loss on line 18; er | orporations, est of any, from in oturnes (f) and (f a gain, enter the Capital Sain Tax Form 1040, line | 11 and 6252 S States, and the 14 of the 15 of | and long-term EE STATEM of trusts f your e 16 n Form 1040, line 13 heet smaller of these loss | 8 \$: | 13 14 15 16 (| 380,3 | 10 -1 | 44,366 <335,944 <335,452 |
| Tetal leng-term sales price amounts. Add column (d) of lines 9 and 10 Gain from Form 4797; long-term gain from Forms gain or loss from Forms 4684, 6781, and 8824 Net long-term gain or loss from partnerships, S c from Schedule(s) K-1 Capital gain distributions Long-term capital loss carryover. Enter the amount 1994 Capital Loss Carryover Worksheet Add lines 9 through 15, in columns (f) and (g) Net long-term capital gain or (loss). Combine continues the same and sale loss, see the 6 fine 18 is a loss, enter here and as a (loss) on fine 19. It is a loss, enter here and as a (loss) on fine 19. It is a loss, enter here and as a (loss) on fine 19. It is a loss, enter here and as a (loss) on fine 19. It is a loss, enter here and as a (loss) on fine 19. It is a loss, enter here and as a (loss) on fine 19. It is a loss, enter here and as a (loss) on fine 19. It is a loss, enter here and as a (loss) on fine 19. It is a loss, enter here and as a (loss) on fine 19. It is a loss, enter here and as a (loss) on fine 19. It is a loss, enter here and as a (loss) on fine 19. It is a loss, enter here and as a (loss) on fine 19. It is a loss, enter here and as a (loss) on fine 19. It is a loss, enter here and as a (loss) on fine 19. It is a loss, enter here and as a loss is a lo | orporations, est of any, from in oturnes (f) and (f a gain, enter the Capital Sain Tax Form 1040, line | 11 and 6252 S States, and the 14 of the 15 of | and long-term EE STATEM of trusts f your e 16 n Form 1040, line 13 heet smaller of these loss | 8 \$: | 13 14 15 16 (| 380,3 | 10 -1 | 44,366 <335,944 <335,452 |

4952 Form

Department of the Treasury Internal Revenue Service

Name(s) shown on return

Investment Interest Expense Deduction

Attach to your tax return.

0M8 No. 1545-0191 1995 Attachment Sequence No. 12A

Identifying number

ROY E & MARIE BARNES

| RO | Y E & MARIE BARNES | | |
|-----|--|---------------------------------------|--|
| Pa | Total Investment Interest Expense | | |
| 1 | Investment interest expense paid or accrued in 1995. SEE STATEMENT 12 | 1 | 30,51 |
| 2 | Disaflowed investment interest expense from 1994 Form 4952, line 7 | 2 | 66,07 |
| 3 | Total investment interest expense. Add lines 1 and 2 | 3 | 96,59 |
| Pai | Net Investment Income | | |
| l a | Gross income from property held for investment (excluding any net gain from the disposition of property held for investment) SEE STATEMENT 13 | 42 | 47,38 |
| b | Net gain from the disposition of property held for investment 4b | | |
| ¢ | Net capital gain from the disposition of property held for investment4c | | |
| đ | Subtract line 4c from line 4b. If zero or less, enter -0- | 4d | |
| 8 | Enter all or part of the amount on line 4c that you elect to include in investment income. Do not enter more than the amount on line 4b | 48 | |
| f | Investment income. Add lines 4a, 4d, and 4e | 41 | 47,38 |
| | Investment expenses | 5 | |
| | Net investment income. Subtract line 5 from line 41. If zero or less, enter -0- | 6 | 47,38 |
| ar | Investment Interest Expense Deduction | · · · · · · · · · · · · · · · · · · · | ······································ |
| | Disallowed investment interest expense to be carried forward to 1996. Subtract line 6 from line 3. If zero or less, enter -0- SEE STATEMENT 14 | 7 | 49,206 |
| | investment interest expense deduction. Enter the smaller of line 3 or 6 | 8 | 47,384 |

2.72

4952

Investment Interest Expense Deduction

1995

Department of the Treasury Internal Revenue Service

Name(s) shown on return

Attach to your tax return.

Identifying number

ROY E & MARIE BARNES

| Part I Total Investment Interest Expense | | |
|---|---------------------------------------|--------------------|
| 1 Investment interest expense paid or accrued in 1995. | 1 | 30,513 |
| 2 Disaflowed investment interest expense from 1994 Form 4952, line 7 | 2 | 66,077 |
| 3 Total investment interest expense. Add lines 1 and 2 | 3 | 96,590 |
| Part II Net Investment Income | | |
| 4 a Gross income from property held for investment (excluding any net gain from the disposition of property held for investment) | 42 | 47,384 |
| b Net gain from the disposition of property held for investment | | |
| e Net capital gain from the disposition of property held for investment 4c | | |
| Subtract line 4c from line 4b. If zero or less, enter -0- | 44 | |
| Enter all or part of the amount on line 4c that you elect to include in investment income. Do not enter more than the amount on line 4b | > 48 | |
| f Investment income. Add lines 4a, 4d, and 4e | 41 | 47,384 |
| investment expenses | 5 | |
| Net investment income. Subtract line 5 from line 4f. If zero or less, enter -0- | | 47,384 |
| Part III Investment Interest Expense Deduction | · · · · · · · · · · · · · · · · · · · | |
| Disallowed investment interest expense to be carried forward to 1996. Subtract line 6 from line 3. If zero or less, enter -0- | 7 | 49,206. |
| Investment interest expense deduction. Enter the smaller of line 3 or 6 | | 47,384. |
| REGULAR FORM 4952, LINE 8 LESS RECOMPUTED FORM 4952, LINE 8 | | 47,384. 47,384. |
| INTEREST ADJUSTMENT - FORM 6251 LINE 7 | | , |

For Papermerk Reduction Act Notice, see capatale incluyetions.

Form 4952 (1995)

orak Totto ora**k**

go LHA

SCHEDULE

Supplemental Income and Loss

1995

(Form 1040)

Print antal real estate, south.
S corporations, estates, fruits, REMICs, etc.)

Department of the Treasury Internal Revenue Service

► Attach to Form 1949 or Form 1941.

See Instructions for Schedule E (Form 1040).

Attachment Sequence No. 13

Name(s) shown on return

Your social security number

ROY E & MARIE BARNES

| a | irt I | Income or Loss Fr | om Rental Real | Estate and Royalties | Note: Report income and expenses from your busin | ness of renting |
|-----|-------|----------------------------|-----------------------|---------------------------------|--|-----------------|
| | | personal property on Sched | ule C or C-EZ. Report | farm rental income or loss from | Form 4835 on page 2, line 39. | |
| . 1 | | | | | The state of the s | |

| 1 | Show the kind and location of each rental real estate property: | | _ | \Box | Yes | No |
|--------|---|---|--|--------|-----|----|
| A | RENTAL BUILDINGS & HOUSES | 2 | For each rental real estate property listed on fine 1, did you or your family use it for | A | | X |
| В | | | personal purposes for more than the greater of 14 days or 10% of the total | В | | |
| С — | | | days rented at fair rental value during the tax year? | С | | |

| ncome: | | | Properties | | | Totals |
|--|------------------|---|---|---------------------------------------|-------------|-------------------------|
| ncome: | <u> </u> | A | В | С | (Add c | olumns A, B, and C.) |
| 3 Rents received | 3 | 41,079. | | | 3 | 41,079 |
| 4 Royatties received | | | | | 4 | |
| xpenses: | | | | | | |
| 5 Advertising | 5 | | | | | |
| 6 Auto and travel | | | | | | |
| 7 Cleaning and maintenance | | | | | | |
| 8 Commissions | | | ···· | TWA-to | | |
| 9 Insurance | | 2,333. | | | _ | |
| O Legal and other professional fees | | | | ***** | | |
| 1 Management fees | | | | | | |
| 2 Mortgage interest paid to banks, etc. | | 4,602. | | | 12 | 4,602 |
| 3 Other interest | | | | <u></u> | | |
| 4 Repairs | | 16,156. | | | | |
| 5 Supplies | | | *************************************** | | | |
| B Taxes | | 525. | | | | |
| 7 Utilities | | 2,916. | | · · · · · · · · · · · · · · · · · · · | | |
| B Other (list) ▶ | | | | | | |
| | - - | | | | | |
| SEE STATEMENT 15 | - - | 3,783. | | | | |
| | - - | | | · · · · · · · · · · · · · · · · · · · | | |
| | - 18 | | | | \dashv | |
| | - - | | | | - | |
| | - - | *************************************** | | | - | |
| | - - | | | | - 1 | |
| Add lines E through 10 | 10 | 30,315. | | | _ | 30,315 |
| Add lines 5 through 18 | | 16,726. | | | 19 | 16,726 |
| Depreciation expense or depletion | | 47,041. | | .4 | 20 | 10,720 |
| Total expenses. Add lines 19 and 20 | 21 | 4/,041. | | · · · · · · · · · · · · · · · · · · · | - | |
| ! income or (loss) from rental real estate | | | į | | | |
| or royalty properties. Subtract line 21 | | | | • | | |
| from line 3 (rents) or line 4 (royalties). | | | - | N/S | | 1 |
| If the result is a (loss), see page E-2 to | | -5 000 | | | | r jar |
| find out if you must file Form \$198 | 22 | <5,962.> | | | 4 | |
| Deductible rental real estate loss. Cantien: | ν, | | | | | |
| Your rental real estate loss on line 22 may | | , | | | | |
| be limited. See page E-3 to find out if you | | | | | | |
| must file Form 8582. Real estate professionals | | | 1 | | | |
| must complete line 42 on page 2 | 23 | < 5, 962.> | | | | |
| Income. Add positive amounts shown on line 2 | 22. De not incl | lude any losses | | | 24 | |
| Losses. Add royalty losses from line 22 and re | otai real estate | losses from line 23. Enter t | he total losses here | | 25 (| 5,962 |
| Total rental real estate and revelly income or the | | | | 19.64 | | 7.50 // 1 /4/10/ |

line 17. Otherwise, include this amount in the total on line 40 on page 2

<5,962.>

| | n(s) shown on minute the not constraint the first | | | THE RESERVE AND PARTY OF THE PA | | | | | Yes | control save | A. A. C. |
|----|--|---|--|--|----------------------|---------------------------|--|-----------------|-----------------|--|--|
| | Y R E WARTE BARNES | | | | Mil. Co | Appelda of the | er the comme | * realists 2 | ergen Filipi | | |
| | L' If you report amounts from familing or fishing. Estate professionals must complete line 42 belov | | you must e | Rief your gross incom | e fron | n those a | ctivities on | line 41 t | elow. | The second section of the second | ZAMPIANE VAN |
| | | | Notes b | | | 4 | 45-45-1 | ALICT ob | aak ai | ther column | |
| ۲ | (e) or (f) of line 27 to describe your inv | - | | | | | | | ecx er | (19) COULINI | |
| _ | (c) or (i) or mile 27 to describe your me | osument in the | activity. II ye | ou casca coloriai (1), y | | | | | d) Em | ployer | Investment / |
| ' | | (a) Name | | | part for S | nership; S corporation | (C) Check if foreign pertnership | | | tion number | (e) As (3) is at risk |
| | EFFICIENCY LODGE | | | | | S | | | -d- | | X |
| _ | AUSTELL PTRS. | | | | | P | | | | - , L | X |
| _ | LAWYERS REALTY ASSOC. | | GA GVID | | | P | | 100 | | | X |
| _ | BARNES BROWNING TANKS ARC ENTERPRISES | PLEI & | CASUR | | +- | P P | | | - | | X |
| | Passive Income and Loss | · · · · · · · · · · · · · · · · · · · | | 1 | | | ssive Incor | l hos en | 044 | | |
| _ | Lessiag infinite and ross | T | | | | T | | | U | | |
| | (g) Passive loss allowed (attach Form 8582 if required) | (h) Passion from Sch | ve income edule K-1 | (f) Nonpassive lo from Schedule K | | \ ' '' | ction 179 e deduction om Form 4 | • | | (k) Nonpassin from Schet | |
| | | | 4,459. | | | | | | | | |
| | 3,210. | | | | | | | | | | |
| _ | | 1 1 | 0,628. | | 25 | | | 7.70 | | 1 10 | 1 006 |
| 1 | 3,112. | | | 1,1 | <u> 30 .</u> | - | ۷, | 978. | | 1,18 | 1,096 |
| • | And State of the Control of the Cont | | 5,087. | | ***** | | | | | 1.18 | 1,096 |
| b | Totals 6,322. | | 3,00, | 1,1 | 35. | | 2.5 | 978. | | | |
| • | Add columns (h) and (k) of line 28a | 1 | | • | | | | | 29 | 1,339 | 7,183 |
| | Add columns (g), (i), and (j) of line 28b. | •••• | | | | | | | 30 | (10 | ,435 |
| | Total partnership and S corporation income or | | | | | | | | | | |
| | result here and include in the total on line 40 be | | | | | ····· | ····· | | 31 | 1,328 | 3,748 |
| d | | | | | | | | | | | |
| a | | (a) | Name | | | | | | | (b) Em identification | n number |
| [| ESTATE OF CLYDE GOVAN | | Name | | | | | | | | n number |
| a | ESTATE OF CLYDE GOVAN | | Name | | | | | | | identification 57–616 | n number |
| 1 | | |) Name | | | | Nonpas | sive Inso | me a | identification 57–616 | n number |
| 1 | ESTATE OF CLYDE GOVAN Passive income (c) Passive deduction or loss allowed | | (d) Pas | sive income | | • | tion or loss | | | identification 57-616 nd Loss Other incor | n number 51499 |
| | ESTATE OF CLYDE GOVAN | | (d) Pas | sive income Schedale K-1 | (1 | • | | | | identification 57–616 | n number 51499 |
| | ESTATE OF CLYDE GOVAN Passive income (c) Passive deduction or loss allowed | | (d) Pas | | (1 | • | tion or loss | | | identification 57-616 nd Loss Other incor | n number 5 1 4 9 9 |
| | Passive Income (c) Passive deduction or loss allowed (attach Ferm 8582 if required) | | (d) Pas | | (1 | • | tion or loss | | | identification 57-616 nd Loss Other incor | n number 5 1 4 9 9 |
| | ESTATE OF CLYDE GOVAN Passive income (c) Passive deduction or loss allowed | | (d) Pas | | (1 | • | tion or loss | | | identification 57-616 nd Loss Other incor | n number 5 1 4 9 9 nee from 8 K-1 1 1 6 1 1 6 |
| _ | Passive Income (c) Passive deduction or loss allowed (attach Ferm 8582 if required) Totals | and Loss | (d) Pass from S | Schedale K-1 | | from \$ | tion or loss chedule K- | 1 | | identification 57-616 nd Loss Other incor | n number 51499 ne from 8 K-1 116 |
| | Passive income (c) Passive deduction or loss allowed (attach Ferm 8582 if required) Totals Totals Add columns (d) and (f) of line 33a Add columns (c) and (e) of line 33b | e and Loss | (d) Pass from | Schedale K-1 | | from \$ | tion or loss chedule K- | 1 | (1 | identification 57-616 nd Loss Other incor | n number 5 1 4 9 9 nee from 8 K-1 1 1 6 1 1 6 |
| | Passive locome (c) Passive deduction or loss allowed (attach Ferm 8582 if required) Totals Totals Add columns (d) and (f) of line 33a Add columns (c) and (e) of line 33b Total estate and trust income or (loss). Combine | and Loss | (d) Pass from the fro | Schedule K-1 | | from \$ | tion or loss chedule K- | 1 | (1 34 35 | identification 57-616 nd Loss Other incor | n number 5 1 4 9 9 ne from 8 K-1 1 1 6 1 1 6 |
| | Passive Income (c) Passive deduction or loss allowed (attach Ferm 8582 if required) Totals Totals Add columns (d) and (f) of line 33a Add columns (c) and (e) of line 33b Total estate and trust income or (loss). Combine include in the total on line 40 below | e and Loss | (d) Pass from | Schedule K-1 | | from \$ | tion or loss chedule K- | 1 | (1 | identification 57-616 nd Loss Other incor | n number 5 1 4 9 9 nee from 8 K-1 1 1 6 1 1 6 |
| | Passive locome (c) Passive deduction or loss allowed (attach Ferm 8582 if required) Totals Totals Add columns (d) and (f) of line 33a Add columns (c) and (e) of line 33b Total estate and trust income or (loss). Combine | e and Loss e lines 34 and age investme | (d) Pass from 1 | Schedule K-1 result here and REMICs) - Residual H | loider | from \$ | tion or loss chedule K- | 1 1 s (net | (1 34 35 | identification 57-616 nd Loss) Other incompany of the company of | n number 51499 ne from 8 K-1 116 116 |
| | Passive Income (c) Passive deduction or loss allowed (attach Ferm 8582 if required) Totals Totals Add columns (d) and (f) of line 33a Add columns (c) and (e) of line 33b Total estate and trust income or (loss). Combine include in the total on line 40 below | e and Loss | (d) Pass from 9 | Schedule K-1 | lolder | from \$ | zion or loss chedule K- | 1 1 s (net | (1 34 35 | identification 57-616 nd Loss Other incor | n number 51499 ne from 8 K-1 116 116 |
| | Passive Income (c) Passive deduction or loss allowed (attach Ferm 8582 if required) Totals Totals Add columns (d) and (f) of line 33a Add columns (c) and (e) of line 33b Total estate and trust income or (loss). Combine include in the total on line 40 below 1 IV Income or Loss From Real Estate Mortg | and Loss lines 34 and age investme | (d) Pass from 9 | result here and REMICs) - Residual H | lolder | from \$ | tion or loss chedule K- | 1 1 s (net | (1 34 35 | identification 57-616 nd Loss) Other incomes schedule (e) Income 1 | n number 51499 ne from 8 K-1 116 116 |
| | Passive Income (c) Passive deduction or loss allowed (attach Ferm 8582 if required) Totals Totals Add columns (d) and (f) of line 33a Add columns (c) and (e) of line 33b Total estate and trust income or (loss). Combine include in the total on line 40 below 1 IV Income or Loss From Real Estate Mortg | and Loss lines 34 and age investme | (d) Pass from 9 | result here and REMICs) - Residual H | lolder | from \$ | zion or loss chedule K- | 1 1 s (net | (1 34 35 | identification 57-616 nd Loss) Other incomes schedule (e) Income 1 | n number 51499 ne from 8 K-1 116 116 |
| | Passive Income (c) Passive deduction or loss allowed (attach Ferm 8582 if required) Totals Totals Add columns (d) and (f) of line 33a Add columns (c) and (e) of line 33b Total estate and trust income or (loss). Combine include in the total on line 40 below LIV Income or Loss From Real Estate Mortg (a) Name Combine columns (d) and (e) only. Enter the reserved. | and Loss ines 34 and age investme (b) Emploidentification | (d) Pass from 1 | result here and REMICS) - Residual H (e) Excess inclusion Schedules Q, line | lolder | from \$ | zion or loss chedule K- | 1 1 s (net | (1 34 35 | identification 57-616 nd Loss) Other incomes schedule (e) Income 1 | n number 51499 ne from 8 K-1 116 116 |
| a | Passive Income (c) Passive deduction or loss allowed (attach Ferm 8582 if required) Totals Totals Add columns (d) and (f) of line 33a Add columns (c) and (e) of line 33b Total estate and trust income or (loss). Combine include in the total on line 40 below 1 IV Income or Loss From Real Estate Mortg (a) Name Combine columns (d) and (e) only. Enter the rest to Summary | and Loss ines 34 and ge investme (b) Emploidentification | (d) Pass from 9 | result here and REMICs) - Residual H (e) Excess inclusion Schedules Q, line | lolder from 2c | from \$ (d) Tax loss) fi | able incorn | o (net sless Q, | 34 35 36 | identification 57-616 nd Loss) Other incomes schedule (e) Income 1 | n number 51499 ne from 8 K-1 116 116 |
| al | Passive Income (c) Passive deduction or loss allowed (attach Ferm 8582 if required) Totals Totals Add columns (d) and (f) of line 33a Add columns (c) and (e) of line 33b Total estate and trust income or (loss). Combine include in the total on line 40 below LIV Income or Loss From Real Estate Mortg (a) Name Combine columns (d) and (e) only. Enter the reserved. | and Loss a lines 34 and age investme (b) Emploidentification suit here and in | (d) Pass from 9 | result here and REMICs) - Residual H (e) Excess inclusion Schedules Q, line total on line 40 below | kolder from 2c | from \$ (d) Tax loss) fi | able incorn | o (net slees Q, | 34 35 36 | identification 57-616 nd Loss) Other incomes schedule (e) Income 1 | n number 5 1 4 9 9 ne from 8 K-1 1 1 6 11 6 11 6 rom 1, time 3 b |

41

income reported on Form 4835, line 7; Schedule K-1 (Form 1065), line 15b; Schedule K-1 (Form 1120S), line 23; and Schedule K-1 (Form 1041), line 13

Reconcilization for Real Estate Professionals. If you were a real estate professional,

enter the set income or (loss) you reported asymbors on Form 1040 from all restal resi estate activities in which you materially participated under the passive activity loss rules

1990 Income none Passonioumis

EFFICIENCY LODGE I.D. NUMBER: TYPE: S CORPORATION

ACTIVITY INFORMATION:

EFFICIENCY LODGE

OTHER PASSIVE ACTIVITY

ORDINARY INCOME (LOSS)

144,459

SCHEDULE E ACTIVITY INCOME (LOSS)

144,459

OTHER K-1 INFORMATION:

INTEREST
CONTRIBUTIONS - 50% LIMITATION
INVESTMENT INCOME

20,807

11,194

1996 Income from Passimourns

AUSTELL PTRS.
I.D. NUMBER:
TYPE: PARTNERSHIP

ACTIVITY INFORMATION:

AUSTELL PTRS.

OTHER PASSIVE ACTIVITY

| RENTAL REAL ESTATE INCOME (LOSS) | -3,210 | |
|--|--------|--------|
| SCHEDULE E ACTIVITY INCOME (LOSS) PASSIVE SECTION 1231 GAIN (LOSS) | 41,566 | -3,210 |
| TOTAL ACTIVITY INCOME/LOSS | 41,566 | -3,210 |
| ALLOWABLE PASSIVE LOSS FROM FORM 8582 | _ | -3,210 |

OTHER K-1 INFORMATION:

INTEREST 49

3.7

and organization and a second process of the second process of the

LAWYERS REALTY ASSOC.
I.D. NUMBER:

TYPE: PARTNERSHIP

ACTIVITY INFORMATION:

LAWYERS REALTY ASSOC.

RENTAL REAL ESTATE - ACTIVE PARTICIPATION

RENTAL REAL ESTATE INCOME (LOSS)

10,628

SCHEDULE E ACTIVITY INCOME (LOSS)

10,628

1

TAX PREFERENCE ITEMS:

OTHER K-1 INFORMATION:

INTEREST

4,071

925 moone from Passthroughs

BARNES BROWNING TANKSLEY & CASUR I.D. NUMBER:

TYPE: PARTNERSHIP

TAXABLE INCOME (LOSS) SUMMARY:

NONPASSIVE LOSS ALLOWED SECTION 179 DEDUCTION NONPASSIVE INCOME

-1,135 -2,978 1,184,096

NET INCOME (LOSS) FOR PASSTHROUGH ENTITY

1,179,983

ACTIVITY INFORMATION:

ACTIVITY NO. 1

TRADE OR BUSINESS - MATERIAL PARTICIPATION

ACTIVITY NO. 10002

TRADE OR BUSINESS - MATERIAL PARTICIPATION

FROM STATEMENT SBE

-1,135

SCHEDULE E ACTIVITY INCOME (LOSS)

-1,135

BARNES BROWNING TANKSLEY & CASUR

TRADE OR BUSINESS - MATERIAL PARTICIPATION

ORDINARY INCOME (LOSS)
DEPRECIATION/AMORTIZATION

1,186,544 -2,448

SCHEDULE E ACTIVITY INCOME (LOSS)

1,184,096

OTHER K-1 INFORMATION:

CONTRIBUTIONS - 50% LIMITATION
HEALTH INSURANCE PREMIUMS
SELF-EMPLOYMENT EARNINGS (LOSS)

4,270 748 1,186,544

4938 Income from Passithroughs

| ARC ENTERPRISES I.D. NUMBER: TYPE: PARTNERSHIP | |
|--|--------|
| ACTIVITY INFORMATION: | |
| ARC ENTERPRISES | |
| RENTAL REAL ESTATE - ACTIVE PARTICIPATION | |
| RENTAL REAL ESTATE INCOME (LOSS) -3,112 | |
| SCHEDULE E ACTIVITY INCOME (LOSS) | -3,112 |
| ALLOWABLE PASSIVE LOSS FROM FORM 8582 | -3,112 |

1995 Income from Passtroughs

ESTATE OF CLYDE GOVAN I.D. NUMBER:

TYPE: ESTATE OR TRUST

ACTIVITY INFORMATION:

ESTATE OF CLYDE GOVAN

OTHER PORTFOLIO INCOME (LOSS)

116

TOTAL NONPASSIVE ACTIVITY INCOME

116

OTHER K-1 INFORMATION:

INTEREST **DIVIDENDS** ESTATE TAX DEDUCTION

434

2,319

787

I SE INCOME FOR PASSIFICUCING

SUMMARY OF K-1 INFORMATION FOR ALL PASSTHROUGHS

OTHER K-1 INFORMATION:

| INTEREST | 25,361 |
|--|-----------|
| DIVIDENDS | 2,319 |
| SELF-EMPLOYMENT EARNINGS (LOSS) (CALCULATED) | 1,179,983 |
| DEDUCTIONS: | |
| CONTRIBUTIONS - 50% LIMITATION | 5,413 |
| ESTATE TAX DEDUCTION | 787 |
| HEALTH INSURANCE PREMIUMS | 748 |
| INVESTMENT INTEREST EXPENSE: | |

11,194

TAX PREFERENCE ITEMS:

INVESTMENT INCOME

| | | III ABIRINI D | | RENTAL BUILDI | NOS S BODI | La company contraction of the | |
|----------|--|---------------------------|--|----------------------------|---|---------------------------------------|------------------------|
| Asset | | | ************************************** | Description | of property | | |
| Number | in service IRC | sthod/ Life or rate | Line No. | Cost or other basis | Basis reduction | Accumulated depreciation/amortization | Current year deduction |
| <u> </u> | FURNACE 01 ₀ 1 ₈₅ PR FENCE | E 5.00 | 19 | 1,300. | | 1,300. | 0. |
| 3 | 010186PR FURN & FI | | 19 | 240. | | 240. | 0. |
| 4 | 01 ₀ 1 ₁ 86PR | | 19 | 363. | | 363. | 0. |
| 5 | 020184PR HOUSE(LOT | | 0 19 | 115,000. | | 92,000. | 5,750. |
| 6 | | OT 12,00 | 00) | 46,345. | | 42,174. | 2,317. |
| 7 | 112886PR | | | 40,000. | | 21,720. | 1,680. |
| 8 | 070187SL APPLIANCE | | | 1,600. | | 433. | 58. |
| 9 | 07/01/87/SL FENCE 07/01/87/SL | 27.50 | | 729. | | 201. | 27. |
| 10 | 668 BARNES 010188SL | 27.50 S DRIVE 27.50 | (LO | 845. T 5000) 45,908. | | 231. | 1,669. |
| 11 | | | 17 | 2,820. | | 1,587. | 352. |
| 12 | HVAC 070193200 | DB7.00 | 17 | 5,225. | | 2,026. | 914. |
| 13 | HOLLY SPRI | INGS HOU 27.50 | | 93,089. | | 1,551. | 3,385. |
| 14 | LOT | | | 10,000. | | | 0. |
| 15 | IMP MARAN | 27.50 | 19 | 25,616. | | | 543. |
| | TOTAL SCH | I E DEPR | PC I | ATTON | | | |
| | | L DEFR | | 389,080. | | 175,440. | 16,726. |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | 23 | |
| | | | | | | | |
| | | | | | | | |
| | | | | | * | 1.2 | |
| | | | 1936 y | | 等的在原则,其他的。 | | |

| | and the second s | Aurori | er (1 (4) ja j Nico Userowa, 1 v) Si (1980) altano Lugo | | 1.0 XXII 第 38 XXIX | TING TANKED | 上海。1967年1月1日的中华东西 | 17 3000 |
|-----------------|--|-----------------|--|-------------|------------------------|-------------------|---|------------------------|
| Asset Number | Date place in serv | d Metho | od/ Life oc. or rate | Line No. | | Basis reduction | Accumulated depreciation/amortization | Current year deduction |
| 16 | AUTO | | DB/5 . 0.0 | 20 | 29,757 | | | 3,06 |
| | LES | 952001 S EXC | LUSION | | | | | |
| | | | | | <5,951 | •Þ | | <61 |
| | TOTA | L K-1 | DEDDE | CTA | TTON | | | |
| | | D K-1 | DEFRE | LIA | 23,806 | • | 0. | 2,44 |
| | , | | | T | | | | |
| | ******* | | | | | | | |
| | | | | | <u> </u> | <u> </u> | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | Т— | | | · T · · · · · · · · · · · · · · · · · · | |
| | | | | | | | | |
| | | <u> </u> | | - | <u> </u> | | | |
| | 1 1 | | | | | <u> </u> | | |
| | | | | | | | | |
| | 1 1 | | T | T | | | | |
| | | 1 | | T | | | | |
| | | | | | | | | |
| | 1 1 | | | | | | | |
| | 1 1 | | | Ι | | <u> </u> | | |
| 3 | | T | T | 1 | | | | |
| 3 | | γ | | 1 | | 1 | | |
| | | | | <u> </u> | | | | |
| | | | | <u> </u> | L | <u> </u> | | |
| | | | | | | | | |
| | 1 1 | | <u> </u> | | | | | |
| 8 | | | | 1 | | <u> </u> | | |
| T | · · · · · · · · · · · · · · · · · · · | | | .4 | | | | |
| | | | 1 | <u> </u> | | <u> </u> | | |
| | | | <u> </u> | | | | | |
| | | I | <u> </u> | | | | | |
| 2 | | 1 | 1 | | | | | |
| 44.00 | | 57 c d | and the same of the same of | <u> </u> | Comment of North 新加州(A | The second second | | |

| Schooling School (OU) 1995 | AND AND STREET, NO. 11 | |
|--|--|--|
| And drawn and on the state of t | Social receipt the owner. | |
| | Person was suff-ungleyinant | 200.000 |
| the supplication of the su | income a | |
| ROY E BARNES | The state of the s | The state of the s |

Section B - Long Schedule SE Part | Self-Employment Tax Note: If your only income subject to self-employment tax is church employee income, skip lines 1 through 4b. Enter -0- on line 4c and go to line 5a. Income from services you performed as a minister or a member of a religious order is not church employee income. See page SE-1. If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), 1 line 15a. Note: Skip this line if you use the farm optional method. See page SE-3 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; and Schedule K-1 (Form 1065), line 15a (other than farming). Ministers and members of religious orders see page SE-1 for amounts to report on this line. See page SE-2 for other income to report. Note: Skip this line if you use the nonfarm optional method. See page SE-3 SEE STATEMENT 16 1,185,083. 2 1,185,083. 3 Combine lines 1 and 2 1,094,424. 4 a If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter the amount from line 3 42 40 b If you elected one or both of the optional methods, enter the total of lines 15 and 17 here Combine lines 4a and 4b. If less than \$400, do not file this schedule; you do not owe self-employment 1,094,424. 4c tax. Exception. If less than \$400 and you had church employee income, enter -0- and continue. 5 a Enter your church employee income from Form W-2. Caution: See page SE-1 for b Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-. 5b 1,094,424. 6 Net earnings from self-employment. Add lines 4c and 5b Maximum amount of combined wages and self-employment earnings subject to social security tax or 61,200.00 7 the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 1995 8 a Total social security wages and tips (total of boxes 3 and 7 on Form(s) 12,333. 82 W-2) and railroad retirement (tier 1) compensation 12,333. 8c Add lines 8a and 8b 48,867. Subtract line 8c from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 g 6,060. 18 Multiply the smaller of line 6 or line 9 by 12.4% (.124) 10 31,738. 11 Multiply line 6 by 2.9% (.029) 37,798 Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 47. 12 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.5). Enter the result here and on Form 1048, line 25 18,899 Part Doptional Methods To Figure Net Earnings Farm Optional Method. You may use this method only it: Your gross farm income was not more than \$2,400 or Your gross farm income ¹ was more than \$2,400 and your net farm profits ² were less than \$1,733. 1,600.00 14 Maximum income for optional methods 14 Enter the smaller of: two-thirds (2/3) of gross farm income¹ (not less than zero) or \$1,600. Also, include 15 this amount on line 4b above Nonfarm Optional Method. You may use this method only if: Your net nonfarm profits 3 were less than \$1,733 and also less than 72.189% of your gross nonfarm income, and You had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. Caution. You may use this method no more than five times. 18 Subtract line 15 from line 14 15 Enter the smaller of: two-thirds (2/3) of gross nonfarm income (not less than zero) or the amount on

¹ From Schedule F, line 11, and Schedule K-1 (Form 1065), line 15b. ² From Schedule F., line 36, and Schedule K-1 (Form 1065), line 15a. LHA For Paperwork Reduction Act Notice, see Form 1848 Instituct

line 16. Also, include this amount on line 4b above.

From Schedule C , line 7; Schedule C-EZ, line 1; and Schedule K-1 (Form 1065), line 15c.

From Schedule C., line 31; Schedule C-EZ, line 3; and Schedule K-1 (Form 1065), line 15a.

Name(s) shown on return

Attach to your tax return.

| TOT L G PARTE DARNES | ROY | E | & | MARTE | BARNES |
|----------------------|-----|---|---|-------|--------|
|----------------------|-----|---|---|-------|--------|

1 Enter here the gross proceeds from the sale or exchange of real estate reported to you for 1995 on Form(s) 1099-S

| | art I Sales Other | inan Casuai | ty or Theft | - Property Heic | more inan | | | | | |
|---------------|--|--|---|--|--|--|---|--|------------|---------------------------------------|
| 2 | (a) Description of property | (b) Date acquired (mo., day, yr.) | (C) Date sold (mo., day, yr.) | (d) Gross sales price | (8) Depreciation allowed or allowable since acquisition | (f) Cost o basis, improveme expense o | plus ints and | (g) LOSS (f) minus the sum of (d) and (e | - 1 (| (h) GAIN (d) plus (e) minus (f) |
| JΑ | JSTELL | | | | | - | | | | |
| P'J | RS. | | | | - | | | | | 41,566 |
| | | | | 1 | | | ····· | | | , |
| | | | 1 | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | ····· |
| | | | | | | | | | | |
| | ····· | T | | | | | | | - | |
| 3 | Gain if any from F | orm 4684 line 30 | | | | | - | | ***** | · · · · · · · · · · · · · · · · · · · |
| 4 | Section 1231 gain t | from inclaliment cale | e from Earm 695 | 52, line 26 or 37 | • | | 3 | Ⅎ | | |
| 5 | Section 1231 gain | or (loce) from likeki | sd evokenace to | 04, MHE 20 01 3/ | | •••••• | 4 | | | |
| 6 | Gain if any from hi | on (1055) Hotel like ke | nu excualityes iro | m Form 8824 | ····· | | . 5 | | | · · · · · · · · · · · · · · · · · · · |
| 7 | Add fines 2 through | e Sin selumes (a) se | an casualty or the | nt | | | . 6 | | | 11 ECC |
| 8 | Combine selumne | rour columns (g) ar | Ю (П) | | | | | 1 | | 11,566 |
| 0 | Continue Commes (| g) and (n) or me /. | Enter gain or (los | s) here, and on the ap | propriate line as fo | oliows: | • | | 8 4 | 11,566 |
| | | | | chedule K, line 6. Skip | | | | | | |
| | | | | nstructions for Form 1 | | | 6. Skip li | ines 9, | | - |
| | | | | rporation is subject to | | | | | | |
| | | | | line 12 below and ski | | | | | | |
| | | | | e recaptured in an ear | lier year, enter the | gain as a lon | o-term c | aoitai | * 1 | |
| | gain on Schedule D | and alde lines 0 40 | | | | • | | 2000 | | |
| | | | | | | | | | | 950 |
| 9 | Nonrecaptured net | section 1231 losses | from prior years | | | | | | 9 | |
| - | Nonrecaptured net s Subtract line 9 from | section 1231 losses line 8. If zero or les | from prior years s, enter -0 Also | enter on the appropri | ate line as follows: | | | | ş 18 | |
| - | Nonrecaptured net s Subtract line 9 from 8 corporations - En | section 1231 losses line 8. If zero or les ter this amount on S | from prior years s, enter -0 Also chedule D (Form | enter on the appropris | ate line as follows: skip lines 12 and 1 | 3 below. | ········· | | | |
| - | Nonrecaptured net s Subtract line 9 from S corporations - Ent All others - If line 10 | section 1231 losses line 8. If zero or les ter this amount on S D is zero, enter the a | from prior years s, enter -0 Also chedule D (Form mount from line 8 | enter on the appropris 1120S), line 13, and s 3 on line 13 below. If li | ate line as follows: skip lines 12 and 1 ne 10 is more than | 3 below. | ········· | | | |
| 0 | Nonrecaptured net s Subtract line 9 from S corporations - En All others - If line 10 line 9 on line 13 belo | section 1231 losses lime 8. If zero or les ter this amount on S D is zero, enter the ar ow, and enter the ar | from prior years s, enter -0 Also chedule D (Form mount from line 8 ount from line 10 | enter on the appropris 1120S), line 13, and s 3 on line 13 below. If li | ate line as follows: skip lines 12 and 1 ne 10 is more than | 3 below. | ········· | | | |
| 0 | Nonrecaptured net s Subtract line 9 from S corporations - En All others - If line 10 line 9 on line 13 belo | section 1231 losses line 8. If zero or les ter this amount on S D is zero, enter the a | from prior years s, enter -0 Also chedule D (Form mount from line 8 ount from line 10 | enter on the appropris | ate line as follows: skip lines 12 and 1 ne 10 is more than | 3 below. | ········· | | | |
| 9 0 2 a | Nonrecaptured net s Subtract line 9 from 8 corporations - Ent All others - If line 10 line 9 on line 13 belo | section 1231 losses ine 8. If zero or les ter this amount on S D is zero, enter the an ow, and enter the am ary Gains and | from prior years s, enter -0 Also chedule D (Form mount from line 8 ount from line 10 Losses | enter on the appropris 1120S), line 13, and s 3 on line 13 below. If li 3 as a long-term capita | ate line as follows: skip lines 12 and 1 ne 10 is more than Il gain on Scheduk | 3 below. zero, enter t | ········· | unt from | | |
| o Pai | Nonrecaptured net s Subtract line 9 from 8 corporations - Ent All others - If line 10 line 9 on line 13 belo | section 1231 losses ine 8. If zero or les ter this amount on S D is zero, enter the an ow, and enter the am ary Gains and | from prior years s, enter -0 Also chedule D (Form mount from line 8 ount from line 10 Losses | enter on the appropris 1120S), line 13, and s 3 on line 13 below. If li | ate line as follows: skip lines 12 and 1 ne 10 is more than Il gain on Scheduk | 3 below. zero, enter t | he amou | unt from | | |
| o Pai | Nonrecaptured net s Subtract line 9 from 8 corporations - Ent All others - If line 10 line 9 on line 13 belo | section 1231 losses ine 8. If zero or les ter this amount on S D is zero, enter the an ow, and enter the am ary Gains and | from prior years s, enter -0 Also chedule D (Form mount from line 8 ount from line 10 Losses | enter on the appropris 1120S), line 13, and s 3 on line 13 below. If li 3 as a long-term capita | ate line as follows: skip lines 12 and 1 ne 10 is more than Il gain on Scheduk | 3 below. zero, enter t | he amou | unt from | | |
| o Pai | Nonrecaptured net s Subtract line 9 from 8 corporations - Ent All others - If line 10 line 9 on line 13 belo | section 1231 losses ine 8. If zero or les ter this amount on S D is zero, enter the an ow, and enter the am ary Gains and | from prior years s, enter -0 Also chedule D (Form mount from line 8 ount from line 10 Losses | enter on the appropris 1120S), line 13, and s 3 on line 13 below. If li 3 as a long-term capita | ate line as follows: skip lines 12 and 1 ne 10 is more than Il gain on Scheduk | 3 below. zero, enter t | he amou | unt from | | |
| o Pai | Nonrecaptured net s Subtract line 9 from 8 corporations - Ent All others - If line 10 line 9 on line 13 belo | section 1231 losses ine 8. If zero or les ter this amount on S D is zero, enter the an ow, and enter the am ary Gains and | from prior years s, enter -0 Also chedule D (Form mount from line 8 ount from line 10 Losses | enter on the appropris 1120S), line 13, and s 3 on line 13 below. If li 3 as a long-term capita | ate line as follows: skip lines 12 and 1 ne 10 is more than Il gain on Scheduk | 3 below. zero, enter t | he amou | unt from | | |
| o Pai | Nonrecaptured net s Subtract line 9 from 8 corporations - Ent All others - If line 10 line 9 on line 13 belo | section 1231 losses ine 8. If zero or les ter this amount on S D is zero, enter the an ow, and enter the am ary Gains and | from prior years s, enter -0 Also chedule D (Form mount from line 8 ount from line 10 Losses | enter on the appropris 1120S), line 13, and s 3 on line 13 below. If li 3 as a long-term capita | ate line as follows: skip lines 12 and 1 ne 10 is more than Il gain on Scheduk | 3 below. zero, enter t | he amou | unt from | | |
| o Pai | Nonrecaptured net s Subtract line 9 from 8 corporations - Ent All others - If line 10 line 9 on line 13 belo | section 1231 losses ine 8. If zero or les ter this amount on S D is zero, enter the an ow, and enter the am ary Gains and | from prior years s, enter -0 Also chedule D (Form mount from line 8 ount from line 10 Losses | enter on the appropris 1120S), line 13, and s 3 on line 13 below. If li 3 as a long-term capita | ate line as follows: skip lines 12 and 1 ne 10 is more than Il gain on Scheduk | 3 below. zero, enter t | he amou | unt from | | |
| o Pai | Nonrecaptured net s Subtract line 9 from 8 corporations - Ent All others - If line 10 line 9 on line 13 belo | section 1231 losses ine 8. If zero or les ter this amount on S D is zero, enter the an ow, and enter the am ary Gains and | from prior years s, enter -0 Also chedule D (Form mount from line 8 ount from line 10 Losses | enter on the appropris 1120S), line 13, and s 3 on line 13 below. If li 3 as a long-term capita | ate line as follows: skip lines 12 and 1 ne 10 is more than Il gain on Schedule y held 1 year or les | 3 below. zero, enter t | he amou | unt from | | |
| Pal | Nonrecaptured net s Subtract line 9 from S corporations - En: All others - If line 10 line 9 on line 13 belo The corporation of | section 1231 losses fine 8. If zero or les ter this amount on S D is zero, enter the arrow, and enter the arrow Gains and osses not included to | from prior years s, enter -0 Also chedule D (Form mount from line 8 count from line 10 Losses on lines 12 throug | enter on the appropri 1120S), line 13, and 3 3 on line 13 below. If li 0 as a long-term capita th 18 (include propert | ate line as follows: skip lines 12 and 1 ne 10 is more than al gain on Schedule y held 1 year or les | 3 below. zero, enter to D. s): | he amou | unt from | | |
| Pai | Nonrecaptured net s Subtract line 9 from S corporations - En: All others - If line 10 line 9 on line 13 belo Cordinar Ordinary gains and I | section 1231 losses line 8. If zero or les ter this amount on S D is zero, enter the an ow, and enter the am ory Gains and osses not included to | from prior years s, enter -0 Also chedule D (Form mount from line 8 count from line 10 Losses on lines 12 throug | enter on the appropris 1120S), line 13, and s 3 on line 13 below. If li 0 as a long-term capita th 18 (include propert | ate line as follows: skip lines 12 and 1 ne 10 is more than al gain on Schedule y held 1 year or les | 3 below. zero, enter t | he amou | unt from | | |
| Pal | Nonrecaptured net s Subtract line 9 from S corporations - En: All others - If line 10 line 9 on line 13 belo Cordinary gains and I Loss, if any, from line Gain, if any, from line | section 1231 losses line 8. If zero or les ter this amount on S D is zero, enter the an ow, and enter the am ovy Gains and osses not included of the second | from prior years s, enter -0 Also chedule D (Form mount from line 8 count from line 10 Losses on lines 12 throug | enter on the appropri 1120S), line 13, and 3 3 on line 13 below. If li 0 as a long-term capita th 18 (include propert | ate line as follows: skip lines 12 and 1 ne 10 is more than al gain on Schedule y held 1 year or les | 3 below. zero, enter to D. s): | 12 13 | unt from | | |
| Par | Nonrecaptured net s Subtract line 9 from S corporations - En All others - If line 10 line 9 on line 13 belo Cordinary gains and I Loss, if any, from line Gain, if any, from line Gain, if any, from line | section 1231 losses fine 8. If zero or les ter this amount on S is zero, enter the arrow, and enter the arrow, and enter the arrow Gains and osses not included to the second section of the second section in the section | from prior years s, enter -0 Also chedule D (Form mount from line 8 count from line 10 Losses on lines 12 throug | enter on the appropris 1120S), line 13, and 3 3 on line 13 below. If li 0 as a long-term capita th 18 (include propert | ate line as follows: skip lines 12 and 1 ne 10 is more than Il gain on Schedule y held 1 year or les | 3 below. zero, enter to D. s): | 12 13 14 | unt from | | |
| Par | Nonrecaptured net s Subtract line 9 from S corporations - En All others - If line 10 line 9 on line 13 belo Cordinary gains and I Loss, if any, from line Gain, if any, from line Net gain or (loss) fro | section 1231 losses line 8. If zero or les ter this amount on S D is zero, enter the arrow, and enter the array Gains and osses not included to see 8 | from prior years s, enter -0 Also chedule D (Form mount from line 8 rount from line 10 Losses on lines 12 throug line 9 If applicable | enter on the appropris 1120S), line 13, and s 3 on line 13 below. If li 2 as a long-term capita th 18 (include propert | ate line as follows: skip lines 12 and 1 ne 10 is more than Il gain on Schedule y held 1 year or les | 3 below. zero, enter to D. s): | 12 13 14 15 | unt from | | |
| Pai | Nonrecaptured net s Subtract line 9 from S corporations - Em All others - If line 10 line 9 on line 13 belo Cordinary gains and I Loss, if any, from line Gain, if any, from line Gain, if any, from line Net gain or (loss) fro Ordinary gain from line | esection 1231 losses fine 8. If zero or les ter this amount on S is zero, enter the arrow, and enter the arrow, and enter the arrow Gains and losses not included to see 8 | from prior years s, enter -0 Also chedule D (Form mount from line 8 rount from line 10 LOSSOS on lines 12 throug line 9 If applicable 31 and 38a n Form 6252, line | enter on the appropris 1120S), line 13, and 3 3 on line 13 below. If li 0 as a long-term capita th 18 (include propert | ate line as follows: skip lines 12 and 1 ne 10 is more than I gain on Schedule y held 1 year or les | 3 below. zero, enter t 9 D. | 12 13 14 15 16 | unt from | | |
| Par | Nonrecaptured net s Subtract line 9 from S corporations - En All others - If line 10 line 9 on line 13 belo Cordinar Ordinary gains and line Gain, if any, from line Gain, if any, from line Het gain or (loss) fro Ordinary gain from in Ordinary gain from loss | section 1231 losses line 8. If zero or les ter this amount on S is zero, enter the an ow, and enter the am ory Gairs and osses not included of e 8 e 8, or amount from e 33 m Form 4684, lines stallment sales from s) from like-kind exces | from prior years s, enter -0 Also chedule D (Form mount from line 8 count from line 10 Losses on lines 12 through line 9 If applicable 31 and 38a n Form 6252, line thanges from Form | enter on the appropris 1120S), line 13, and 3 3 on line 13 below. If li 3 as a long-term capita th 18 (include propert e 25 or 36 m 8824 | ate line as follows: skip lines 12 and 1 ne 10 is more than il gain on Schedule y held 1 year or les | 3 below. zero, enter to D. s): | 12 13 14 15 | unt from | | |
| Par l | Nonrecaptured net s Subtract line 9 from S corporations - En: All others - If line 10 line 9 on line 13 belo Cordina Ordinary gains and line Gain, if any, from line Gain, if any, from line Net gain or (loss) fro Ordinary gain from in Ordinary gain or (loss Recapture of section | section 1231 losses line 8. If zero or les ter this amount on S is zero, enter the an ow, and enter the am ory Gairs and osses not included o e 8 e 8 e 8, or amount from e 33 m Form 4684, lines istallment sales from s) from like-kind exc | from prior years s, enter -0 Also chedule D (Form mount from line 8 count from line 10 Losses on lines 12 throug line 9 lf applicable 15 and 38a 1 Form 6252, line thanges from Fortilion for partners a | enter on the appropris 1120S), line 13, and 3 3 on line 13 below. If li 0 as a long-term capita th 18 (include propert | ate line as follows: skip lines 12 and 1 ne 10 is more than il gain on Schedule y held 1 year or les | 3 below. zero, enter to D. s): | 12 13 14 15 16 | unt from | | |
| al | Nonrecaptured net s Subtract line 9 from S corporations - En: All others - If line 10 line 9 on line 13 belo Cordinary gains and I Loss, if any, from line Gain, if any, from line Gain, if any, from line Net gain or (loss) fro Ordinary gain from in Ordinary gain or (loss Recapture of section dispositions by partn | esection 1231 losses line 8. If zero or les ter this amount on S o is zero, enter the arrow, and enter the arrow Gains and osses not included o osses not included of the series of the series and osses not included of the series of the serie | from prior years s, enter -0 Also chedule D (Form mount from line 8 count from line 10 Losses on lines 12 throug line 9 if applicable 31 and 38a on Form 6252, line thanges from Fort tion for partners a | enter on the appropris 1120S), line 13, and 3 3 on line 13 below. If li 3 as a long-term capita th 18 (include propert e 25 or 36 m 8824 | ate line as follows: skip lines 12 and 1 ne 10 is more than il gain on Schedule y held 1 year or les | 3 below. zero, enter to D. s): | 12 13 14 15 16 | unt from | | |
| Pal | Nonrecaptured net s Subtract line 9 from S corporations - En: All others - If line 10 line 9 on line 13 belo Cordina Ordinary gains and line Gain, if any, from line Gain, if any, from line Net gain or (loss) fro Ordinary gain from in Ordinary gain or (loss Recapture of section | esection 1231 losses line 8. If zero or les ter this amount on S o is zero, enter the arrow, and enter the arrow Gains and osses not included o osses not included of the series of the | from prior years s, enter -0 Also chedule D (Form mount from line 8 count from line 10 Losses on lines 12 throug line 9 if applicable 31 and 38a on Form 6252, line thanges from Fort tion for partners a | enter on the appropris 1120S), line 13, and 3 3 on line 13 below. If li 2 as a long-term capita 2 in 18 (include propert 25 or 36 25 or 36 36 m 8824 36 and S corporation sha | ate line as follows: skip lines 12 and 1 ne 10 is more than il gain on Schedule y held 1 year or les | 3 below. zero, enter to D. s): | 12 13 14 15 16 | unt from | | |

(1) If the less on limit 12 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here and on line 22 of Schedule A (Form 1040). Identify as from Form 4797, line 20b(1)."

For individual returns:

286(2)

| | | MANA BACK | | | | |
|----------------|---|-----------|------------------|--------------------|-------------------|------------------------|
| <u>f</u> | | | | | | married and A. A. Serv |
| P | art III Gain From Disposition of Prope | rty Un | der Sections 1 | 245, 1250, 1252, 1 | 254, and 1266 | |
| 21 | (a) Description of section 1245, 1250, 1252, 1254, or 12 | 255 prope | rtv [.] | | (b) Date acquired | (e) Date sold |
| - | | | | - | (mo., day, yr.) | (mo., day, yr.) |
| | <u> </u> | | | | | |
| _; | | | | | | |
| | | | | | | |
| _ | Relate lines 21A through 21D to these columns | | Property A | Property B | Property C | Property D |
| 22 | Gross sales price (Note: See line 1 before completing.) | 22 | T TOPOLLY A | 1 topeny b | rioperty C | riupanty D |
| 23 | Cost or other basis plus expense of sale | 23 | | | | |
| 24 | Depreciation (or depletion) allowed or allowable | 24 | | | | |
| 25 | Adjusted basis. Subtract line 24 from line 23 | 25 | | | | |
| 26 | Total gain. Subtract line 25 from line 22 | 26 | | | | |
| 27 | If section 1245 property: | | | | | |
| | Depreciation allowed or allowable from line 24 | 272 | | | | |
| | Enter the smaller of line 26 or 27a | 27b | | | | |
| 28 | If section 1250 property: If straight line depreciation was used, enter -0- on line 28g, except for a corporation subject to section 291. | | | | | |
| ; | Additional depreciation after 1975 | 28a | | | | |
| ł | Applicable percentage multiplied by the smaller of line 26 or line 28a | 28b | | | | |
| c | Subtract line 28a from line 26. If residential rental property or line 26 is not more than line 28a, skip lines 28d and 28e | 28c | | | | |
| 1 | Additional depreciation after 1969 and before 1976 | 284 | | | | |
| • | Enter the smaller of line 28c or 28d | 28e | | | | |
| | | | | | | |
| f | Section 291 amount (corporations only) | 281 | | | | |
| | Add lines 28b, 28e, and 28f | 284 | | | | |
| 29 2 | If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership. Soil, water, and land cleaning expenses | 29a | | | | |
| b | Line 29a multiplied by applicable percentage | 29b | | | | |
| 3 | Enter the smaller of line 26 or 29b | 29¢ | | | | |
| | If section 1254 property: Intangible drifting and development costs, expenditures for development of mines and other natural deposits, and mining exploration costs | 30a | | | | |

| | The state of the contract of the contract of the state of | | |
|----|--|------|--|
| 32 | Total gains for all properties. Add columns A through D, line 26 | 32 | |
| 33 | Add columns A through D, lines 27b, 28g, 29c, 30b, and 31b. Enter here and on line 14 | 33 | |
| 34 | Subtract line 33 from line 32. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion | 4000 | |
| | from other than casually or theil on Form 4797 line 6 | 14 | |

Part IV Recapture Amounts Under Sections I79 and 280F(b)(2) When Business Use Drops to 50% or Less See instructions.

30b

312

316

| | | | (a) Section 17 9 | (b) Section 280F(b)(2) |
|----|--|----|----------------------------|---------------------------|
| 35 | Section 179 expense deduction or depreciation allowable in prior years | 35 | | |
| 35 | Recomputed depreciation | 36 | | |
| 37 | Recapture amount, Subtract line 30 from line 35 | 37 | e de Maria de Alba e | |
| | | | | |

b Enter the smaller of line 26 or 30a

b Enter the smaller of line 26 or 31a

31 If section 1255 property:

a Applicable percentage of payments excluded from income under section 126

iernative Minimum Tax—Individuels

Internal Revenue Se

Name(s) shown on Form 1040

Attach to Form 1040, Form 1040NR, or Form 1040-T.

Form 6251(1995)

Your social security number

ROY E & MARIE BARNES Part I Adjustments and Preferences 1 If you itemized deductions on Schedule A (Form 1040) (or you entered the amount from Form 1040-T, Section B, line t, on Form 1040-T, line 20), go to line 2. Otherwise, enter your standard deduction from Form 1040, line 34 (or Form 1040-T, line 20), and go to line 6 2 Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2 1/2% of Form 1040, line 32 (Form 1040-T filers, enter the smaller of Section B, line c or 2 1/2% of Form 1040-T, line 16) 2 3 Taxes. Enter the amount from Schedule A (Form 1040), line 9 (or the total of lines d through g of Form 1040-T, Section B) 63,139. 3 4 Certain interest on a home mortgage not used to buy, build, or improve your home 4 5 Miscellaneous itemized deductions. Enter the amount from Schedule A (Form 1040), line 26 (or Form 1040-T, Section B, line r) 5 6 Refund of taxes. Enter any tax refund from Form 1040, line 10 or 21 (or Form 1040-T, line 4 or line 9) <37. 6 7 Investment interest. Enter difference between regular tax and AMT deduction 7 8 Post-1986 depreciation. Enter difference between regular tax and AMT depreciation 8 Adjusted gain or loss. Enter difference between AMT and regular tax gain or loss 9 10 Incentive stock options. Enter excess of AMT income over regular tax income 10 11 Passive activities. Enter difference between AMT and regular tax income or loss SEE STATEMENT 1,983. 11 12 Beneficiaries of estates and trusts. Enter the amount from Schedule K-1 (Form 1041), line 8 12 13 Tax-exempt interest from private activity bonds issued after 8/7/86 13 14 Other. Enter the amount, if any, for each item and enter the total on line 14. a Charitable contributions h Loss limitations b Circulation expenditures I Mining costs c Depletion j Patron's adjustment d Depreciation (pre-1987) k Pollution control facilities Installment sales Research and experimental f Intangible drilling costs m Tax shelter farm activities Long-term contracts n Related adjustments 14 15 Total Adjustments and Preferences. Combine lines 1 through 14 65,085. 15 Alternative Minimum Taxable Income 16 Enter the amount from Form 1049, line 35 (or Form 1040-T, line 21). If less than zero, enter as a (loss) 1,215,642. 15 17 Net operating loss deduction, if any, from Form 1040, line 21. Enter as a positive amount ______ 17 18 If Form 1040, line 32 (or Form 1040-T, line 16), is over \$114,700 (over \$57,350 if married filing separately), and you itemized deductions, enter the amount, if any, from line 9 of the worksheet for Schedule A. (Form 1040), line 28 (or line 9 of the worksheet for Section B, line t, of Form 1040-T) <37,813.> 18 1,242,914. 19 Combine lines 15 through 18 -----19 20 Alternative tax net operating loss deduction. 20 21 Afternative Minimum Taxable Income. Subtract line 20 from line 19. (If married filling separately and line 21 is more than \$165,000, see instructions.) 1,242,914. 21 Eartell Exemption Amount and Alternative Minimum Tax 22 Exemption Amount. (If this form is for a child under age 14, see instructions.) If your filing status is: And line 21 is not over: Enter on line 22: Single or head of household \$112,500 \$33,750 Married filing jointly or qualifying widow(er) 150,000 45,000 0. 22 Married filing separately 22,500 75,000 If fine 21 is over the amount shown above for your filing status, see instructions. 23 Subtract line 22 from line 21. If zero er less, enter -0- here and on lines 26 and 28 1,242,914. 23 24 If line 23 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 23 by 26% (.26). Otherwise, multiply line 23 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result 344,516. 24 25 Alternative minimum tax foreign tax credit. 25 28 Tentative minimum tax. Subtract line 25 from line 24 344,516. 26 27 Enter your tax from Form 1040, line 38 (plus any amount from Form 4970 included on Form 1040, line 39), minus any foreign tax credit from Form 1940, Inc. 43 (Form 1040-T filers, enter the amount from Form 1040-T, line 26) 457,083. 28 Alternative Minimum Tax. (If this form is for a child under age 14, see instructions.) Subtract line 27 from line 26. If zero or less, enter -0-. Enter here and on Form 1040, line 48 (or Form 1040-T, line 31) For Paperwork Reduction Act Notice, see separate instructions.

| | | <u> </u> | | | I | I | | | | | T | I | \mathbf{I} | I | | | | | | | | | | | \Box | I | I | I | I | | | | | 16 X14 | | A CONTRACTOR |
|--|---|----------------|-------------|--------------------|------------------------|---|----------------|--------------|--------|---------------|-------------------|---------|--------------|------------------|----------------|----------------|----------------------|----------|------------------|----------|-----------------|-------------------|-----------------|--------|--------------|------------------|------------------|-----|------|------------------------|---------------------|-----|-----|--------|-------------|--------------------|
| | | | | | | | | | | | | 2 2 | | | nesies. | *** | 3.0 | 1 | 312.6 50 % | | | | | | | | | 1 | - | | | *** | - 4 | | in the same | - |
| | 7750 | | | | 2 | | | | 4 | | | | | | | 100 | | | | | | | | | | | 1 | 1 | | * | | 4E | 100 | | 1.44 | Sec. |
| The second secon | | Social Sector | | Forma | | | | | | | - | | | **= | | 200 | | | | - 10 AL | - 12 | XIII (| | | | - | *** | cen | eres | v d | (* 1 2 1 | | | | | |
| | | | | Form 6251, Une 14h | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | RT | | Adjustment | Form 8251, Une 11 | | | | 1,983. | 1,983. | | | | | | | | | | | | | | | | | | | | | - 1 | 1,983. | | | | | |
| | ALTERNATIVE MINIMUM TAX RECONCILIATION REPORT | | | Form 6251, Line 9 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | VATIVE MINIMUM TAX | | | Form 8251, Line 8 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | ALTERI | | n com | | | | <5,962.5 | 1,303. | 213. | | 41,566. | 41,566. | | | 144,459. | 144,459. | | 000 | 10,028. | 10,020. | | C3 113 K | 72/175 | 107116 | | <3.210.5 | <3,210.5 | | | | | | | | | |
| | | & MARIE BARNES | Description | | ENTAL BUILDINGS & HOUS | | ARGULAK INCOME | AMT NATIONAL | | AUSTELL PTRS. | REGULAR GAIN/LOSS | | | EFFICIENCY LODGE | REGULAR INCOME | AMI NET INCOME | TAWVEDS DEATHW ACCOU | T AD THE | * AMT NET TWOOME | TON TIME | ARC HNTERDRISES | * DEGIT AR INCOME | TANCONI LEN EWA | | USTELL PTRS. | * REGULAR INCOME | * AMT NET INCOME | | | ** TOTAL ADI & DOUG ** | OTO & FASE | | (A) | | | |
| | | ROY E | Form | | E | | | | | 4797 A | | | T | K1- | | | K 1 | \top | | | KI-A | 4 | | | K1- A | | | | | * | | | | | de ' | 619811 09-27-96 |

ALTERNATIVE MINIMUM TAX DEPRECIATION REPORT

| isset Imber | DESCRIPTION | AMT METHOD | AMT LIFE | REGULAR DEPRECIATION | AMT DEPRECIATION | AMT Adjustment |
|----------------|---------------------------------------|---------------|----------------|---------------------------------------|---------------------|--|
| | RENTAL BUILDINGS & | | | | | |
| | HOUSES | | 1 | | | |
| 4 | BLDG | SL | 15.00 | 5,750. | 5,750. | |
| 5 | HOUSE(LOT 8000) | SL | 15.00 | 2,317. | 2,317. | |
| 6 | HOUSE (LOT 12,000) | SL | 19.00 | 1,680. | 1,680. | |
| 7 | CARPET | SL | 40.00 | 58. | 40. | |
| | APPLIANCE | SL | 40.00 | | | |
| | FENCE | SL | | 27. | 18. | |
| | | <u>рп</u> | 40.00 | 31. | 21. | |
| 10 | 668 BARNES DRIVE (LOT | | | | | |
| | 5000) | SL | 40.00 | 1,669. | 1,148. | 5 |
| | HVAC | 150DB | | 352. | 283. | |
| | HVAC | 150DB | | 914. | 616. | 2 |
| 13 | HOLLY SPRINGS HOUSE | SL | 40.00 | 3,385. | 2,327. | 1,0 |
| | ** SUBTOTAL ** | | | 16,183. | 14,200. | 1,9 |
| | | | | | | -/- |
| | BARNES BROWNING | | | | | |
| | TANKSLEY & CASUR | | - | | | |
| | | 15000 | E 00 | 2 440 | 2 442 | |
| 10 | | 150DB | p.00 | 2,448. | 2,448. | |
| | ** SUBTOTAL ** | | | 2,448. | 2,448. | |
| | | | | | | |
| | *** GRAND TOTAL *** | | | | | |
| | | | | 18,631. | 16,648. | 1,98 |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | ** | | | | ······································ |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| 1 | | | I | | | . 4 |
| | | | | | :. 1 | |
| | | | | - | .A | |
| | | | | | | |
| - + | | | | | | |
| | | + | | · · · · · · · · · · · · · · · · · · · | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| - | | | | | | |
| | · · · · · · · · · · · · · · · · · · · | | | | 18 68 | ************************************** |
| | | | -A-A-A | | | |
| | i | 1 | 1 | | | |

County Medium Septemblinous Secretions (1999)

and a function 1998, 1998, 1999

| Social security | number |
|-----------------|--|
| 725 | Control of the last of the las |
| | |
| Employer idea | tification number |
| Linguis iou | |
| 3 | |

ROY E & MARIE BARNES

| | Before you begin, read Who Must File in the instructions. | | |
|------|---|----------------|-----------------------|
| A | Did you pay any one household employee cash wages of \$1,000 or more in 1995? | | |
| | Yes. Skip questions B and C and go to Part I. No. Go to question B. | | |
| B | Did you withhold Federal income tax during 1995 for any household employee? | | |
| | Yes. Skip question C and go to Part I. No. Go to question C. | | |
| C | Did you pay total cash wages of \$1,000 or more in any calendar quarter of 1994 or 1995 to household employees? | | |
| | No. Stop. Do not file this schedule. Yes. Skip Part I and go to Part II. | | |
| P | art I Social Security, Medicare, and Income Taxes | | |
| 1 | Total cash wages subject to social security taxes 1 6,040. | | |
| 2 | Social security taxes. Multiply line 1 by 12.4% (.124) | 2 | 749. |
| 3 | Total cash wages subject to Medicare taxes | | |
| ı | Medicare taxes. Multiply line 3 by 2.9% (.029) | 4 | 175. |
| ; | Federal income tax withheld, if any | 5 | |
| ; | Add lines 2, 4, and 5 | 6 | 924. |
| , | Advance earned income credit (EIC) payments, if any | 7 | |
| } | Total social security, Medicars, and Income taxes. Subtract line 7 from line 6 | 8 | 924. |
| 1 | Did you pay total cash wages of \$1,000 or more in any calendar quarter of 1994 or 1995 to household employees? | | |
| | X No. Step. Take the amount from line 8 above and enter it on Form 1040, line 53, or Form 1040A, line 27. If you are not required to file Form 1040 or 1040A, see the instructions. | t | |
| | Yes. Go to Part II. | | ran di |
| OF 1 | Paperwork Reduction Act Notice, see Form 1940 Instructions. | Schedule H (Fo | rm 1040) 1 995 |

| | and the state of t | cultures and a | Land to | ********** | | M.¥a sa | | Maritin 12 - | |
|--------------|--|---|---------------------------------------|----------------------------------|---|---|---|---------------------------------------|--|
| 70 D | d you pay unemployment contribu | | | | | | | | YE TO |
| 11 D | id you pay all state unemployment | contributions for 1995 | hv Andi 1 | 5 19962 | | • | *************************************** | · · · · · · · · · · · · · · · · · · · | ·· |
| 12 W | ere all wages that are taxable for F | UTA tax also taxable for | r vour stat | o, 1990: A'S unamoir | wment tax? | | | ••••••••• | • |
| Next: | If you answered "Yes" to all of the | questions above, con | plete Sect | ion A. | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | ••••• | | ·· |
| | If you answered "No" to any of the | | | | te Section B. | | | | |
| 40. 11 | | | | | ion A | | | | |
| 13 N | ame of the state where you paid un | employment contribut | ions | | · > | | | | |
| 14 3 | ate reporting number as shown or | i state unemployment i | ax retum , | ************* | • • | | | | |
| 15 C | ontributions paid to your state une | molovment fund | | | 1 | 15 | | | |
| | otal cash wages subject to FUTA ta | | | | | | 1 | 6 | |
| | | | | | | | | | |
| 17 FL | TA tax. Multiply line 16 by .008. E | nter the result here, sk | ip Section | | | | 1 | 7 | ~~~ |
| 19 C | umplete ell selveres hele units de | - 1 | | Secti | on B | | | | |
| (a) | emplete all columns below that ap | | | <u> </u> | (a) | | (-) | T //s | /11 |
| Name | State reporting number as shown on state | (C) Taxable wages (as | State exp | d) prience rate riod | (6) State | (f) Multiply col. (c) | (g) Multiply col. (c) | (h) Subtract col. (g) | (i) Contributions |
| state | unemployment tex | defined in state act) | From | То | experience rate | by .054 | by col. (e) | from col. (f). If zero or less, | paid to state unemployment fund |
| | | | | | | | | enter -0 | IUNG |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | · · · · · · · · · · · · · · · · · · · | L | | | | | |
| 40 - | 1.4. | | | | | | | | |
| 19 To | tals | | | | | | 19 | | |
| 20 Ad | d columns (h) and (i) of line 19 | | | | i | 20 | | | |
| | al cash wages subject to FUTA tax | | | | | | 21 | 888 | |
| | , | | · · · · · · · · · · · · · · · · · · · | · | •••••• | | | · | ····· |
| 22 Mu | tiply line 21 by 6.2% (.062) | | | | | ********** | 22 | ! | |
| | | | | | | | | | |
| 23 Mu | Itiply line 21 by 5.4% (.054) | ••••••••••••••••••••••••• | | | | 23 | | | |
| 24 EN | er the smaller of line 20 or line 23 | | | | ••••• | ····· | 24 | | |
| 25 FIL | A tax. Subtract line 24 from line 2 | 9 Enter the recuit hard | and an to | Dark III | | | 25 | | |
| Part | Total Household E | mployment Tax | (es | TEIL HL | ····· | | 23 | | |
| | | | | | | | | | |
| 26 Ent | er the amount from line 8 | ••••• | | • | | ************ | 26 | | |
| | | | | | | | | | |
| | | | ••••• | ••••• | | | 27 | | |
| 28 Are | you required to file Form 1040 or | | | | | | | | |
| لــا | Yes. Stop. Take the amount from complete Part IV below. | m iine 27 above and en | iter it on Fo | im 104 0, lir | 16 53, or for r | 1040A, line 27. De | a not | | |
| | No. You may have to complete | Part IV. | | | | | | | |
| Part | V Address and Signa | | s part only | If required. | | | | <u></u> | ~ |
| Address (| number and street) or P.O. box if mail is a | not delivered to street addr | *** | | | | Apt., | room, or suite no. | |
| | | ******* | | | | | | | |
| City, town | or post office, state, and ZIP code | | | | | | | | |
| Linder on | elties of parking I decime that I have a | minud thin art at 1 | | | | hash ad my to the transfer | · | <u></u> | No need of |
| payment r | alties of perjury, I declare that I have est nade to a state unemployment fund clain | rmied and schedule, inclui ned as a credit was, or is to | ing accomp be, deducte | ng grow gue bai miland arrenu | ents, and to the yments to emph | uses of my knowledge system | ama periet, it is true, co | xrect, and complete | . NO part of may |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | A MANAGE AT LANGE | Web Apple Apples of | | spirit in in | 1997 | | | 140 | regional de la constante de la La constante de la constante d |
| Empl | oyer's signature | | | | | Dedo | | | |

Surremental ruelte de Expense

10 Add the amounts on line 9 of both columns and enter the total here.

This is your supplemental business expense

EU95

1,135.

Social security number Business in which expenses were incurred ROY E BARNES ATTORNEY Part I **Business Expenses and Reimbursements** Column A Column B STEP 1 **Enter Your Expenses** Other than Meals Meals and and Entertainment Entertainment 1 Vehicle expense from line 22 or line 29 2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel 2 3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. De not include meals and entertainment 3 4 Business expenses not included on lines 1 through 3. do not include meals and entertainment SEE STATEMENT 1,135 5 Meals and entertainment expenses. (See instructions.) 5 Total expenses. in Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5 1,135 6 NOTE: If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8. STEP 2 Reimbursements for Expenses Listed in STEP 1 7 Enter amounts that were not reported to you in box 1 of Form W-2. include any amount reported under code "L" in box 13 of your Form W-2 STEP 3 Figure Expenses Subject to the 50% Limitation 8 Subtract line 7 from line 6 1,135 8 If both columns of line 8 are zero, stop here. If Column A is less than zero, report the amount as income. in Column A, enter the amount from line 8 (If zero or less, enter -0-). In Column B, multiply the amount on line 8 by 50% (.50) 1,135

50 F 18 1 1 14

| Ρ | Manage of Consumed | a jare | An e to the assemble to | 4 Presi | e diam'r | transfer and transfer and the second | |
|------------|--|----------|-----------------------------|----------------|---------------------------------------|--------------------------------------|--|
| | tion A General Information | | | | | (a) Vehicle | (b) Vehicle |
| 11 | Enter the date vehicle was placed in service | | | | 11 | | Language and the second |
| 12 | Total miles vehicle was driven during 1995 | | | | 12 | miles | miles |
| 13 | Business miles included on line 12 | | | | 13 | miles | miles |
| 14 | Percent of business use. Divide line 13 by line 1 | | | | | % | % |
| 15 | Average daily round trip commuting distance | | | | | miles | miles |
| 16 | | | | | 1 | miles | miles |
| 17 | Other personal miles. Add lines 13 and 16 and s | | | | | miles | miles |
| 18 | Do you (or your spouse) have another vehicle at | | | | | | Yes No |
| 19 | If you are provided with a vehicle, is personal us | e durin | g off duty hours permitted? | | | Yes _ | No Not applicable |
| 20 | Do you have evidence to support your deduction | ı? | | | | | Yes N |
| 21 | If "Yes," is the evidence written? | | | | | | Yes No |
| | ion B Standard Mileage Rate (Use this section | | | | | | |
| | Multiply line 13 by 30¢ (.30). Enter the result her | | | see instru | ctions) | | 22 |
| | ion C Actual Expenses | <u> </u> | | ehicle | 1000113.7 | | o) Vehicle |
| 23 | Gasoline, oil, repairs, vehicle insurance, etc. | 23 | 10) 1 | J.17.020 | |) | |
| | Vehicle rentals | | | | | | |
| | Inclusion amount | 24b | | | | | _ |
| | Subtract line 24b from line 24a | | | | | | |
| 25 | | . | | | | \dashv | |
| | only if 100% of annual lease value was | | | | | | |
| | included on Form W-2.) | 25 | | | | | |
| 25 | Add lines 23, 24c, and 25 | | | | | | |
| | | 27 | | | | | |
| 27 28 | Multiply line 26 by the percentage on line 14 Depreciation. Enter amount from line 38 below | 28 | | | · · · · · · · · · · · · · · · · · · · | | |
| 29 29 | | . 20 | | | | | |
| C9 | Add lines 27 and 28. Enter total here and on line 1 | 29 | | | | | |
| Secti | ion D Depreciation of Vehicles (Use this section | in only | if you own the vehicle.) | | | | |
| | | | (a) Ve | hicle | | (0 |) Vehicle |
| 34 | Enter cost or other basis | 30 | | | | | |
| 31 | Enter amount of section 179 deduction | 31 | | | | | |
| 2 | Multiply line 30 by line 14 | | | | | | |
| 33 | Enter depreciation method and percentage | 33 | | | | | |
| 34 | Multiply line 32 by the percentage on line 33 | 34 | | | | N. S. | |
| 3 5 | Add lines 31 and 34 | 35 | | | | | |
| | Enter the limitation amount from the table | | | | | | |
| | in the line 36 instructions | 36 | | | | | *** |
| 17 | Multiply fine 36 by the percentage on line 14 | 37 | | | | ***** | |
| | Enter the smaller of line 35 or line 37. Also, | M | 4.7 | | | | |
| | enter this amount on line 28 above | 38 | 44 | 11 | | | |

COA

işaiî.

---4562

ep-reciation and Amortization necessity momentum as Esset Lensey

SUMMARY

Manadal abassa and abassa

Aftach this form to your return.

ses or activity to which this form relates | Identifying numb

| ROY E & MARIE BARNES | | A | LL BUSINE | SS ACT | CVITIE | ES TELEVISION |
|--|--|--|---------------------------------|--|---------------|----------------------------|
| Part Election To Expense Certain Tan | ible Property (Section | n 179) (Note: If you have : | ny *Listed Property | , complete Pa | rt V before | you complete Part I.) |
| 1 Maximum dollar limitation (If an enterpris | | | | | | 17,500. |
| 2 Total cost of section 179 property placed | in service during the | tax year | | •••• | 2 | 23,806. |
| 3 Threshold cost of section 179 property b | | | | | 1 - | \$200,000 |
| 4 Reduction in limitation. Subtract line 3 fro | om line 2. If zero or les | s, enter -0- | | | 4 | 0. |
| 5 Dollar limitation for tax year. Subtract line | 4 from line 1. If zero | or less, enter -0 If married | filing | | | 1.5.500 |
| separately, see instructions | | | | | 5 | 17,500. |
| 6 (a) Description of | of property | | b) Cost | (c) Electe | od cost | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| + momat arrounds b | NGG MYDOYIG | W GEGETON 13 | 70 70 | | 070 | |
| * TOTAL ALLOWABLE P | | ······································ | | | 978. | |
| 7 Listed property. Enter amount from line 2 | | | | | | |
| 8 Total elected cost of section 179 properly | | | | | | |
| 9 Tentative deduction. Enter the smaller of | | | | | | |
| 10 Carryover of disallowed deduction from 1 | | | | | | 17,500. |
| 11 Taxable income limitation. Enter the smal | | | | | | 2,978. |
| 12 Section 179 expense deduction. Add line: | | | | *************************************** | 12 | 2/3/0. |
| 13 Carryover of disallowed deduction to 199 | | | | | ***** | anarhi usad far |
| Note: Do not use Part II or Part III below for its entertainment, recreation, or amusement). Ins | | | , cenurar terephones | s, certain comp | utais, or his | operty used to |
| Part II MACRS Depreciation For Assets | | | (ear (Do Not Includ | le I isted Prone | rtv) | <u></u> |
| mono popresientar re visses | | ion A - General Asset Acco | | o Elected 1 topo | •••, | |
| 14 If you are making the election under secti | | | | r into one or mo | ore neneral | asset accounts |
| check this box. See instructions | on roofistal to group | any assess praced an service | during the tax you | - - 10 000 07 770 | oro gonorur | ▶ □ |
| (a) Classification of property | (b) Month and year placed | (c) Basis for depreciation | (d) Recovery | (e) Convention | (f) Method | (g) Depreciation deduction |
| (a) Octobrication of property | in service | (Business/investment use on | | <u> </u> | | |
| | Section 8 - Gen | eral Depreciation System (| GDS) (See instruct | ions) | 1 | T |
| 15 a 3-year property | | | | | | |
| b 5-year property | | | | - | | |
| s 7-year property | | | | | | |
| ■ 10-year property | 38.3 | | | | | |
| e 15-year property | | | | | | |
| f 20-year property | | | | | | |
| Residential rental property | | | 27.5 yrs. | MM | S/L | |
| | | | 27.5 yrs. | MM | S/L CA | |
| h Nonresidential real property | | | | MM | S/L | |
| | S/L | | | | | |
| 40 - 01 - 15 | Section C - Mileti | ative Depreciation System | (pubs) (See mistroc | AUGIS) | S/L | |
| 16 a Class life | | | 12 | - | S/L | |
| b 12-year c 40-year | | | 12 yrs. 40 yrs. | MM | S/L | |
| | de l'inted Bresents | | 1 40 yis. | 1 1000 | - O/ L | |
| Part III Other Depreciation (De Not Inch | | re haginning hatem 100° | | <u> </u> | 17 | |
| 17 GDS and ADS deductions for assets place | | | | | | |
| 18 Property subject to section 168(f)(1) elect 19 ACRS and other depreciation | UURI | | | | 19 | |
| Part IV Summary | | | ******************************* | *************************************** | 13 | |
| 20 Listed property. Enter amount from line 20 | | | | | 20 | |
| 20 Listed property. Enter amount from the 20 21 Total. Add deductions on line 12, lines 15 | | | | | | |
| and on the appropriate lines of your return | | | | | 21 | } |
| | | | | | | |

the basis attributable to section 263A costs

22 For assets shown above and placed in service during the current year, enter the portion of

A STATE OF THE STA

_4562=

Parties and the second of the second

= 30005

| | - · · · · · · · · · · · · · · · · · · · |
|---------|---|
| Perenue | Service |
| | |

Attach this form to your return.

Sequence No. 87

| Nametsi | SHOWN | on | return |
|---------|-------|----|--------|

Business or activity to which this form relates

Identifying number

| | ROY | E | & | MAR | F. | RA | RNI | e.s |
|--|-----|---|---|-----|----|----|-----|-----|
|--|-----|---|---|-----|----|----|-----|-----|

BARNES BROWNING TANKSLEY

| Part Election To Expense Certain T | | 4 761 /M-1 | | | | |
|--|--|---|---|--|---|----------------------------|
| 1 Marience dellas limitation (M.s. a.s. | angibie Propeny (Secu | on 179) (Note: If you have an | y "Listed Property | ,* complete P | art V before | you complete Part I.) |
| 1 Maximum dollar limitation (If an enter | onse zone dusiness, see | instructions.) | | •••••• | 1 | 17,500 |
| 2 Total cost of section 179 property place | sed in service during the | | | | | |
| 3 Threshold cost of section 179 propert | 3 | \$200,000 | | | | |
| 4 Reduction in limitation. Subtract line 3 | from line 2. If zero or le | ss, enter -0- | | •• | 4 | |
| 5 Dollar limitation for tax year. Subtract I | | | | | İ | |
| separately, see instructions | | | | | 5 | |
| 6 (a) Description | n of property | (6) | Cost | (c) Elec | ted cost | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| 7 Listed property. Enter amount from line | 9 27 | | 7 | | | |
| 8 Total elected cost of section 179 prope | rty. Add amounts in colu | ımn (c), lines 6 and 7 | | | 8 | |
| 9 Tentative deduction. Enter the smaller | of line 5 or line 8 | (-,, | | | 9 | |
| 16 Carryover of disallowed deduction from | 1994 | •••••• | *************************************** | •••••• | 10 | |
| 11 Taxable income limitation. Enter the sm | aller of taxable income (| ant less than zero) or line 5 | | *************** | 11 | |
| 12 Section 179 expense deduction. Add lin | es 9 and 10 but do not | enter more than line 11 | ******************* | •••••• | 12 | · |
| 13 Carryover of disallowed deduction to 1 | | | | | 12 | |
| | | | | | | |
| Note: Do not use Part II or Part III below for Intertainment, recreation, or amusement). I | asteu property (automo nstead, use Part V for is | omes, certain other vehicles, c ted orogeny | eilular telepnones | , certain comp | enters, or pro- | operty used for |
| | | | | | | |
| Part II MACRS Depreciation For Asse | IZ LINESS IN 261AICS ON | LY During Your 1995 (ax Ye | ar (Do Not includ | e Listed Prop | erty) | |
| | | ion A - General Asset Accour | | | | |
| 4 If you are making the election under sec | ction 168(i)(4) to group | any assets placed in service d | uring the tax year | into one or m | ore general | asset accounts, |
| check this box. See instructions | | | 4 | 441 | | ▶ _ |
| (a) Classification of property | (b) Month and year placed | (c) Basis for depreciation | (d) Recovery | (e) Convention | (f) Method | (d) Depreciation deduction |
| | in service | (Business/investment use only) | period | 1 | ., | |
| | Section B - Georg | mai Barradellaa Custam (Cl | | | | |
| | | eral Depreciation System (GI | 08) (See instruction | ons) | | |
| 5 a 3-year property | | zar vepreciation System (Gi | OS) (See Instruction | ons) | | |
| 5 a 3-year property b 5-year property | | mai veprecidion System (Gi | DS) (See instruction | ons) | | |
| | 3 3 3 | er veprecenn system (di | OS) (See instruction | ons) | | |
| b 5-year property | 50 | ser vepresenun system (di | OS) (See instruction | ons) | | |
| a 5-year property c 7-year property | 55 | ser veprecienti System (Gr | OS) (See instruction | ons) | | |
| 5-year property 7-year property 10-year property 15-year property | | ser veprecienon System (G | OS) (See instruction | ons) | | |
| 5-year property 7-year property 10-year property 15-year property 20-year property | 35 | ser veprecieum Sysigm (G | | | 24 | |
| 5-year property 7-year property 10-year property 15-year property | 39 | ser veprecienon System (di | 27.5 yrs. | MM | S/L | |
| 5-year property 7-year property 10-year property 15-year property 20-year property Residential rental property | | ser veprecieum Sysiem (di | | MM | S/L | |
| 5-year property 7-year property 10-year property 15-year property 20-year property | 39 | ser veprecentin System (di | 27.5 yrs. | MM MM MM | S/L S/L | |
| a 5-year property c 7-year property d 10-year property a 15-year property 1 20-year property g Residential rental property | | | 27.5 yrs. 27.5 yrs. | MM MM MM | S/L | |
| h 5-year property c 7-year property d 10-year property a 15-year property 1 20-year property g Residential rental property h Nonresidential real property | | ative Depreciation System (A | 27.5 yrs. 27.5 yrs. | MM MM MM | S/L S/L | |
| h 5-year property c 7-year property d 10-year property 1 15-year property 1 20-year property g Residential rental property h Nonresidential real property 6 a Class life | | | 27.5 yrs. 27.5 yrs. | MM MM MM | S/L S/L | |
| h 5-year property c 7-year property d 10-year property 1 15-year property 1 20-year property Residential rental property h Nonresidential real property 6 a Class life b 12-year | | | 27.5 yrs. 27.5 yrs. | MM MM MM | S/L S/L S/L | |
| h 5-year property c 7-year property d 10-year property e 15-year property 1 20-year property g Residential rental property h Nonresidential real property 5 a Class life b 12-year c 40-year | / / Section C - Altern | | 27.5 yrs. 27.5 yrs. | MM MM MM | S/L S/L S/L S/L | |
| b 5-year property c 7-year property d 10-year property 1 15-year property 1 20-year property p Residential rental property h Nonresidential real property a Class life b 12-year c 40-year Catal III Other Depreciation (Do Not Inc | / / / / Section C - Alternative / / / / / / / Section C - Alternative / / / / / / / / / / / / / / / / / / / | ative Depreciation System (A | 27.5 yrs. 27.5 yrs. 28) (See instruct 12 yrs. 40 yrs. | MM MM MM MM MM MM MM | \$/L \$/L \$/L \$/L \$/L \$/L | |
| b 5-year property c 7-year property d 10-year property 1 15-year property 1 20-year property p Residential rental property h Nonresidential real property a Class life b 12-year c 40-year Catal III Other Depreciation (Do Not Inc | / / / / Section C - Alternative / / / / / / / Section C - Alternative / / / / / / / / / / / / / / / / / / / | ative Depreciation System (A | 27.5 yrs. 27.5 yrs. 28) (See instruct 12 yrs. 40 yrs. | MM MM MM MM MM MM MM | \$/L \$/L \$/L \$/L \$/L \$/L | |
| b 5-year property c 7-year property d 10-year property 1 15-year property 1 20-year property Residential rental property h Nonresidential real property a Class life b 12-year c 40-year Other Depreciation (Do Not Inc.) GDS and ADS deductions for assets place | Section C - Alternative (Control of the Control of | ative Degreciation System (A | 27.5 yrs. 27.5 yrs. 10\$) (See instruct 12 yrs. 40 yrs. | MM MM MM MM MM MM MM | S/L S/L S/L S/L S/L S/L | |
| b 5-year property c 7-year property d 10-year property 1 15-year property 1 20-year property g Residential rental property h Nonresidential real property a Class life b 12-year c 40-year Other Depreciation (De Not Inc GDS and ADS deductions for assets place Property subject to section 168(f)(1) elections | Section C - Alternative (Alternative (Altern | ative Degreciation System (A | 27.5 yrs. 27.5 yrs. 10\$) (See instruct 12 yrs. 40 yrs. | MM | S/L S/L S/L S/L S/L S/L S/L 17 18 | |
| b 5-year property c 7-year property d 10-year property 1 15-year property 1 20-year property g Residential rental property h Nonresidential real property b 12-year c 40-year C 40-year C 50S and ADS deductions for assets place Property subject to section 168(f)(1) electors and other depreciation | Section C - Alternative (Alternative (Altern | ative Degreciation System (A | 27.5 yrs. 27.5 yrs. 10\$) (See instruct 12 yrs. 40 yrs. | MM | S/L S/L S/L S/L S/L S/L | |
| b 5-year property c 7-year property d 10-year property 1 15-year property 1 20-year property Residential rental property h Nonresidential real property 1 20-year property 2 Residential real property 1 Nonresidential real property 2 A Class life 2 12-year 2 40-year 2 C Property 2 A CRS and ADS deductions for assets place 3 Property subject to section 168(f)(1) electors and other depreciation 2 A CRS and other depreciation 2 A CRS and other depreciation | Section C - Alternative of the service in tax years ction | ative Depreciation System (A | 27.5 yrs. 27.5 yrs. 27.5 yrs. 12 yrs. 40 yrs. | MM | S/L S/L S/L S/L S/L S/L S/L 17 18 19 | |
| b 5-year property c 7-year property d 10-year property d 10-year property 1 20-year property g Residential rental property h Nonresidential real property a Class life b 12-year c 40-year Other Depreciation (De Not Inc GDS and ADS deductions for assets place Property subject to section 168(f)(1) electors ACRS and other depreciation Cart IV Summary Listed property. Enter amount from line 2 | Section C - Alternative (Action of the Control of t | ative Depreciation System (A | 27.5 yrs. 27.5 yrs. 10\$) (See instruct 12 yrs. 40 yrs. | MM | S/L S/L S/L S/L S/L S/L S/L 17 18 19 | |
| b 5-year property c 7-year property d 10-year property d 10-year property 1 20-year property g Residential rental property h Nonresidential real property a 12-year c 40-year Other Depreciation (Do Not inc GDS and ADS deductions for assets plac Property subject to section 168(f)(1) electors ACRS and other depreciation Cast IV Summary Listed property. Enter amount from line 2 Total. Add deductions on line 12, lines 1 | Section C - Alternative in tax years ction | ative Depreciation System (A beginning before 1995 | 27.5 yrs. 27.5 yrs. 10\$) (See instruct 12 yrs. 40 yrs. | MM | S/L S/L S/L S/L S/L S/L 17 18 19 | 2,448. |
| E 7-year property I 10-year property 1 20-year property Residential rental property Nonresidential real property 1 20-year property Residential real property 1 Nonresidential real property 2 Class life 1 12-year 40-year Other Depreciation (De Not Inc. 7 6DS and ADS deductions for assets place.) | Section C - Alternative (1) Section C - Alternative (2) Section (2) Section (3) Section (4) Section (5) Alternative (5) Section (7) Section (7) Section (8) Alternative (8) Section (8) Alternative (8) Alternative (8) The section (8 | ative Depreciation System (A beginning before 1995 | 27.5 yrs. 27.5 yrs. 10\$) (See instruct 12 yrs. 40 yrs. | MM MM MM MM MM MM | S/L S/L S/L S/L S/L S/L S/L 17 18 19 | |

| (a) Description of costs | (b) Date anterfeation begins | (6) Amortizable amount | (d) Code section | (8) Amortzation period or percentage | (f) Amortization for this year |
|---|------------------------------------|------------------------------|---------------------------|--|--|
| 0 Amortization of costs that begins during your 1993 | tax year: | | | | |
| | | | | | |
| | 1 : : | | | | 2.526.87 |
| 1 Amortization of costs that began before 1995 | 4.2 | 4 | gang gerek Magelik di kad | 41 | The state of the s |
| 2 Total. Enter here and on "Other Deductions" or "Other | er Expenses" ii | ne of your return | | 42 | a dalah salah s |

= 9592

Passive Activity Loss Elimitations

See separate instructions.

Attach to Form 1040 or Form 1041.

1995

Name(s) shown on return

Department of the Treaty Internal Revenue Service

Identifying number

| ROY E & MARIE BARNES | | | |
|---|-------------------|----------|--|
| Part 1 1995 Passive Activity Loss Caution: See the instructions for Worksheets 1 and 2 on page 8 before co | ompleting Part I. | | |
| Rental Real Estate Activities With Active Participation (For the definition of active participation in a Rental Real Estate Activity in the instructions.) | icipation see | | |
| 1 a Activities with net income (from Worksheet 1, column (a)) | 1a | 10,628. | |
| b Activities with net loss (from Worksheet 1, column (b)) | 1b | <9,074. | |
| Prior year unaflowed losses (from Worksheet 1, column (c)) | 16 | | |
| d Combine lines 1a, 1b, and 1c | | 1d | 1,554. |
| All Other Passive Activities | | | 444 |
| 2 a Activities with net income (from Worksheet 2, column (a)) | 2a | 186,025. | 255.35 255.35 255.35 256.35 |
| b Activities with net loss (from Worksheet 2, column (b)) | 2b | <3,210.> | 250a 1175 1175 1175 1175 |
| Prior year unallowed losses (from Worksheet 2, column (c)) | 2¢ | | |
| d Combine lines 2a, 2b, and 2c | | 21 | 182,815. |
| 3 Combine lines 1d and 2d. If the result is net income or zero, see the instructions for line 1d are losses, go to line 4. Otherwise, enter -0- on line 9 and go to line 10 | | | 184,369. |
| Part II Special Allowance for Rental Real Estate With Act Note: Enter all numbers in Part II as positive amounts. See page 8 of the i | tive Participati | on | |
| 4 Enter the smaller of the loss on line 1d or the loss on line 3 | | 4 | |
| 5 Enter \$150,000. If married filling separately, see the instructions | 5 | | |
| 6 Enter modified adjusted gross income, but not less than zero | 6 | | 200 minutes (100 m |
| Note: If line 6 is equal to or greater than line 5, skip lines 7 and 8, enter -0- on line 9, and then go to line 10. Otherwise, go to line 7. | | | manN- manN- T- T- T- T- T- T- T- T- T- T- T- T- T- |

Part III Total Losses Allowed

9 Enter the smaller of line 4 or line 8

Add the income, if any, on lines 1a, and 2a and enter the total

10

11 Total lesses allowed from all passive activities for 1995. Add lines 9 and 10. See the instructions to find out how to report the losses on your tax return.

LHA For Paperwork Reduction Act Notice, see separate instructions.

7 Subtract line 6 from line 5

Multiply line 7 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see instructions

Form 8582 (1995)



3512

Passive Activity Lose Limitations

See separate instructions.

Attach to Form 1040 or Form 1041.

1995

Department of the Treasury Internal Revenue Service

Identifying number

| 421110(2) SI | nown on return | 100110 | loonarying manner | | | | |
|----------------------|--|--------|-------------------|--------------|---|--|--|
| ROY E & MARIE BARNES | | | | | | | |
| Part I | 1995 Passive Activity Loss Caution: See the instructions for Worksheets 1 and 2 on page 8 before co | | | | | | |
| ental Rea | | | | | | | |
| 1 a Activ | ities with net income (from Worksheet 1, column (a)) | 18 | 10,628. | 2 | | | |
| b Activ | ities with net loss (from Worksheet 1, column (b)) | 1b | <7,091. | , | 77 77 77 78 78 | | |
| c Prior | year unallowed losses (from Worksheet 1, column (c)) | 1c | | | 100 100 100 100 100 100 100 100 100 100 | | |
| d Comi | Dine lines 1a, 1b, and 1c | 16 | 3,537 | | | | |
| i Other P | assive Activities | | | | 155 155 | | |
| 2 a Activ | ities with net income (from Worksheet 2, column (a)) | 22 | 186,025. | | | | |
| b Activ | ities with net loss (from Worksheet 2, column (b)) | 2b | <3,210. | > | | | |
| e Prior | year unallowed losses (from Worksheet 2, column (c)) | 2¢ | | | | | |
| 4 Comi | oine fines 2a, 2b, and 2c | | | 24 | 182,815 | | |
| | Note: Enter all numbers in Part II as positive amounts. See page 8 of the | | | 4 | | | |
| Ente: | Enter the smaller of the loss on line 1d or the loss on line 3 | | | | | | |
| 5 Enter | \$150,000. If married filing separately, see the instructions | 5 | | | ができる。 発音の 発音の できる。 できる。 できる。 できる。 できる。 できる。 できる。 できる。 | | |
| Foter | modified adjusted gross income, but not less than zero | | | | | | |
| Note: | If line 6 is equal to or greater than line 5, skip lines 7 and 8, enter -0- e 9, and then go to line 10. Otherwise, go to line 7. | | | | | | |
| ' Subti | act line 6 from line 5 | 7 | | | | | |
| Multi separ | oly line 7 by 50% (.5). Do not enter more than \$25,000. If married filling ately, see instructions | | , | 8 | | | |
| Enter | the smaller of line 4 or line 8 | | | 9 | | | |
| Part III | Total Losses Allowed | | | | 1 | | |
|) Add t | the income, if any, on lines 1a, and 2a and enter the total | | | 10 | | | |
| | losses allowed from all passive activities for 1995. Add lines 9 and 10. See | 11 | 10,301 | | | | |
| | Paperwork Reduction Act Notice, see separate instructions. | , | | | Form 8582 (199 | | |

| FORM 1040 STAT | P-MOJEK | CAL INCOME | TAX-REFUN | DS | STAT | E MENT | |
|--|------------------|----------------------------|--------------------------|------------------------|---------------------|----------------|----|
| | | 1994 | | 1993 | | 1992 | |
| GROSS STATE/LOCAL INC TAX R LESS: TAX PAID IN FOLLOWING | | 256. 219. | | | | | |
| NET TAX REFUNDS GEORGIA | | 37. | | | | | |
| TOTAL NET TAX REFUNDS | 37. | | | | | | |
| FORM 1040 WAGES | S RECEIV | ED AND TAX | ES WITHHEL | D | STAT | EMENT | 2 |
| A | MOUNT PAID | FEDERAL TAX WITHHELD | STATE TAX WITHHELD | CITY SDI TAX W/H | FICA TAX | MEDICAL TAX | RE |
| T GENERAL ASSY. OF GA T GENERAL ASSY. OF GA | 3,540. 8,793. | 708. 930. | 142. 205. | | 219 5 4 5 | | |

1,638.

347.

12,333.

TOTALS

764.

179.

A SEA FAST OF

| | | 10 a | | | | |
|--|--|------|--|--|--|--|
| | | | | | | |
| | | | | | | |
| | | | | | | |

| | 1004 | 1000 | 1000 |
|---|---|-----------------|----------------------|
| | 1994 ——————————————————————————————————— | 1993 ——————— | 1992 |
| T TAX REFUNDS FROM STATE AND OCAL INCOME TAX REFUNDS STMT. | 37. | | |
| SS: REFUNDS-NO BENEFIT DUE TO AMT | J.,• | | |
| NET REFUNDS FOR RECALCULATION | 37. | | |
| TOTAL ITEMIZED DEDUCTIONS | | | |
| BEFORE PHASEOUT | 84,676. | | |
| DEDUCTION NOT SUBJ. TO PHASEOUT | 10,668. | | |
| NET REFUNDS FROM LINE 1 | 37. | | |
| LINE 2 MINUS LINES 3 AND 4 | 73,971. | | <u>,</u> |
| MULTIPLY LINE 5 BY 80% (.80) | 59,177. | | |
| PRIOR YEAR AGI | 471,779. | | |
| ITEM. DED. PHASEOUT THRESHOLD | 111,800. | | |
| SUBTRACT LINE 8 FROM LINE 7 (IF ZERO OR LESS, SKIP LINES 10 THROUGH 15, AND ENTER AMOUNT FROM LINE 1 ON LINE 16) | 359,979. | | |
| MULTIPLY LINE 9 BY 3% (.03) | 10,799. | | |
| ALLOWABLE ITEMIZED DEDUCTIONS | 63,172. | | |
| (LINE 5 LESS THE LESSER OF LINE 6 OR LINE 10) | 03,1,2. | | |
| ITEM. DED. NOT SUBJ TO PHASEOUT | 10,668. | | |
| A TOTAL ADJ. ITEMIZED DEDUCTIONS | 73,840. | | |
| B PRIOR YR. STD. DED. AVAILABLE | 6,350. | | |
| PRIOR YR. ALLOWABLE ITEM. DED. | 73,877. | | |
| SUBTRACT THE GREATER OF LINE | 27 | | |
| 13A OR LINE 13B FROM LINE 14 TAXABLE REFUNDS | 37. 37. | | |
| (LESSER OF LINE 15 OR LINE 1) | 3/. | | |
| ALLOWABLE PRIOR YR. ITEM. DED. | 73.877. | | |
| PRIOR YEAR STD. DED. AVAILABLE | 6,350. | | |
| SUBTRACT LINE 18 FROM LINE 17 | | | |
| LESSER OF LINE 16 OR LINE 19 PRIOR YEAR TAXABLE INCOME | 37. | | |
| PRIOR YEAR TAXABLE INCOME | 397,902. | | . + 7. |
| AMOUNT TO INCLUDE ON FORM 1040, LI * IF LINE 21 IS -0- OR MORE, USE A * IF LINE 21 IS A NEGATIVE AMOUNT, | MOUNT FROM LINE | | 3 |
| STATE AND LOCAL INCOME TAX REFUNDS | PRIOR TO 1992 | | |
| TOTAL TO FORM 1040, LINE 10 | | | 3 |
| | | | in the second second |

| SCHEDULE A STATE AND LOCAL INCOME | AXES | Statement | 5 |
|--|---------------------|--------------------------------|-----|
| DESCRIPTION | | AMOUNT | |
| GENERAL ASSY. OF GA | | 1. | 42. |
| GENERAL ASSY. OF GA | | | 05. |
| GEORGIA TAX PAYMENTS | | 55,2! | |
| REDUCTION OF STATE TAX DEDUCTION - STATE REFUNDS | | <2. | 19. |
| TOTAL TO SCHEDULE A, LINE 5 | | 55,38 | 84. |
| SCHEDULE A CASH CONTRIBUTIONS | | STATEMENT | 6 |
| DESCRIPTION | AMOUNT 50% LIMIT | AMOUNT 30% LIMIT | |
| UNION HILL UNITED METHODIST | 1,000. | | |
| CANDLER SCHOOL OF THEOLOGY | 5,000. | | |
| CASTLEWOOD CHAPEL | 2,500. | | |
| FIRST UNITED METH. CHURCH | 50,000. | | |
| LELAND METHODIST | 5,000. | | |
| MISCELLANEOUS ORGANIZED CHARITIES MUST MINISTRIES | 3,375. 10,000. | | |
| UNIV OF GEORGIA | 1,000. | • | |
| FROM K-1 - EFFICIENCY LODGE | 1,143. | | |
| FROM K-1 - BARNES BROWNING TANKSLEY & CASUR | 4,270. | | |
| SUBTOTALS | 83,288. | | |
| TOTAL TO SCHEDULE A, LINE 15 | | 83,28 | 18. |
| SCHEDULE A INVESTMENT INTEREST | | STATEMENT | 7 |
| DESCRIPTION | | AMOUNT | • |
| GEORGIA BANKERS COLUMBUS BANK | | 22 ,02 8 ,4 8 | |
| COMMUNITY BANK & TRUST DISALLOWED INVESTMENT INTEREST PRIOR YEARS | | 66,07 | 7. |
| DISALLOWED INVESTMENT INTEREST FROM TEARS DISALLOWED INVESTMENT INTEREST C/O | | <49,20 | |



47,384.

TOTAL TO SCHEDULE A, LINE 13

| SCHEDULE A MEDICAL AND DENTAL EXPENSES | STATEMENT 8 |
|--|-------------|
| DESCRIPTION | AMOUNT |
| SELF-EMPLOYED HEALTH INSURANCE | 524. |
| TOTAL TO SCHEDULE A, LINE 1 | 524. |

| 723 | | |
|------|--|-------------|
| SCHE | DULE AITEMIZED DEDUCTIONS WORKSHEET | STATEMENT 9 |
| 1. | ADD THE AMOUNTS ON SCHEDULE A, LINES 4, 9, 14, 18, | |
| 2. | 19, 26, AND 27 | 197,301. |
| | PLUS ANY GAMBLING LOSSES INCLUDED ON LINE 27 | 47,384. |
| 3. | SUBTRACT LINE 2 FROM LINE 1. IF THE RESULT IS ZERO, STOP HERE; ENTER THE AMOUNT FROM LINE 1 ABOVE ON | |
| | SCHEDULE A, LINE 28 | 149,917. |
| 4. | MULTIPLY LINE 3 ABOVE BY 80% (.80) 119,934. | |
| | ENTER THE AMOUNT FROM FORM 1040, LINE 32 1,375,130. | |
| 6. | ENTER \$114,700 (\$57,350 IF MARRIED FILING | |
| 7. | SEPARATELY) | |
| , • | IS ZERO OR LESS, STOP HERE; ENTER THE AMOUNT | |
| | FROM LINE 1 ABOVE ON SCHEDULE A, LINE 28 1,260,430. | |
| 8. | MULTIPLY LINE 7 ABOVE BY 3% (.03) | |
| 9. | ENTER THE SMALLER OF LINE 4 OR LINE 8 | 37,813. |
| 10. | TOTAL ITEMIZED DEDUCTIONS. SUBTRACT LINE 9 FROM LINE 1. | |
| | ENTER THE RESULT HERE AND ON SCHEDULE A, LINE 28 | 159,488. |

| SCHEDULE D CAPITAL LOSS CARRYO | VER | STATEMENT 10 |
|--|---------------------------------------|--------------|
| 1. ENTER THE AMOUNT FROM FORM 1040, LINE 35 2. ENTER THE LOSS FROM SCHEDULE D, LINE 19 AS A 3. COMBINE LINES 1 AND 2. IF ZERO OR LESS, ENTE 4. ENTER THE SMALLER OF LINE 2 OR LINE 3 | A POSITIVE AMOUNT | . 3,000. |
| 5. ENTER THE LOSS FROM SCHEDULE D, LINE 8 AS A 6. ENTER THE GAIN, IF ANY, FROM SCHEDULE D, LINE 17 | · · · · · · · · · · · · · · · · · · · | • |
| 10. ENTER THE LOSS FROM SCHEDULE D, LINE 17 AS A 11. ENTER THE GAIN, IF ANY, FROM SCHEDULE D, LINE 8 | 492 | 2. |
| 13. ADD LINES 11 AND 12 | | 3,492. |
| SUBTRACT LINE 13 FROM LINE 10. IF ZERO OR LE | SS, ENTER -0 | . 332,452. |
| SCHEDULE D NET LONG-TERM GAIN OR LOSS 4797, 2119, 2439, 6252, 4684, | | STATEMENT 11 |
| DESCRIPTION OF PROPERTY | LOSS | GAIN |
| FORM 4797 | | 41,566. |
| SUBTOTALS | | 41,566. |
| TOTAL TO SCHEDULE D, PART II, LINE 12 | | 41,566. |
| FORM 4952 INVESTMENT INTEREST EX | PENSE | STATEMENT 12 |
| DESCRIPTION | CURRENT | CARRYOVER |
| GEORGIA BANKERS COLUMBUS BANK | 22,024. 8,489. 0. | |
| COMMUNITY BANK & TRUST DISALLOWED INVESTMENT INTEREST PRIOR YEARS | 0. | 66,077. |
| TOTALS TO FORM 4952 | 30,513. | 66,077. |
| | | |

| -ROY-E-E-HARLES-BARNES | | |
|--|----------------------------------|---------------------------------------|
| FORM 4952 INCOMB F | RON PROPERTY HELD FOR INVESTMENT | STATEMENT 13 |
| DESCRIPTION | | AMOUNT |
| INTEREST INCOME DIVIDEND INCOME EFFICIENCY LODGE ESTATE OF CLYDE GOVAN | | 27,967. 28,914. <9,613. 116. |
| TOTAL TO FORM 4952, LINE 4A | | 47,384. |
| FORM 4952 DISALLO | WED INVESTMENT INTEREST EXPENSE | STATEMENT 14 |
| DESCRIPTION | | AMOUNT |
| SCHEDULE A - C/O | | 49,206. |
| TOTAL TO FORM 4952, LINE 7 | | 49,206. |
| SCHEDULE E | OTHER EXPENSES | STATEMENT 15 |
| RENTAL BUILDINGS & HOUSES | | |
| DESCRIPTION | | AMOUNT |
| PEST CONTROL LAWN CARE GARBAGE SERVICE | | 1,022. 1,830. 931. |
| TOTAL TO SCHEDULE E, PAGE 1, | LINE 18 | 3,783. |
| SCHEDULE SE | NON-FARM INCOME | STATEMENT 16 |
| DESCRIPTION | | AMOUNT |
| FROM K-1 DIRECTOR FEES J. MARSHALL LAW SCHOOL | | 1,179,983. 3,150. 1,950. |
| TOTAL TO SCHEDULE SE, LINE 2 | $\sqrt{2}$ | 1,185,083. |

| | CURRENT | YEAR | PRIOR YEAR | OVERALL GAI | N OR LOSS |
|--|-----------|----------------|-------------------|-------------|-----------|
| NAME OF ACTIVITY | ET INCOME | NET LOSS | UNALLOWED LOSS | GAIN | LOSS |
| LAWYERS REALTY ASSOC. ARC ENTERPRISES RENTAL BUILDINGS & | 10,628. | 0. <3,112.> | • | 10,628. | <3,112.> |
| HOUSES | 0. | <5,962.> | • | | <5,962.> |
| TOTALS | 10,628. | <9,074.> | • | 10,628. | <9,074.> |

| | OTHER PA | SSIV | E-ACTIVITI | es = | WORKSHEET | 2 | STAT | 'ement | 2 |
|--|---|----------------------------------|---|---------|--|-------------------|-------------|----------------------|-----|
| | CUR | RENT | YEAR | | IOR YEAR | OVERALL | GAIN | OR LO | ss |
| NAME OF ACTIVITY | NET INC | OME | NET LOSS | UI | NALLOWED LOSS | GAIN | | Loss | |
| EFFICIENCY LODGE AUSTELL PTRS. | 144,4 41,5 | | 0. <3,210. | | • | 144,459 38,356 | | | |
| TOTALS | 186,0 | 25. | <3,210. | - -> | | 182,815 | <u> </u> | | |
| FORM 8582 | SUMM | ARY C | F PASSIVE | ACTI | | | STAT | EMENT | 21 |
| R R E | FORM OR | | PRIC | ı R | NET | UNALLO | web. | 37.7.017 | ED |
| A NAME | SCHEDULE | GAIN/ | LOSS YEAR | | GAIN/LOSS | | WED | LOSS | |
| EFFICIENCY LODGE AUSTELL PTRS. AUSTELL PTRS. X LAWYERS REALTY | SCHEDULE OF SCH E FORM 4797 SCH E SCH E | 144, 41, <3, | 459. 566. 210.> | | 144,459 41,566 <3,210 | LOSS | WED . | | |
| EFFICIENCY LODGE AUSTELL PTRS. AUSTELL PTRS. X LAWYERS REALTY ASSOC. X ARC ENTERPRISES | SCH E FORM 4797 SCH E SCH E | 144, 41, <3, | LOSS YEAR 459. 566. | | GAIN/LOSS 144,459 41,566 | LOSS | wed . | LOSS | 10. |
| EFFICIENCY LODGE AUSTELL PTRS. AUSTELL PTRS. X LAWYERS REALTY ASSOC. X ARC ENTERPRISES | SCH E FORM 4797 SCH E SCH E | 144, 41, <3, 10, <3, | 459. 566. 210.> | | GAIN/LOSS 144,459 41,566 <3,210 10,628 | LOSS | wеD | 3,2 | 10. |
| EFFICIENCY LODGE AUSTELL PTRS. AUSTELL PTRS. X LAWYERS REALTY ASSOC. X ARC ENTERPRISES X RENTAL BUILDINGS | SCH E FORM 4797 SCH E SCH E | 144, 41, <3, 10, <3, | 459. 566. 210.> 628. 112.> | | GAIN/LOSS 144,459 41,566 <3,210 10,628 <3,112 | LOSS | wе <i>D</i> | 3,23 | 10. |
| EFFICIENCY LODGE AUSTELL PTRS. AUSTELL PTRS. X LAWYERS REALTY ASSOC. X ARC ENTERPRISES X RENTAL BUILDINGS & HOUSES | SCH E FORM 4797 SCH E SCH E SCH E | 144, 41, <3, 10, <3, | LOSS YEAR 459. 566. 210.> 628. 112.> 962.> | c/o | GAIN/LOSS 144,459 41,566 <3,210 10,628 <3,112 <5,962 | LOSS | | 3,23 3,11 5,96 | 10. |

| | | CURRENT | YEAR | PRIOR YEAR | OVERALL GAI | N OR LOSS |
|--|-------|---------|----------------|-------------------|-------------|-------------------|
| NAME OF ACTIVITY | NET I | NCOME | NET LOSS | UNALLOWED LOSS | GAIN | LOSS |
| LAWYERS REALTY ASSOC. ARC ENTERPRISES RENTAL BUILDINGS & | 10 | 0,628. | 0. <3,112.> | ž: | 10,628. | <3,112.> |
| HOUSES | | 0. | <3,979.> | • | " · | <3,9 79. > |
| TOTALS | 10 | ,628. | <7,091.> | | 10,628. | <7,091.> |

| FORM 8582 ALTERNATIVE MINIMUM TAX |
|---|
| FURN 838 AMERICAN MINISTRAL PROPERTY AND THE MINISTRAL PROPERTY AND THE MINISTRAL PROPERTY AND THE PROPERTY |
| |
| OTHER PASSIVE ACTIVITIES - WORKSHEET 2 |
| UIDER FAGOIVE ACTIVITIES - WORKSHEET / |

STATEMENT 23

| | CU | RRENT YE | AR | | OR YEAR ALLOWED | OVERALL GAI | N OR LOSS |
|--|---|---|-------------------|------|--|---------------------|-------------------------|
| NAME OF ACTIVITY | NET INC | OME NE | T LOSS | | LOSS | GAIN | LOSS |
| EFFICIENCY LODGE AUSTELL PTRS. | 144,4 41,5 | | 0. <3,210.> | > | | 144,459. 38,356. | |
| TOTALS | 186,0 | 25. | <3,210.> | > | | 182,815. | |
| FORM 8582AMT | SUMMARY | OF PASS | IVE ACTI | [VIT | IES - AMT | STA | rement 2 |
| R R E | FORM OR | | | | | | |
| | SCHEDULE (| GAIN/LOS | PRIOR S YEAR C | | NET GAIN/LOSS | UNALLOWED LOSS | ALLOWED LOSS |
| A NAME EFFICIENCY LODGE AUSTELL PTRS. AUSTELL PTRS. | | 144,459 41,566 <3,210 | 5 YEAR C | | | Loss | LOSS |
| A NAME EFFICIENCY LODGE AUSTELL PTRS. AUSTELL PTRS. LAWYERS REALTY ASSOC. ARC ENTERPRISES | SCHEDULE OF SCH E FORM 4797 SCH E SCH E SCH E | 144,459 41,566 | S YEAR C | | 144,459 41,566 | LOSS | |
| A NAME EFFICIENCY LODGE AUSTELL PTRS. AUSTELL PTRS. LAWYERS REALTY ASSOC. ARC ENTERPRISES | SCHEDULE OF SCH E FORM 4797 SCH E SCH E | 144,459 41,566 <3,210 | S YEAR C | | GAIN/LOSS 144,459 41,566 <3,210 10,628 | LOSS | 3,210 |
| A NAME EFFICIENCY LODGE AUSTELL PTRS. AUSTELL PTRS. C LAWYERS REALTY ASSOC. C ARC ENTERPRISES C RENTAL BUILDINGS & HOUSES | SCHEDULE OF SCH E FORM 4797 SCH E SCH E SCH E | 144,459 41,566 <3,210 10,628 <3,112 | S YEAR C | | 144,459 41,566 <3,210 10,628 <3,112 | LOSS | 3,210 3,112 3,979 |
| A NAME EFFICIENCY LODGE AUSTELL PTRS. AUSTELL PTRS. X LAWYERS REALTY ASSOC. X ARC ENTERPRISES X RENTAL BUILDINGS | SCHEDULE OF SCH E SCH E SCH E SCH E | 144,459 41,566 <3,210 10,628 <3,112 <3,979 | S YEAR C | 2/0 | 144,459 41,566 <3,210 10,628 <3,112 <3,979 186,352 | LOSS | 3,210 3,112 |

. . 3# b

19 95

Amended Ga. Individual Income Tax Return Please answer all questions, fill in applicable Rems, and explain changes on page 2.

| Please | First name and initial (if joint return, use first names a ROY E & MARIE BARNES | and middle initials of both) | | Last Name | | Yo | ur Social Se | curity N | lumber |
|------------|--|---------------------------------------|---------------------|--|---------------------------------------|----------------------|--------------|----------|------------|
| Print OR | Home Address (Number and street or rural route) 4841 BROOKWOOD | | | | | So | ouse's Soci | i Secu | ity No. |
| 1 9 2 6 | City, Town or Post Office | Co | ounty | | State | | Zip Ci | | |
| | MABLETON | C | OBI | 3 | GA | | 300 |)59 | |
| Filing | | ingle Married filing | a inint | ty Married filing s | enaratek/ | Head of Househol | M Survi | rina Wi | dow(er) |
| Status | • | uige married imin | g jour | ay married ming s | cparatory | i load of Housello | | | |
| Claimed | On original return | | , | () |) | () | | () |) |
| OTERRIGE | On this return | () (X | } | () | <u></u> | () | | | |
| Residency | On original return | | (|) Part year resident | From | to | (| • | resident |
| | On this return | (X) Full year resident | (|) Part year resident | From | to | (|) Non | resident |
| Was a Fede | ral Amended Return Filed? ()Yes (X)N | o - if YES, please attach cop | y. | | · · · · · · · · · · · · · · · · · · · | | | | |
| Calendar | Year 19 95 or Fiscal Year Ending | | | A s originally reported | | B let Change | | С | ! |
| Calcillati | Total 10 2 01 1 Soul Total Enoug | | ^ | or as adjusted | | se or Decrease | Corre | t Amo | ant : |
| 1. Total | Income (Georgia adjusted gross income) Form 500 | | | 1,361,499. | | 17,958. | 1,3 | 79, | 457. |
| 2. Dedu | ections and Exemptions. Explain any change on page 2 | 2. | | 169,977. | | <2,489. | > 1 | 67, | 488. |
| 3. Taxa | ble Income | | | 1,191,522. | | 20,447. | 1,2 | | 969. |
| 4. Total | tax | | | 71,231. | | 1,227. | | 72, | 458. |
| | PAYMENTS AND CREDITS | | | | | | | | |
| 5. Geor | gia Income Tax Withheld | | | 347. | | | | | 347. |
| 8. Othe | r Credits | | | | | | | | 05.6 |
| | nated Tax Payments: Georgia Form 500 | | | 35,256. | L | | | | 256. |
| 8. Amo | unt paid with original return, plus additional payments | made after it was filed | | | | | | | 628. |
| 9. Total | of line 5 through 8, column C | | | | | | | 11, | 231. |
| | REFUND OR BALANCE DUE | | | | | | | | 0. |
| | payment, if any, shown on original return: Georgia Fon | m 500 | | | | | | 71 | 231. |
| | ract line 10 from line 9, and enter result | | | | | | | | 227. |
| | e 4, Column C is more than line 11, enter Balance Due. | | | | | | | | 227. |
| | interest (12% per annum) | | | | | | | 1. | 227. |
| | of lines 12 and 13. Pay in full with this Return 4. Column C is less than line 11, enter refund to be re | · · · · · · · · · · · · · · · · · · · | | | | | | | |
| Linda | or penalties of perjury, I declare that I have filed an orig ments, and to the best of my knowledge and belief this | inal return and that I have ex | carnini rrect, a | ed this amended return, and complete. | including | accompanying sched | dules and | | gi Ji i |
| Sign | Your signature | Date | | Signature of prepare which he has any kn | | n taxpayer, based on | all informa | ion of | |
| here | | | | MOORE & C | · · · | GE, LLP | | a series | : |
| | _ | • | | MARIETTA, | | • | | | ete e e |
| | Spouse's signature (if filling jointly, BOTH must signas income.) | n even if only one | | 418-52-34 | | Address | | | |
| | MAIL COMPLETED RETURN TO: GE | EORGIA INCOME TAX DIVISI | ON P | .O. BOX 740385 ATLAN | ITA, GEOR | GIA 30374-0385 | | | |

545021 12-15-95 GEORGIA PUBLIC REVENUE CODE SECTION 48-2-31 STIPULATES THAT TAXES SHALL BE PAID IN LAWFUL MONEY OF THE

UNITED STATES, FREE OF ANY EXPENSE TO THE STATE OF GEORGIA.

| The state of the s | Regular | 65 or over () () | Blind () () | Enter Number of boxes checked | > |
|--|----------------------|--------------------------|--|---|-----------------------------|
| PART II COMPUTATION OF GEORGIA TAX | CABLE INCOM | ME FOR P | ART-YEAR | RESIDENTS AND NO | NRESIDENTS |
| | | | Federal Income as shown on Return COLUMN A. | income Not Taxable to Georgia COLUMN B. | Georgia Income COLUMN C. |
| Wages, Salaries, Tips, Etc. Interest and Dividends | | | | | |
| Business Income or (loss) | | | | | |
| 4. Other income or (loss) | | | | | |
| 5. Total Income: Total Lines 1 through 4 Adjustments to Income: | | | | | |
| 6. Total from Federal Form 1040 | | | | | |
| 7. Total Georgia Adjustments explain in PART IV below | | | | | |
| 8. Adjusted Gross Income: line 5 plus or minus lines 6 and 7 | | | | | |
| 9. RATIO: Divide Line 8, Column C by Column A - Enter Percentag | oe . | <u> </u> | | (|) (Not to exceed 100%) |
| 10. Itemized or Standard Deduction | | | | | |
| 11. Personal Exemption Line 7 or Line 14 page 1 | | | | | |
| 12. Total Deductions and Exemptions: Add Lines 10 and 11 | | | | | |
| 13. Multiply Line 12 by Ratio on Line 9 and enter result | | | | | |
| Georgia Taxable Income: Subtract Line 13 from Line 8. Enter or | n Line 3C on reverse | side. | | | |
| PART III | | | | | |
| Disability OR Retirement income exclusion | · yo |)U | | spouse | |
| Date of birth OR disability | yo |)U | | spouse | |

PART IV. - EXPLANATION OF CHANGES to Income, Deductions, Exemptions, and Credits. Show computations in detail. Attach applicable schedules.

DUE TO CHANGES MADE BY IRS AUDIT

144 118

and the second section of the second second

2. Number of exemptions claimed on this return

3: Difference, if arry

ATTACH A COMPLETE COPY OF YOUR FEDERAL RETURN FOR AMENDED OR NET OPERATING LOSS. If you are filing an amended return to claim low income credit, the claim must be filed by the end of the 12th month following the close of the taxable year for which the credit may be claimed.

545022 03-13-96

-

FORWY SOS BROWDOW COME TAX RETURN

| Calenda | lar year or flacal year beginning 19 and ending 19 | | RESIDEI | E TAX RETURN NT, PART-YEAR AND NONRESIDENT |
|---|--|--|--------------------|---|
| | 1 Your first name and initial lest name | | T | Your Social Security No. |
| WIS . | ROY E BARNES | | | |
| IA LABEL OTHERWIS | If a joint return, spouse's first name and initial last name | | 5 | Spouse's Social Security No. |
| | MARIE BARNES | | 1 | |
| SEE 3 | 2 Home address (number and street) | Apt. no. | T | elephone Number Optional |
| 명 등 | 4841 BROOKWOOD | | 1(|) |
| 252 | 3 City, town or post office, state, and ZIP code County | | | |
| - | MABLETON GA 30059 COBB | | | |
| F.S. | 4 Check X FULL-YEAR RESIDENT PART-YEAR RESIDENT FROM TO | | | NONRESIDENT |
| | 5 A Single C Married filing separate Spouse | | | |
| (S) | 5 A Single C Married filing separate Spouse | IS SOCIAL SECULTRY N | o. musi | De entered above. |
| EXEMPTIONS AND DEPENDENTS | block only B X Married filing joint D Head of household or qualifying | o widow(er) | | |
| EXEMPTIONS AND DEPENDENTS | 6 Yourself | | 6a | 1500 |
| | Spouse If Line 56 above is used, enter 1500 | | 6b | 1,500 |
| SEC. | Enter number of dependents listed on Federal Return | SPOUSE = | 6c | 5,000 |
| _ | 7 Total of Lines 6a, 6b, and 6c. Enter here and on Line 14 | | 7 | 8,000 |
| | F THE AMOUNT ON LINE 8 ABOVE IS \$40,000 OR MORE YOU ARE REQUIRED TO ATTACH A COPY OF YOUR FEDERAL 1040 OR 1040A PAGES 1 & 2 DO NOT ATTACH | OTHER FEDERAL SCHEDU | es. | |
| STEP 3 | 8 Federal Adjusted Gross Income (From Federal Form 1040 or 1040A or 1040EZ) | | 8 | 1,375,130 |
| ES | 9 Adjustments from Schedule 1, page 2. (See instructions pages 5, Line 9) | > | 9 | 4,327 |
| | 10 Georgia adjusted gross income (Net total of Line 8 and Line 9) | | 10 | 1,379,457 |
| | 11 STANDARD Deduction (SEE INSTRUCTIONS - LINE 11) | | | EITHER Line 11c or Line |
| | b. Are YOU 65 or over blind SPOUSE 65 or over blind X 700 = 11b | | 1 - i- | O NOT WRITE ON BOTH) |
| ★ § | c. TOTAL STANDARD deduction (Line 11a + Line 11b) | | 11c | |
| STEP 4 DEDUCTIONS | 12 TOTAL ITEMIZED deductions used in computing federal taxable income | _ | | 150 400 |
| ළපු | Schedule A - Form 1040 159, 488. Less: See Line 12 instructions Page 6 | **** | 12 | 159,488 |
| 0 | | | 13 | 1,219,969 8,000 |
| i | 14 Enter exemption from Line 7 15 Georgia taxable income (Line 13 less Line 14 or Line 14, Schedule 3, page 2) | | 14 | 1,211,969 |
| | 16 Tax (Use Tax Table on page 7) | | + | 72,458 |
| | 17 Credits (Enter total but not more than the amount shown on line 16) From schedule 2 page 2 | | 17 | 72,100 |
| | 18 Balance (Line 16 less line 17) If zero or less enter zero | | 18 | 72,458 |
| | 19 GEORGIA INCOME TAX WITHHELD (attach withholding statements) 19 19 | 347. | 1 | |
| ₹ | 1 | 35,256. | 1 | |
| ATION | 21 Low Income Credit (See worksheet on page 8) ▶ 21a X 21b ≥ 21c | | 1 | |
| 35 | | |] | |
| STEP TAX COMPUT | 28 Total prepayment credits (Add lines 19,20 and 21c) | ****** | 23 | 35,603 |
| Š | 24 If line 18 exceeds line 23 enter BALANCE DUE TO STATE | > | 24 | 36 ,85 5 |
| ĭ | | > | 25 | |
| | 26 Amount to be credited to 1996 ESTIMATED TAX | | | • |
| | 27 Georgia Wildlife Conservation Fund (No gift of less than \$1.00 can be processed) | | | |
| | 28 Georgia Children And Elderly Fund (No gift of less than \$1.00 can be processed) | | | |
| STEP 4 STEP 4 TAX COMPUTATION DEDUCTIONS | 29 Form 500 UET (Estimated Tax Penalty) | | _ | ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ |
| | 38 Add lines 24, 27, 28 and 29. (Balance due) Make check for this amount to GEORGIA INCOME TAX DIVISION | | 30 | 36,855 |
| | 31 Amount to be refunded, Line 25 minus lines 26, 27, 28 and 29 if applicable | | 31 | · · · · · · · · · · · · · · · · · · · |
| Unde | e you filed an intangible tax return for the year covered by this return?YESNON/A !! I'ver penalty of perjury, I declare that I examined this return, including accompanying schedules and statements, and to the ect and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the ATTORNEY | if not, why not? best of my knowled e preparer has any | ige and knowled | belief it is true, ige. |
| | your signature date occupation | | | |
| GN | HOUSEWIFE | | | |
| ERE | Scores's storeture MOODE C CITE | REDCE II | D. | Real Extent Company (Extension of the |
| u Vii | MARIETTA, G | A 30064 | | 2. A. 12. |
| | signature of preparer other than texpayer date social security or FB number of | fpreperer 418— | 52-3 | 3408 |

| 100 | ROWER ROY FOR HARTE | | And the second s | | | | 1995 Georgie S | |
|---------------|---|---|--|------------------------------|-----------|--------------------|----------------------------|---------------------|
| SCIE | DULE ADJUSTMENTS TO NOME BASED ON OF | GRIGIA LAW FREE FILE TO FOSTORIO DE LA | | 38113 | 4.4.2. A | 1.00 1.00 | 400 | 4 |
| 1 | TIONS TO INCOME | | Area a atematica in the second | er makketeren a | - Andrews | FINE OF | | |
| 1. | Interest on Non-Georgia Municipal and State Bonds | | | | | \$ | | T |
| ł | Lump Sum Distributions | | | | | \$ | | |
| 3. | Other (Specify) FIDUCIARY A | DDITION | | | | \$ | 4,327 | |
| 4. | Total Additions (enter sum of Lines 1-3 here.) | | *************************************** | | | \$ | <i>∞ ∞</i> ∞4 y 327 | 1 |
| SUBT | RACTIONS FROM INCOME | | | | | | | |
| | Retirement Income Exclusion | | | | | · | 1 | 4 |
| A. : | Self: Date of Birth | Type of Disability: Date of Disability: | | | | \$ | | |
| B. 3 | Spouse: Date of Birth | Type of Disability: Date of Disability: | | | | \$ | | |
| 6. 3 | Social Security Benefits (Taxable Portion) | | | | | \$ | | + |
| | Railroad Retirement Benefits (Taxable Portion) | | | | | \$ | | |
| 8. 1 | Interest on United States Obligations | | | | | \$ | | |
| 9. (| Other (specify) | | | | | \$ | | |
| 10. 1 | Total Subtractions (enter sum of Lines 5-9 here.) | | | | | \$ | | |
| | Net Adjustments (Line 4 less Line 10, enter net total hen | e and on Line 9 of Page 1.) (+ or -) | | | | \$ | 4,327 | |
| SCHE | DULE 2 CREDITS FOR LINE 17 PAGE 1 | | | | | constants. | | deal com |
| | Other State Credit | | \$ | | | | | |
| | Employer's Credit for Basic Skills Education | | \$ | | | | | |
| | Employer's Credit for approved Employee Retraining | | \$ | | | | | |
| | Employer's New Jobs Credit | | \$ | | | | -8. | |
| | Employer's Credit for providing or sponsoring Child Care | for employees | <u> </u> | | | | *** | |
| | Manufacturer's Investment Tax Credit | | \$ | | | <u></u> | | |
| | nter the Total of Lines 1 through 6 here and on Line 17 | | | | | \$ | | ╀ |
| SCHED | DULE 3 COMPUTATION OF GEORGIA TAXABLE INCO | ME FOR PART-YEAR RESIDENTS AND NO | | | | | 1 | <u></u> |
| DO NO | T USE LINES 8 THROUGH 14 - PAGE 1, FORM 500 | | Federal Income as shown on Return COLUMN A. | Income No to Get COLUI | orgia | ible | Georgia Incom COLUMN C. | |
| 1. W | Vages, Sataries, Tips, Etc. | | | | | | | |
| 2. in | nterest and Dividends | | | | | | | |
| | usiness Income or (loss) | | | | | | | 1 |
| 4. 0 | ther income or (loss) | | | | | | | lacksquare |
| 5. T | otal Income: Total Lines 1 through 4 | | | | | | | |
| A | djustments to Income: | | | | | | | |
| | otal from Federal Form 1040 | | | | | | | |
| 7. T e | otal from Form 500, Schedule 1 (see instructions line 9, | page 5) | | | | | | |
| | djusted Gross Income: line 5 plus or minus lines 6 and ' | • | | | | | <u> </u> | |
| | ATIO: Divide Line 8, Column C by Line 8 Column A - Eni | - | | (| | | (Not to exceed 10) | 0%) |
| | emized or Standard Deduction (see Instructions for Line | 10 page 9) | 1 | | | | | |
| 11. Po | ersonal Exemption from Form 500, page 1, line 7 | · v | | | | igsqcut | | 1 |
| | otal Deductions and Exemptions: Add Lines 10, and 11 | | Į | | | \Box | | \sqcup |
| | fultiply Line 12 by Ratio on Line 9 and enter result | | | | | - 1 | | |
| 14 C | earain Tavabla Inaama: Cubband I ina 49 fram I ina 9 Fr | dan bana and an lina dE. Dana d. of Farms E | 00 | | | ſ | | . ! |

OVERPAYMENTS

GEORGIA INCOME TAX DIVISION

P.O. BOX 740380

ATLANTA, GEORGIA 30374-0380

PAYMENTS

AND OTHER

GEORGIA INCOME TAX DIVISION P.O. BOX 740399

ATLANTA, GEORGIA 30374-0399

Georgia Public Revenue Code Section 48-2-31 stipulates that taxes shall be paid in lawful money of the United States, free of any expense to the State of Georgia.

2002

A SINGRAL PROPERTY OF THE PARTY
. Les separate logimetions.

Attach to Form 1040 or Form 1041.

1995

| Name(s |) shown | on return |
|--------|---------|-----------|
|--------|---------|-----------|

Department of the Treasu Internal Revenue Service

Identifying number

| Tanto(5) Shows of foliati | | | iden | trying number |
|--|------------------|----------|----------------|---|
| ROY E & MARIE BARNES | | | | |
| Part 1 1995 Passive Activity Loss Caution: See the instructions for Worksheets 1 and 2 on page 8 before co | omoletino Part I | | - | V 1-27A, |
| Rental Real Estate Activities With Active Participation (For the definition of active part Active Participation in a Rental Real Estate Activity in the instructions.) | | . ,, | | |
| d = 8.45.50. | | | | |
| 1 a Activities with net income (from Worksheet 1, column (a)) | 11 | 10,628. | | |
| b Activities with net loss (from Worksheet 1, column (b)) | 1b | <9,074. | > | |
| c Prior year unallowed losses (from Worksheet 1, column (c)) | 16 | | | AND COM |
| d Combine lines 1a, 1b, and 1c | | | 4.4 | 1,554 |
| All Other Passive Activities | | | 14 | 1,554 |
| 2 a Activities with net income (from Worksheet 2, column (a)) | 22 | 186,025. | | 2.75 2.75 |
| b Activities with net loss (from Worksheet 2, column (b)) | 2b | <3,210. | | |
| The state of the s | | 13,210. | | |
| Prior year unallowed losses (from Worksheet 2, column (c)) | 2¢ | | | |
| Combine lines 2a, 2b, and 2c | | | 24 | 182,815 |
| Note: Enter all numbers in Part II as positive amounts. See page 8 of the in | | | | dr. |
| 4 Enter the smaller of the loss on line 1d or the loss on line 3 | | | 40 | 300 |
| 5 Enter \$150,000. If married filling separately, see the instructions | 5 | | | 7.12 |
| 6 Enter modified adjusted gross income, but not less than zero | _ | | | 并 使 使 |
| Note: If line 6 is equal to or greater than line 5, skip lines 7 and 8, enter -0- | 8 | | | |
| on line 9, and then go to line 10. Otherwise, go to line 7. | | | | 993 |
| Subtract line 6 from line 5 | 7 | | | 23 (1) (2) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4 |
| Multiply line 7 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see instructions | | | 8 | |
| Enter the smaller of line 4 or line 8 | | | | |
| Part III Total Losses Allowed | | | | , lar |
| | | | | 23.742.7 |
| Add the income, If any, on lines 1a, and 2a and enter the total | | | 10 | |
| Mod the accome, it arry, on thes 1a, and 2a and enter the total | | | 10 | |
| Add the income, if any, on lines 1a, and 2a and enter the total Total losses allowed from all passive activities for 1995. Add lines 9 and 10. See to find out how to report the losses on your tax return | he instructions | | 10 | 12,284. |

| FORM 8582 | CTIVE RENTAL | OF REAL ESTA | ATE - WORKSHE | et 1 sta | TEMENT 1 |
|---|-------------------------------------|--------------------------|-----------------------------|---------------------|-----------------|
| | CURREN | T YEAR | PRIOR YEAR | OVERALL GAI | N OR LOSS |
| NAME OF ACTIVITY | NET INCOME | NET LOSS | UNALLOWED LOSS | GAIN | LOSS |
| LAWYERS REALTY ASSOC ARC ENTERPRISES RENTAL BUILDINGS & | 10,628. | 0. <3,112.> | • | 10,628. | <3,112. |
| HOUSES | 0. | <5,962.> | • | | <5,962.> |
| TOTALS | 10,628. | <9,074.> | • | 10,628. | <9,074.> |
| FORM 8582 | OTHER PASSIV | E ACTIVITIES | G - WORKSHEET | 2 STA | TEMENT 2 |
| | CURRENT | YEAR | PRIOR YEAR UNALLOWED | OVERALL GAI | N OR LOSS |
| NAME OF ACTIVITY | NET INCOME | NET LOSS | LOSS | GAIN | LOSS |
| EFFICIENCY LODGE AUSTELL PTRS. | 144,459. 41,566. | 0. <3,210.> | | 144,459. 38,356. | |
| TOTALS | 186,025. | <3,210.> | | 182,815. | |
| FORM 8582 | SUMMARY (| OF PASSIVE A | CTIVITIES | STA | TEMENT 3 |
| R | | | | X .70 | |
| R E A NAME | FORM OR SCH EDULE GAIN | PRIOR LOSS YEAR C | | UNALLOWED LOSS | ALLOWED LOSS |
| AUSTELL PTRS. I | FORM 4797 41 | ,459. ,566. ,210.> | 144,459 41,566 <3,210 | 5. | 3,210. |
| X RENTAL BUILDINGS S | SCH E <3 | ,628. ,112.> | 10,628 <3,112 | . .> | 3,112. |
| & HOUSES | <5, | ,962 . > | <5,962 | .> | 5,962. |
| TOTALS | 184, | ,369. | 184,369 | · · | 12,284. |

1.00