

FORM 6 FULL AND PUBLIC DISCLOSURE OF FINANCIAL INTERESTS 1997

FILING INSTRUCTIONS for when and where to file this form are located at the bottom of page 2.
 INSTRUCTIONS on who must file this form and how to fill it out begin on page 3 of this packet.
 OTHER FORMS you may need to file are described on page 6.

NAME OF AGENCY:
LEE COUNTY

JUDAH, RAY
13390 CORAL DRIVE
FORT MYERS, FL 33908

OFFICE HELD:
 OFFICER **COUNTY COMMISSIONER, DISTRICT**
 OFFICE SOUGHT:
 CANDIDATE
 POSITION:
 OTHER

NOTICE: Under provisions of Sec. 112.317, Florida Statutes, a failure to make any required disclosure constitutes grounds for and may be punished by one or more of the following: disqualification from being on the ballot, impeachment, removal or suspension from office or employment, demotion, reduction in salary, reprimand, or a civil penalty not exceeding \$10,000.

PART A — NET WORTH

Please enter the value of your net worth as of December 31, 1997, or a more current date. [Note: net worth is not calculated by subtracting your reported liabilities from your reported assets, so please see the instructions on page 3.]

My net worth as of June 25, 1998 was \$ 494,246

PART B— ASSETS WORTH MORE THAN \$1,000

HOUSEHOLD GOODS AND PERSONAL EFFECTS:

Household goods and personal effects may be reported in a lump sum if their aggregate value exceeds \$1,000. This category includes any of the following, if not held for investment purposes: jewelry; collections of stamps, guns, and numismatic items; art objects; household equipment and furnishings; clothing; other household items; and vehicles for personal use.

The aggregate value of my household goods and personal effects (described above) is \$ 70,000

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

| DESCRIPTION OF ASSET | VALUE OF ASSET |
|---|----------------|
| Residence - 02-46-23-02-0000I-0390 | \$144,050 |
| Ltd. Partnership - Justice Investors Ltd. | \$ 80,000 |
| Charles Schwab Brokerage Account & Money Market Fund and Dean Witter Reynolds Brokerage Account | \$123,326 |

PART C— LIABILITIES IN EXCESS OF \$1,000

| NAME AND ADDRESS OF CREDITOR | AMOUNT OF LIABILITY |
|------------------------------|---------------------|
| None | |

PART D — INCOME

You may **EITHER** (1) file a complete copy of your 1997 federal income tax return, including all attachments, **OR** (2) file a sworn statement identifying each separate source and amount of income which exceeds \$1,000, including secondary sources of income, by completing the remainder of Part D on page 2 of this form.

I elect to file a copy of my 1997 federal income tax return. [If you check this box and attach a copy of your 1997 tax return, you need not complete the remainder of Part D.]

(Part D, Continued)

PRIMARY SOURCES OF INCOME:

| NAME OF SOURCE OF INCOME EXCEEDING \$1,000 | ADDRESS OF SOURCE OF INCOME | AMOUNT |
|--|-----------------------------|--------|
| | | |
| | | |
| | | |
| | | |

SECONDARY SOURCES OF INCOME [Major customers, clients, etc., of businesses owned by reporting person--see instructions]:

| NAME OF BUSINESS ENTITY | NAME OF MAJOR SOURCES OF BUSINESS'S INCOME | ADDRESS OF SOURCE | PRINCIPAL BUSINESS ACTIVITY OF SOURCE |
|-------------------------|--|-------------------|---------------------------------------|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

PART E — INTERESTS IN SPECIFIED BUSINESSES [Ownership or positions in certain types of businesses--see instructions]

| NAME OF BUSINESS ENTITY | BUSINESS ENTITY # 1 | BUSINESS ENTITY # 2 | BUSINESS ENTITY # 3 |
|---|---------------------|---------------------|---------------------|
| ADDRESS OF BUSINESS ENTITY | | | |
| PRINCIPAL BUSINESS ACTIVITY | | | |
| POSITION HELD WITH ENTITY | | | |
| I OWN MORE THAN A 5% INTEREST IN THE BUSINESS | | | |
| NATURE OF MY OWNERSHIP INTEREST | | | |

IF ANY OF PARTS A THROUGH E ARE CONTINUED ON A SEPARATE SHEET, PLEASE CHECK HERE

I, the person whose name appears at the beginning of this form, do depose on oath or affirmation and say that the information disclosed on this form and any attachments hereto is true, accurate, and complete.

OATH STATE OF FLORIDA
COUNTY OF LEE
Sworn to (or affirmed) and subscribed before me this 25th
day of JUNE, 1998, by RAY JUDAH
Martha A. Torgerson
(Signature of Notary Public--State of Florida)

Ray Judah
SIGNATURE OF REPORTING OFFICIAL OR CANDIDATE

(Print, Type, or Stamp Commissioned Name of Notary Public)
MARTHA A. TORGERSON
MY COMMISSION # CC 695814
EXPIRES November 18, 2001
Personally Known OR Produced Identification
Type of Identification Produced
1-800-3-NOTARY Fla. Notary Service & Bonding Co.

FILING INSTRUCTIONS

WHAT TO FILE: After completing the form, file only the first sheet (pages 1 and 2). Note: You also may be required to file Form 10 at the back of this packet (see the form for instructions).

WHERE TO FILE: Office-holders file with the Department of State, Room 1802, The Capitol, Tallahassee, Florida 32399-0250. Candidates file with the officer before whom they qualify.

WHEN TO FILE: Office-holders must file no later than July 1, 1998.

Candidates must file prior to or at the time they qualify.

FORM 6 FULL AND PUBLIC DISCLOSURE OF FINANCIAL INTERESTS 1997
(Cont'd)

PART A - ASSETS WORTH MORE THAN \$1,000

| Description of Asset | Value of Asset |
|--|-------------------|
| Lee County Deferred Compensation Program | \$34,298 |
| Bank Account & Certificate of Deposit First Union & Barnett Bank | \$40,337 |
| Roth IRA | \$ 2,235 |
| Beneficiary of Greta E. Judah Living Trust Trust UA and Chester Judah Trust UW | Partially settled |

RECEIVED
SUPERVISOR OF
ELECTIONS
JUN 26 2 30 PM '99

| | | | | | | | | | | | |
|--|--|-----------------------------------|---|------------------|---|---|--|---|--------------------------------------|--|--|
| a Control number 15 | | OMB No. 1545-0008 | | | | | This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it. | | | | |
| b Employer's identification number 59-6000702 | | | 1 Wages, tips, other compensation 43878.46 | | 2 Federal income tax withheld 4550.83 | | | | | | |
| c Employer's name, address, and ZIP code LEE CO. BOARD OF COMMISSIONERS P. O. BOX 398 2115 SECOND STREET FT MYERS FL 33902 | | | 3 Social security wages 58878.38 | | 4 Social security tax withheld 3650.46 | | | | | | |
| | | | 5 Medicare wages and tips 58878.38 | | 6 Medicare tax withheld 853.74 | | | | | | |
| | | | 7 Social security tips .00 | | 8 Allocated tips .00 | | | | | | |
| d Employee's social security number | | | 9 Advance EIC payment .00 | | 10 Dependent care benefits .00 | | | | | | |
| e Employee's name, address, and ZIP code HENRY R JUDAH 13390 CORAL DR FT MYERS FL 33908 | | | 11 Nonqualified plans .00 | | 12 Benefits included in box 1 2714.40 | | | | | | |
| | | | 13 See Instrs. for box 13 C 130.90 G 14999.92 | | 14 Other | | | | | | |
| | | | 15 Statutory employee <input type="checkbox"/> | | Deceased <input type="checkbox"/> | Pension plan <input checked="" type="checkbox"/> | Legal rep. <input type="checkbox"/> | Hshld. emp. <input type="checkbox"/> | Subtotal <input type="checkbox"/> | Deferred compensation <input checked="" type="checkbox"/> | |
| 16 State Employer's state I.D. No. FL | | 17 State wages, tips, etc. .00 | 18 State income tax .00 | 19 Locality name | 20 Local wages, tips, etc. .00 | | 21 Local income tax .00 | | | | |

Department of the Treasury—Internal Revenue Service

Form **W-2** Wage and Tax Statement **1997**
Copy C For EMPLOYEE'S RECORDS (See Notice on back of Copy B.)

| | | | | | | | | | | | |
|--|--|----------------------------|---|------------------|--|--|--|---|--------------------------------------|---|--|
| a Control number | | OMB No. 1545-0008 | | | | | This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it. | | | | |
| b Employer's identification number 59-2578699 | | | 1 Wages, tips, other compensation 5050.30 | | 2 Federal income tax withheld 120.00 | | | | | | |
| c Employer's name, address, and ZIP code CYPRESS LAKE UNITED METHODIST PRESCHOOL 8570 Cypress Lake Drive Fort Myers, FL 33919 | | | 3 Social security wages 5050.30 | | 4 Social security tax withheld 313.11 | | | | | | |
| | | | 5 Medicare wages and tips 5050.30 | | 6 Medicare tax withheld 73.22 | | | | | | |
| | | | 7 Social security tips | | 8 Allocated tips | | | | | | |
| d Employee's social security number | | | 9 Advance EIC payment | | 10 Dependent care benefits | | | | | | |
| e Employee's name, address, and ZIP code Kristin L Judah 13390 Coral Drive Fort Myers, FL 33908 | | | 11 Nonqualified plans | | 12 Benefits included in box 1 | | | | | | |
| | | | 13 See Instrs. for box 13 | | 14 Other 0.00 | | | | | | |
| | | | 15 Statutory employee <input type="checkbox"/> | | Deceased <input type="checkbox"/> | Pension plan <input type="checkbox"/> | Legal rep. <input type="checkbox"/> | Hshld. emp. <input type="checkbox"/> | Subtotal <input type="checkbox"/> | Deferred compensation <input type="checkbox"/> | |
| 16 State Employer's state I.D. No. | | 17 State wages, tips, etc. | 18 State income tax | 19 Locality name | 20 Local wages, tips, etc. | | 21 Local income tax | | | | |

Department of the Treasury—Internal Revenue Service

Form **W-2** Wage and Tax Statement **1997**
Copy C For EMPLOYEE'S RECORDS (See Notice on back of Copy B.)

| Control number 02-33DA | | OMB No. 1545-0008 | | | | | Copy C For EMPLOYEE'S RECORDS (See Notice on back of Copy B.) | |
|--|---|--|---------------------|--|----------------------------|---------------------|---|-----------------------------------|
| Employer's identification number 59-2847833 | | 1 Wages, tips, other compensation 2680.00 | | 2 Federal income tax withheld | | | | |
| Employer's name, address, and ZIP code LEARNING CENTER, INC. 13610 Learning Court Fort Myers, Florida 33919 | | 3 Social security wages 2680.00 | | 4 Social security tax withheld 160.18 | | | | |
| | | 5 Medicare wages and tips 2680.00 | | 6 Medicare tax withheld 38.83 | | | | |
| | | 7 Social security tips | | 8 Allocated tips | | | | |
| Social security number | | 9 Advance EIC payment | | 10 Dependent care benefits | | | | |
| Employee's name, address, and ZIP code Kristen Judah 13390 Coral Drive Fort Myers, FL 33908 | | 11 Nonqualified plans | | 12 Benefits included in box 1 | | | | |
| | | 13 See Instrs. for box 13 | | 14 Other | | | | |
| | | 15 Statutory employee | | Deceased Pension plan | | Legal rep. | | Hshld. emp. Deferred compensation |
| 16 State | Employer's state I.D. No. FL 0178644 B | 17 State wages, tips, etc. | 18 State income tax | 19 Locality name | 20 Local wages, tips, etc. | 21 Local income tax | | |
| | | | | | | | | |

Department of the Treasury—Internal Revenue Service

Form **W-2 Wage and Tax Statement** **1997**

This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.

For the year Jan. 1-Dec. 31, 1997, or other tax year beginning

, 1997, ending

, 19

OMB No. 1545-0074

Label (See instructions on page 10.) Use the IRS label. Otherwise, please print or type.

Label section with fields for name, address, and social security numbers.

Presidential Election Campaign (See page 10.)

Do you want \$3 to go to this fund? If a joint return, does your spouse want \$3 to go to this fund?

Yes/No grid and Note: Checking "Yes" will not change your tax or reduce your refund.

Filing Status

Filing status options: Single, Married filing joint return, Married filing separate return, Head of household, Qualifying widow(er).

Check only one box.

Exemptions

Exemptions section including dependent table with columns for name, social security number, relationship, and months lived in home.

If more than six dependents, see page 10.

Income

Income section with lines 7 through 22, including wages, interest, dividends, and total income.

Attach Copy B of your Forms W-2, W-2G, and 1099-R here.

If you did not get a W-2, see page 12.

Enclose but do not attach any payment. Also, please use Form 1040-V.

Adjusted Gross Income

Adjusted Gross Income section with lines 23 through 32, including deductions and final adjusted gross income.

If line 32 is under \$29,290 (under \$9,770 if a child did not live with you), see EIC inst. on page 21.

LHA For Privacy Act and Paperwork Reduction Act Notice, see page 38.

Form 1040 (1997)

| | | | | |
|--------------------|-----|--|-----|---------|
| Tax | 33 | Amount from line 32 (adjusted gross income) | 33 | 95,235. |
| Computation | 34a | Check if: <input type="checkbox"/> You were 65 or older, <input type="checkbox"/> Blind; <input type="checkbox"/> Spouse was 65 or older, <input type="checkbox"/> Blind. Add the number of boxes checked above and enter the total here | 34a | |
| | b | If you are married filing separately and your spouse itemizes deductions or you were a dual-status alien, see page 18 and check here | 34b | |
| | 35 | Enter the larger of your: { Itemized deductions from Schedule A, line 28, OR Standard deduction shown below for your filing status. But see page 18 if you checked any box on line 34a or 34b or someone can claim you as a dependent. • Single - \$4,150 • Married filing jointly or Qualifying widow(er) - \$6,900 • Head of household - \$6,050 • Married filing separately - \$3,450 | 35 | 6,900. |
| | 36 | Subtract line 35 from line 33 | 36 | 88,335. |
| | 37 | If line 33 is \$90,900 or less, multiply \$2,650 by the total number of exemptions claimed on line 6d. If line 33 is over \$90,900, see the worksheet on page 19 for the amount to enter | 37 | 7,950. |
| | 38 | Taxable income. Subtract line 37 from line 36. If line 37 is more than line 36, enter -0- | 38 | 80,385. |
| | 39 | Tax. See page 19. Check if any tax from a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 | 39 | 16,938. |

| | | | | |
|----------------|----|--|----|---------|
| Credits | 40 | Credit for child and dependent care expenses. Attach Form 2441 | 40 | |
| | 41 | Credit for the elderly or the disabled. Attach Schedule R | 41 | |
| | 42 | Adoption credit. Attach Form 8839 | 42 | |
| | 43 | Foreign tax credit. Attach Form 1116 | 43 | |
| | 44 | Other. Check if from a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8396 c <input type="checkbox"/> Form 8801 d <input type="checkbox"/> Form (specify) | 44 | |
| | 45 | Add lines 40 through 44 | 45 | |
| | 46 | Subtract line 45 from line 39. If line 45 is more than line 39, enter -0- | 46 | 16,938. |

| | | | | |
|--------------------|----|---|----|---------|
| Other Taxes | 47 | Self-employment tax. Attach Schedule SE | 47 | |
| | 48 | Alternative minimum tax. Attach Form 6251 | 48 | 0. |
| | 49 | Social security and Medicare tax on tip income not reported to employer. Attach Form 4137 | 49 | |
| | 50 | Tax on qualified retirement plans (including IRAs) and MSAs. Attach Form 5329 if required | 50 | |
| | 51 | Advance earned income credit payments from Form(s) W-2 | 51 | |
| | 52 | Household employment taxes. Attach Schedule H | 52 | |
| | 53 | Add lines 46 through 52. This is your total tax | 53 | 16,938. |

| | | | | |
|-----------------|-----|---|-----|---------|
| Payments | 54 | Federal income tax withheld from Forms W-2 and 1099 | 54 | 4,671. |
| | 55 | 1997 estimated tax payments and amount applied from 1996 return | 55 | 9,720. |
| | 56a | Earned income credit. Attach Schedule EIC if you have a qualifying child b Nontaxable earned income: amount and type | 56a | |
| | 57 | Amount paid with Form 4868 (request for extension) | 57 | |
| | 58 | Excess social security and RRTA tax withheld (see page 27) | 58 | |
| | 59 | Other payments. Check if from a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 | 59 | |
| | 60 | Add lines 54, 55, 56a, 57, 58, and 59. These are your total payments | 60 | 14,391. |

| | | | | |
|---------------|-----|---|-----|--|
| Refund | 61 | If line 60 is more than line 53, subtract line 53 from line 60. This is the amount you OVERPAID | 61 | |
| | 62a | Amount of line 61 you want REFUNDED TO YOU b Routing number c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings d Account number | 62a | |
| | 63 | Amount of line 61 you want APPLIED TO YOUR 1998 ESTIMATED TAX | 63 | |

| | | | | |
|-----------------------|----|---|----|--------|
| Amount You Owe | 64 | If line 53 is more than line 60, subtract line 60 from line 53. This is the AMOUNT YOU OWE. For details on how to pay, see page 27 | 64 | 2,598. |
| | 65 | Estimated tax penalty. Also include on line 64 | 65 | 51. |

Sign Here 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 | Date | Your occupation |
| | | COUNTY COMMISSIONER |
| Spouse's signature. If a joint return, BOTH must sign. | Date | Spouse's occupation |
| | | GYM INSTRUCTOR |
| Preparer's signature | Date | Check if self-employed <input type="checkbox"/> Preparer's social security no. |

Preparer's Use Only

| | |
|---|--------------------------|
| Firm's name (or yours if self-employed) and address | EIN |
| GILBERT, WALLACE, STEWART, MCGEE, DAHLBERG & STRAMEL, PA PO BOX 308, FORT MYERS, FL | 59 2745432 33902-0308 |

Name(s) shown on Form 1040. Do not enter name and social security number if shown on page 1.

Your social security number

HENRY R & KRISTEN L JUDAH

Schedule B - Interest and Dividend Income

Attachment Sequence No. **08**

Part I Interest Income

Note: If you had over \$400 in taxable interest income, you must also complete Part III.

| | | Amount |
|---|---|---------|
| 1 | 1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also, show that buyer's social security number and address ▶ | |
| | BARNETT BANK | 28. |
| | CHESTER JUDAH | 9,047. |
| | FIRST UNION#2673512-CKG | 1. |
| | FIRST UNION#328613-SVGS | 210. |
| | FIRST UNION#7153575-C/D | 1,427. |
| | FIRST UNION#2579392-CKG | 15. |
| | INDONESIAN PART UNITS/ UNIMAR | 43. |
| | FIRST UNION#0533598 | 527. |
| | FROM K-1 - JUSTICE INVESTORS | 1. |
| | FROM K-1 - GRETA E. JUDAH TRUST FBO RAY JUDAH | 15. |
| | FROM K-1 - R.Q. RICHARDS FOUNDATION MTG PTR | 6. |
| | 2 Add the amounts on line 1 | 2 |
| 3 Excludable interest on series EE U.S. savings bonds issued after 1989 from Form 8815, line 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 | 11,320. |

Part II Dividend Income

Note: If you had over \$400 in gross dividends and/or other distributions on stock, you must also complete Part III.

| | | Amount |
|--|---|--------|
| 5 | 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 7 and 8 ▶ | |
| | CHARLES SCHWAB & CO | 1,318. |
| | D/W REYNOLDS | 14. |
| | D/W REYNOLDS | 5. |
| | FROM K-1 - GRETA E. JUDAH TRUST FBO RAY JUDAH | 403. |
| 6 Add the amounts on line 5 | 6 | 1,740. |
| 7 Capital gain distributions. Enter here and on Schedule D | 7 | |
| 8 Nontaxable distributions. | 8 | |
| 9 Add lines 7 and 8 | 9 | |
| 10 Subtract line 9 from line 6. Enter the result here and on Form 1040, line 9 ▶ | 10 | 1,740. |

Part III Foreign Accounts and Trusts

You must complete this part if you (a) had over \$400 of interest or dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

| | Yes | No |
|---|-----|----|
| 11a At any time during 1997, 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? | | X |
| b If "Yes," enter the name of the foreign country ▶ | | |
| 12 During 1997, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520 or 926. See page B-2 | | X |

LHA For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule B (Form 1040) 1997

**SCHEDULE D
(Form 1040)**

Capital Gains and Losses

OMB No. 1545-0074

1997
Attachment
Sequence No. 12

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040. ▶ See Instructions for Schedule D (Form 1040).
▶ Use Schedule D-1 for more space to list transactions for lines 1 and 8.

Name(s) shown on Form 1040

Your social security number

HENRY R & KRISTEN L JUDAH

Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less

| (a) Description of property (Example: 100 sh. XYZ Co.) | (b) Date acquired | (d) Sales price (See page D-3) | (e) Cost or other basis (See page D-4) | (f) GAIN or (LOSS) FOR ENTIRE YEAR Subtract (e) from (d) |
|--|----------------------|-----------------------------------|---|--|
| | (c) Date sold | | | |
| 1 COLUMBIA/HCA HEALTHCARE CORP | 01/28/97 08/25/97 | 801. | 1,009. | <208.> |
| 2 Enter your short-term totals, if any, from Schedule D-1, line 2 2 | | | | |
| 3 Total short-term sales price amounts. Add column (d) of lines 1 and 2 3 801. | | | | |
| 4 Short-term gain from Forms 2119 and 6252, and short-term gain or (loss) from Forms 4684, 6781, and 8824 4 | | | | |
| 5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 5 | | | | |
| 6 Short-term capital loss carryover. Enter the amount, if any, from line 9 of your 1996 Capital Loss Carryover Worksheet 6 () | | | | |
| 7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f) 7 <208.> | | | | |

Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year

| (a) Description of property (Example: 100 sh. XYZ Co.) | (b) Date acquired | (d) Sales price (See page D-3) | (e) Cost or other basis (See page D-4) | (f) GAIN or (LOSS) FOR ENTIRE YEAR Subtract (e) from (d) | (g) 28% RATE GAIN or (LOSS) * (see instr. below) |
|---|----------------------|-----------------------------------|---|--|--|
| | (c) Date sold | | | | |
| 8 AMER WEST AIRLINES 99 WT | 08/14/89 07/31/97 | 220. | 0. | 220. | |
| AMER WEST HLDG CP CL B | 08/14/89 07/31/97 | 237. | 2,515. | <2,278.> | |
| NCR CORP | 08/10/87 07/31/97 | 153. | 0. | 153. | |
| 9 Enter your long-term totals, if any, from Schedule D-1, line 9 9 | | | | | |
| 10 Total long-term sales price amounts. Add column (d) of lines 8 and 9 10 610. | | | | | |
| 11 Gain from Form 4797, Part I; long-term gain from Forms 2119, 2439, and 6252; and long-term gain or loss from Forms 4684, 6781, and 8824 SEE STATEMENT 2 11 7,778. 3,175. | | | | | |
| 12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 12 | | | | | |
| 13 Capital gain distributions 13 | | | | | |
| 14 Long-term capital loss carryover. Enter in both columns (f) and (g) the amount, if any, from line 14 of your 1996 Capital Loss Carryover Worksheet 14 () () | | | | | |
| 15 Combine lines 8 through 14 in column (g) 15 3,175. | | | | | |
| 16 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (f) 16 5,873. | | | | | |

* 28% Rate Gain or Loss includes all gains and losses in Part II, column (f) from sales, exchanges, conversions (including installment payments received) either: • Before May 7, 1997, or • After July 28, 1997, for assets held more than 1 year but not more than 18 months.

It also includes ALL "collectibles gains and losses" (as defined on page D-4).

LHA For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule D (Form 1040) 1997

Part III Summary of Parts I and II

| | | | |
|----|--|----|--------|
| 17 | Combine lines 7 and 16. If a loss, go to line 18. If a gain, enter the gain on Form 1040, line 13 Next: Complete Form 1040 through line 38. Then, go to Part IV to figure your tax if: • Both lines 16 and 17 are gains, and • Form 1040, line 38, is more than zero. | 17 | 5,665. |
| 18 | If line 17 is a loss, enter here and as a (loss) on Form 1040, line 13, the smaller of these losses: • The loss on line 17; or • (3,000) or, if married filing separately, (1,500) Next: Complete Form 1040 through line 36. Then, complete the Capital Loss Carryover Worksheet on page D-4 if: • The loss on line 17 exceeds the loss on line 18, or • Form 1040, line 36, is a loss | 18 | () |

Part IV Tax Computation Using Maximum Capital Gains Rates

| | | | |
|----|---|----|---------|
| 19 | Enter your taxable income from Form 1040, line 38 | 19 | 80,385. |
| 20 | Enter the smaller of line 16 or line 17 | 20 | 5,665. |
| 21 | If you are filing Form 4952, enter the amount from Form 4952, line 4e | 21 | |
| 22 | Subtract line 21 from line 20. If zero or less, enter -0- | 22 | 5,665. |
| 23 | Combine line 7 and 15. If zero or less, enter -0- | 23 | 2,967. |
| 24 | Enter the smaller of line 15 or line 23, but not less than zero | 24 | 2,967. |
| 25 | Enter your unrecaptured section 1250 gain, if any (see page D-4) | 25 | |
| 26 | Add lines 24 and 25 | 26 | 2,967. |
| 27 | Subtract line 26 from line 22. If zero or less, enter -0- | 27 | 2,698. |
| 28 | Subtract line 27 from line 19. If zero or less, enter -0- | 28 | 77,687. |
| 29 | Enter the smaller of line 19 or \$41,200 (\$24,650 if single; \$20,600 if married filing separately; \$33,050 if head of household) | 29 | 41,200. |
| 30 | Enter the smaller of line 28 or line 29 | 30 | 41,200. |
| 31 | Subtract line 22 from line 19. If zero or less, enter -0- | 31 | 74,720. |
| 32 | Enter the larger of line 30 or line 31 | 32 | 74,720. |
| 33 | Figure the tax on the amount on line 32. Use the Tax Table or Tax Rate Schedules, whichever applies | 33 | 15,567. |
| 34 | Enter the amount from line 29 | 34 | 41,200. |
| 35 | Enter the amount from line 28 | 35 | 77,687. |
| 36 | Subtract line 35 from line 34. If zero or less, enter -0- | 36 | 0. |
| 37 | Multiply line 36 by 10% (.10) | 37 | |
| 38 | Enter the smaller of line 19 or line 27 | 38 | 2,698. |
| 39 | Enter the amount from line 36 | 39 | |
| 40 | Subtract line 39 from line 38. If zero or less, enter -0- | 40 | 2,698. |
| 41 | Multiply line 40 by 20% (.20) | 41 | 540. |
| 42 | Enter the smaller of line 22 or line 25 | 42 | |
| 43 | Add lines 22 and 32 | 43 | 80,385. |
| 44 | Enter the amount from line 19 | 44 | 80,385. |
| 45 | Subtract line 44 from line 43. If zero or less, enter -0- | 45 | 0. |
| 46 | Subtract line 45 from line 42. If zero or less, enter -0- | 46 | 0. |
| 47 | Multiply line 46 by 25% (.25) | 47 | |
| 48 | Enter the amount from line 19 | 48 | 80,385. |
| 49 | Add lines 32, 36, 40, and 46 | 49 | 77,418. |
| 50 | Subtract line 49 from line 48 | 50 | 2,967. |
| 51 | Multiply line 50 by 28% (.28) | 51 | 831. |
| 52 | Add lines 33, 37, 41, 47, and 51 | 52 | 16,938. |
| 53 | Figure the tax on the amount on line 19. Use the Tax Table or Tax Rate Schedules, whichever applies | 53 | 17,149. |
| 54 | Tax. Enter the smaller of line 52 or line 53 here and on Form 1040, line 39 | 54 | 16,938. |

Name(s) shown on return. Do not enter name and social security number if shown on Page 1.

Your social security number

HENRY R & KRISTEN L JUDAH

Note: If you report amounts from farming or fishing on Schedule E, you must enter your gross income from those activities on line 41 below.

Real Estate professionals must complete line 42 below.

Part II Income or Loss From Partnerships and S Corporations Note: If you report a loss from an at-risk activity, you MUST check either column (e) or (f) of line 27 to describe your investment in the activity. If you check column (f) you must attach Form 6198.

| 27 | (a) Name | (b) Enter P for partnership; S for S corporation | (c) Check if foreign partnership | (d) Employer identification number | Investment At Risk? (e) All is at risk | (f) Some is not at risk |
|----|----------------------------------|--|----------------------------------|------------------------------------|---|-------------------------|
| A | JUSTICE INVESTORS | P | | 94-6213901 | X | |
| B | R.Q. RICHARDS FOUNDATION MTG PTR | P | | 65-0678563 | X | |
| C | | | | | | |
| D | | | | | | |
| E | | | | | | |

| Passive Income and Loss | | Nonpassive Income and Loss | | |
|---|--------------------------------------|---------------------------------------|--|---|
| (g) Passive loss allowed (attach Form 8582 if required) | (h) Passive income from Schedule K-1 | (i) Nonpassive loss from Schedule K-1 | (j) Section 179 expense deduction from Form 4562 | (k) Nonpassive income from Schedule K-1 |
| A | | 1,188. | | |
| B | 7. | | | |
| C | | | | |
| D | | | | |
| E | | | | |
| 28a Totals | | 1,188. | | |
| b Totals | 7. | | | |
| 29 Add columns (h) and (k) of line 28a | | | | 29 1,188. |
| 30 Add columns (g), (i), and (j) of line 28b | | | | 30 (7.) |
| 31 Total partnership and S corporation income or (loss). Combine lines 29 and 30. Enter the result here and include in the total on line 40 below | | | | 31 1,181. |

Part III Income or Loss From Estates and Trusts

| 32 | (a) Name | (b) Employer identification number |
|----|------------------------------------|------------------------------------|
| A | GRETA E. JUDAH LIVING TRUST | 93-6254366 |
| B | GRETA E. JUDAH TRUST FBO RAY JUDAH | 68-6082466 |

| Passive Income and Loss | | Nonpassive Income and Loss | |
|--|--------------------------------------|---|------------------------------------|
| (c) Passive deduction or loss allowed (attach Form 8582 if required) | (d) Passive income from Schedule K-1 | (e) Deduction or loss from Schedule K-1 | (f) Other income from Schedule K-1 |
| A | | | |
| B | | 23,721. | |
| 33a Totals | | 23,721. | |
| b Totals | | | |
| 34 Add columns (d) and (f) of line 33a | | | 34 23,721. |
| 35 Add columns (c) and (e) of line 33b | | | 35 () |
| 36 Total estate and trust income or (loss). Combine lines 34 and 35. Enter the result here and include in the total on line 40 below | | | 36 23,721. |

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) - Residual Holder

| 37 | (a) Name | (b) Employer identification number | (c) Excess inclusion from Schedules Q, line 2c | (d) Taxable income (net loss) from Schedules Q, line 1b | (e) Income from Schedules Q, line 3b |
|----|---|------------------------------------|--|---|--------------------------------------|
| 38 | Combine columns (d) and (e) only. Enter the result here and include in the total on line 40 below | | | | 38 |

Part V Summary

| | | | |
|----|---|----|---------|
| 39 | Net farm rental income or (loss) from Form 4835. Also, complete line 41 below | 39 | |
| 40 | TOTAL income or (loss). Combine lines 26, 31, 36, 38, and 39. Enter the result here and on Form 1040, line 17 | 40 | 24,902. |
| 41 | Reconciliation of Farming and Fishing Income. Enter your gross farming and fishing 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 14 (see page E-5) | 41 | |
| 42 | Reconciliation for Real Estate Professionals. If you were a real estate professional, enter the net income or (loss) you reported anywhere on Form 1040 from all rental real estate activities in which you materially participated under the passive activity loss rules | 42 | |

Employee Business Expenses

▶ See separate instructions
 ▶ Attach to Form 1040

| | | |
|-----------------------------------|--|---|
| Your name HENRY R JUDAH | Social security number 000-00-0000 | Occupation in which you incurred expenses LEE CO COMMISSIONER |
|-----------------------------------|--|---|

Part I Employee Business Expenses and Reimbursements

| STEP 1 Enter Your Expenses | Column A Other than Meals and Entertainment | Column B Meals and Entertainment |
|--|---|--|
| 1 Vehicle expense from line 22 or line 29 | 1 2,948. | |
| 2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work | 2 | |
| 3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment | 3 | |
| 4 Business expenses not included on lines 1 through 3. Do not include meals and entertainment | 4 | |
| 5 Meals and entertainment expenses (see instructions) | 5 | |
| 6 Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5 | 6 2,948. | |

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 Enter Reimbursements Received From Your Employer for Expenses Listed in STEP 1

| | | |
|--|---|--|
| 7 Enter reimbursements received from your employer that were not reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 13 of your Form W-2. | 7 | |
|--|---|--|

STEP 3 Figure Expenses To Deduct on Schedule A (Form 1040)

| | | |
|--|----|--------|
| 8 Subtract line 7 from line 6 | 8 | 2,948. |
| <p><i>Note: If both columns of line 8 are zero, stop here. If Column A is less than zero, report the amount as income on Form 1040, line 7.</i></p> | | |
| 9 In Column A, enter the amount from line 8. In Column B, multiply the amount on line 8 by 50% (.50). If either column is zero or less, enter -0- in that column | 9 | 2,948. |
| 10 Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule A (Form 1040), line 20. (Fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: see the instructions for special rules on where to enter the total.) | 10 | 2,948. |

LHA For Paperwork Reduction Act Notice, see instructions.

Part 1 Vehicle Expenses (See instructions to find out which sections to complete.)

Section A. - General Information

Table with columns for (a) Vehicle 1 and (b) Vehicle. Rows 11-17 contain mileage data: 11 06/15/88, 12 9,360 miles, 13 9,360 miles, 14 100.00%, 15, 16, 17. Rows 18-21 contain yes/no/not applicable questions.

Section B. - Standard Mileage Rate (Use this section only if you own the vehicle.)

22 Multiply line 13 by 31 1/2¢ (.315). Enter the result here and on line 1. (Rural mail carriers, see instructions.) 22 2,948.

Section C. - Actual Expenses

Table with columns for (a) Vehicle and (b) Vehicle. Rows 23-29 contain expense categories: 23 Gasoline, oil, repairs, vehicle insurance, etc.; 24a Vehicle rentals; 24b Inclusion amount; 24c Subtract line 24b from line 24a; 25 Value of employer-provided vehicle; 26 Add lines 23, 24c, and 25; 27 Multiply line 26 by the percentage on line 14; 28 Depreciation; 29 Add lines 27 and 28.

Section D. - Depreciation of Vehicles (Use this section only if you own the vehicle.)

Table with columns for (a) Vehicle and (b) Vehicle. Rows 30-38 contain depreciation steps: 30 Enter cost or other basis; 31 Enter amount of section 179 deduction; 32 Multiply line 30 by line 14; 33 Enter depreciation method and percentage; 34 Multiply line 32 by the percentage on line 33; 35 Add lines 31 and 34; 36 Enter the limit from the table in the line 36 instructions; 37 Multiply line 36 by the percentage on line 14; 38 Enter the smaller of line 35 or line 37.

Installment Sale Income

1997

Attachment Sequence No. 79

Department of the Treasury Internal Revenue Service

Attach to your tax return.

Use a separate form for each sale or other disposition of property on the installment method.

Name(s) shown on return

Identifying number

HENRY R & KRISTEN L JUDAH

- 1 Description of property TRUST PROPERTY/ 33 1/3 %
2a Date acquired (month, day, year) 01/13/92
b Date sold (month, day, year) 06/07/96
3 Was the property sold to a related party after May 14, 1980? If "No," skip line 4
4 Was the property you sold to a related party a marketable security? If "Yes," complete Part III. If "No," complete Part III for the year of sale and the 2 years after the year of sale

Part I Gross Profit and Contract Price. Complete this part for the year of sale only.

Table with 18 rows for Part I calculations: 5 Selling price including mortgages and other debts, 6 Mortgages and other debts the buyer assumed, 7 Subtract line 6 from line 5, 8 Cost or other basis of property sold, 9 Depreciation allowed or allowable, 10 Adjusted basis, 11 Commissions and other expenses of sale, 12 Income recapture from Form 4797, Part III, 13 Add lines 10, 11, and 12, 14 Subtract line 13 from line 5, 15 If the property described on line 1 above was your main home, 16 Gross profit, 17 Subtract line 13 from line 6, 18 Contract price.

Part II Installment Sale Income. Complete this part for the year of sale and any year you receive a payment or have certain debts you must treat as a payment on installment obligations.

Table with 6 rows for Part II calculations: 19 Gross profit percentage, 20 For year of sale only, 21 Payments received during year, 22 Add lines 20 and 21, 23 Payments received in prior years, 24 Installment sale income, 25 Part of line 24 that is ordinary income under recapture rules, 26 Subtract line 25 from line 24.

Part III Related Party Installment Sale Income. Do not complete if you received the final payment this tax year.

27 Name, address, and taxpayer identifying number of related party

28 Did the related party, during this tax year, resell or dispose of the property ("second disposition")? Yes No

29 If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check only the box that applies.

- a The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (month, day, year)
b The first disposition was a sale or exchange of stock to the issuing corporation.
c The second disposition was an involuntary conversion where the threat of conversion occurred after the first disposition.
d The second disposition occurred after the death of the original seller or buyer.
e It can be established to the satisfaction of the Internal Revenue Service that tax avoidance was not a principal purpose for either of the dispositions. If this box is checked, attach an explanation.

Table with 7 rows for Part III calculations: 30 Selling price of property sold by related party, 31 Enter contract price from line 18 for year of first sale, 32 Enter the smaller of line 30 or line 31, 33 Total payments received by the end of your 1997 tax year, 34 Subtract line 33 from line 32, 35 Multiply line 34 by the gross profit percentage on line 19 for year of first sale, 36 Part of line 35 that is ordinary income under recapture rules, 37 Subtract line 36 from line 35.

| FORM 1040 | WAGES RECEIVED AND TAXES WITHHELD | | | | STATEMENT | | 1 |
|--|-----------------------------------|----------------------------|--------------------------|------------------------|-------------|-----------------|---|
| T S EMPLOYER'S NAME | AMOUNT PAID | FEDERAL TAX WITHHELD | STATE TAX WITHHELD | CITY SDI TAX W/H | FICA TAX | MEDICARE TAX | |
| T LEE COUNTY BD OF COMMISSIONERS | 43,878. | 4,551. | | | 3,650. | 854. | |
| S CYPRESS LAKE UNITED METHODIST PRESCHOOL | 5,050. | 120. | | | 313. | 73. | |
| S LEARNING CENTER, INC | 2,680. | | | | 166. | 39. | |
| TOTALS | 51,608. | 4,671. | | | 4,129. | 966. | |

| SCHEDULE D | NET LONG-TERM GAIN OR LOSS FROM FORMS 4797, 2119, 2439, 6252, 4684, 6781 AND 8824 | STATEMENT | 2 |
|------------|--|-----------|---|
|------------|--|-----------|---|

| DESCRIPTION OF PROPERTY | GAIN OR LOSS | 28% GAIN |
|---------------------------------------|--------------|----------|
| INSTALLMENT SALE NO. 1 | 7,778. | 3,175. |
| TOTAL TO SCHEDULE D, PART II, LINE 11 | 7,778. | 3,175. |

1998 Estimated Tax Worksheet Keep this worksheet for your records.

Caution: If your adjusted gross income (AGI) is over \$114,152, your itemized deductions and your exemption credits may be limited. See the instructions for Form 540 or Form 540NR for more information.

1 **Residents:** Enter your estimated 1998 California AGI 1 _____
Nonresidents and part-year residents: Enter your estimated 1998 total AGI from all sources.

2 **a** If you plan to itemize deductions, enter the estimated total of your itemized deductions 2a _____
b If you do not plan to itemize deductions, enter the standard deduction for your filing status:
 \$2,583 if you are single or married filing a separate return
 \$5,166 if you are married filing a joint return, head of household or a qualifying widow(er) 2b _____

c Enter the amount from line 2a or line 2b, whichever applies 2c _____

3 Subtract line 2c from line 1 3 _____

4 Tax. Figure your tax on the amount on line 3 by using the 1997 tax table or tax rate schedule in the instructions for Form 540, Form 540A or Form 540NR; or form FTB 3800, Tax Computation for Children with Investment Income. Also include any tax from form FTB 3803, Parent's Election to Report Child's Interest and Dividends 4 _____

5 **Residents:** Skip to line 6.
Nonresidents and part-year residents:

a Compute this ratio $\frac{\text{Estimated 1998 California AGI (using Form 540NR)}}{\text{Estimated 1998 AGI from all sources (using Form 540NR)}}$ = 5a _____

b Multiply the amount on line 4 by the ratio on line 5a. Enter the result on line 5b 5b _____

6 **Residents:** Enter the exemption credit amount from the 1997 instructions for Form 540, or Form 540A. 6 _____
Nonresidents or part-year residents: Multiply the total exemption credit amount from the 1997 instructions for Form 540NR by the ratio on line 5a

7 **Residents:** Subtract line 6 from line 4. 7 _____
Nonresidents or part-year residents: Subtract line 6 from line 5b.

8 Tax on accumulation distribution of trusts. See instructions for form FTB 5870A 8 _____

9 Add line 7 and line 8 9 _____

10 Credits for joint custody head of household, dependent parent and senior head of household (1997 amounts). 10 _____
Nonresidents and part-year residents: Multiply the total 1997 credit amount by the ratio on line 5a.

11 Subtract line 10 from line 9 11 _____

12 Other credits such as other state tax credit. See your 1997 instructions for Form 540, Form 540A or Form 540NR 12 _____

13 Subtract line 12 from line 11 13 _____

14 Interest on deferred tax from installment obligations under IRC Section 453 or 453A 14 _____

15 1998 Estimated Tax. Add line 13 and line 14. Enter the result, but not less than zero 15 _____

16 **a** Enter 80% (66 2/3% for farmers and fishermen) of line 15 16a _____
b Enter 100% of the tax shown on your 1997 Form 540, line 34; Form 540A, line 23 or Form 540NR, line 43 16b _____

c Required Annual Payment. Enter the lesser of line 16a or line 16b 16c _____

Caution: Generally, if you do not prepay at least the amount on line 16c, you may owe a penalty for not paying enough estimated tax. To avoid a penalty, make sure your estimated tax on line 15 is as accurate as possible. If you prefer, you may pay 100% of your 1998 estimated tax (line 15).

17 California income tax withheld and estimated to be withheld during 1998 (include withholding on pensions, annuities, etc.) 17 _____

18 Balance. Subtract line 17 from line 16c. If less than \$100 (or less than \$50, if married filing separate), you do not have to make a payment at this time **ADJUSTED TO:** 18 1,320.

19 Installment amount. Divide the amount on line 18 by 4. Enter the result here and on line 1 of each of your Forms 540-ES. If you will earn your income at an uneven rate during the year, see Annualization Option, in the instructions, under paragraph C 19 330.

Record of Estimated Tax Payments

| Payment number | (a) Date | (b) Amount paid | (c) 1997 overpayment applied | (d) Total amount paid and credited (add (b) and (c)) |
|----------------|----------|-----------------|------------------------------|--|
| 1 | 04/15/98 | \$ 330. | \$ | \$ 330. |
| 2 | 06/15/98 | 330. | | 330. |
| 3 | 09/15/98 | 330. | | 330. |
| 4 | 01/15/99 | 330. | | 330. |
| Total | | \$ 1,320. | \$ | \$ 1,320. |

Mail your Form 540-ES payment vouchers to: 540-ES UNIT, FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO, CA 94267-0031.

1997 Income from Passthroughs

CA ALL-SOURCES

JUSTICE INVESTORS
I.D. NUMBER: 94-6213901

TAXABLE INCOME (LOSS) SUMMARY:

| | |
|------------------------------|--------------|
| PASSIVE INCOME | 1,188 |
| NET INCOME (LOSS) FOR ENTITY | <u>1,188</u> |

ACTIVITY INFORMATION:

JUSTICE INVESTORS

| | | |
|----------------------------------|--------------|--------------|
| RENTAL REAL ESTATE INCOME (LOSS) | 1,188 | |
| SECTION 754 DEPRECIATION | 0 | |
| TOTAL PASSIVE GAIN (LOSS) | <u>1,188</u> | <u>1,188</u> |

1997 Income from Passthroughs

CA ALL-SOURCES

GRETA E. JUDAH TRUST FBO RAY JUDAH
I.D. NUMBER: 68-6082466

TAXABLE INCOME (LOSS) SUMMARY:

| | |
|------------------------------|---------------|
| PASSIVE INCOME | 23,721 |
| NET INCOME (LOSS) FOR ENTITY | <u>23,721</u> |

ACTIVITY INFORMATION:

GRETA E. JUDAH TRUST FBO RAY JUDAH

| | |
|----------------------------------|---------------|
| RENTAL REAL ESTATE INCOME (LOSS) | 23,721 |
| TOTAL PASSIVE GAIN (LOSS) | <u>23,721</u> |

1997 Income from Passthroughs

CA ALL-SOURCES

R.Q. RICHARDS FOUNDATION MTG PTR
I.D. NUMBER: 65-0678563

TAXABLE INCOME (LOSS) SUMMARY:

| | | |
|------------------------------|--|-----------|
| PASSIVE LOSS ALLOWED | | -7 |
| NET INCOME (LOSS) FOR ENTITY | | <u>-7</u> |

ACTIVITY INFORMATION:

R.Q. RICHARDS FOUNDATION MTG PTR

| | | |
|---------------------------|----|-----------|
| ORDINARY INCOME (LOSS) | -7 | |
| TOTAL PASSIVE GAIN (LOSS) | | <u>-7</u> |

Underpayment of Estimated Tax by Individuals, Estates, and Trusts

OMB No.1545-0140

1997
 Attachment
 Sequence No. **06**

▶ See separate instructions.
 ▶ Attach to Form 1040, 1040A, 1040NR, 1040NR-EZ, or 1041.

Name(s) shown on tax return

Identifying number

HENRY R & KRISTEN L JUDAH

Note: In most cases, you do not need to file Form 2210. The IRS will figure any penalty you owe and send you a bill. File Form 2210 only if one or more boxes in Part I apply to you. If you do not need to file Form 2210, you still may use it to figure your penalty. Enter the amount from line 20 or line 32 on the penalty line of your return, but do not attach Form 2210.

Part I Reasons for Filing - If 1a, b, or c below applies to you, you may be able to lower or eliminate your penalty. But you MUST check the boxes that apply and file Form 2210 with your tax return. If 1d below applies to you, check that box and file Form 2210 with your tax return.

- 1 Check whichever boxes apply (if none apply, see the Note above):
- a You request a **waiver**. In certain circumstances, the IRS will waive all or part of the penalty. See **Waiver of Penalty** on page 1 of the instructions.
 - b You use the **annualized income installment method**. If your income varied during the year, this method may reduce the amount of one or more required installments. See page 4 of the instructions.
 - c You had Federal income tax withheld from wages and, for estimated tax purposes, you treat the withheld tax as paid on the dates it was actually withheld, instead of in equal amounts on the payments on the payment due dates. See the instructions for line 22 on page 3.
 - d Your required annual payment (line 13 below) is based on your 1996 tax and you filed or are filing a joint return for either 1996 or 1997 but not for both years.

Part II Required Annual Payment

| | | |
|--|----|---------|
| 2 - Enter your 1997 tax after credits (see page 2 of the instructions) Caution: Also see page 2 for a special rule if claiming the research credit | 2 | 16,938. |
| 3 Other taxes (see page 2 of the instructions) | 3 | |
| 4 Add lines 2 and 3 | 4 | 16,938. |
| 5 Earned income credit | 5 | |
| 6 Credit for Federal tax paid on fuels | 6 | |
| 7 Add lines 5 and 6 | 7 | |
| 8 Current year tax. Subtract line 7 from line 4 | 8 | 16,938. |
| 9 Multiply line 8 by 90% (.90) | 9 | 15,244. |
| 10 Withholding taxes. Do not include any estimated tax payments on this line (see page 2 of the instructions) | 10 | 4,671. |
| 11 Subtract line 10 from line 8. If less than \$500, stop here; do not complete or file this form. You do not owe the penalty | 11 | 12,267. |
| 12 Enter the tax shown on your 1996 tax return (110% of that amount if the adjusted gross income shown on that return is more than \$150,000, or if married filing separately for 1997, more than \$75,000). Caution: See instructions. | 12 | 20,863. |
| 13 Required annual payment. Enter the smaller of line 9 or line 12 | 13 | 15,244. |

Note: If line 10 is equal to or more than line 13, stop here; you do not owe the penalty. Do not file Form 2210 unless you checked box 1d above.

Part III Short Method (Caution: See page 2 of the instructions to find out if you can use the short method. If you checked box 1b or c in Part I, skip this part and go to Part IV.)

| | | |
|--|----|---------|
| 14 Enter the amount, if any, from line 10 above | 14 | 4,671. |
| 15 Enter the total amount, if any, of estimated tax payments you made | 15 | 9,720. |
| 16 Add lines 14 and 15 | 16 | 14,391. |
| 17 Total underpayment for year. Subtract line 16 from line 13. If zero or less, stop here; you do not owe the penalty. Do not file Form 2210 unless you checked box 1d above | 17 | 853. |
| 18 Multiply line 17 by .05986 | 18 | 51. |
| 19 • If the amount on line 17 was paid on or after 4/15/98, enter -0-. • If the amount on line 17 was paid before 4/15/98, make the following computation to find the amount to enter on line 19. | | |
| $\begin{matrix} \text{Amount on} & & \text{Number of days paid} \\ \text{line 17} & \times & \text{before 4/15/98} \\ & & \times .00025 \end{matrix}$ | 19 | 0. |
| 20 PENALTY. Subtract line 19 from line 18. Enter the result here and on Form 1040, line 65; Form 1040A, line 34; Form 1040NR, line 65; Form 1040NR-EZ, line 26; or Form 1041, line 27 | 20 | 51. |

LHA For Paperwork Reduction Act Notice, see page 1 of separate instructions.

Form 2210 (1997)

1997 Income from Passthroughs

JUSTICE INVESTORS
I.D. NUMBER: 94-6213901
TYPE: PARTNERSHIP

TAXABLE INCOME (LOSS) SUMMARY:

| | |
|--|--------------|
| PASSIVE INCOME | 1,188 |
| NET INCOME (LOSS) FOR PASSTHROUGH ENTITY | <u>1,188</u> |

ACTIVITY INFORMATION:

JUSTICE INVESTORS

OTHER PASSIVE ACTIVITY

| | |
|----------------------------------|-------|
| RENTAL REAL ESTATE INCOME (LOSS) | 1,188 |
| SECTION 754 DEPRECIATION | 0 |

| | |
|-----------------------------------|--------------|
| SCHEDULE E ACTIVITY INCOME (LOSS) | <u>1,188</u> |
|-----------------------------------|--------------|

TAX PREFERENCE ITEMS:

| | |
|--|---|
| DEPRECIATION ADJUSTMENT FOR POST-1986 PROPERTY | 7 |
|--|---|

JUSTICE INVESTORS-ENTITY#101; ACT #4

OTHER PASSIVE ACTIVITY

OTHER K-1 INFORMATION:

| | |
|----------|---|
| INTEREST | 1 |
|----------|---|

1997 Income from Passthroughs

GRETA E. JUDAH LIVING TRUST
I.D. NUMBER: 93-6254366
TYPE: ESTATE OR TRUST

ACTIVITY INFORMATION:

GRETA E. JUDAH LIVING TRUST

TAX PREFERENCE ITEMS:

1997 Income from Passthroughs

GRETA E. JUDAH TRUST FBO RAY JUDAH
I.D. NUMBER: 68-6082466
TYPE: ESTATE OR TRUST

ACTIVITY INFORMATION:

GRETA E. JUDAH TRUST FBO RAY JUDAH

OTHER PASSIVE ACTIVITY

| | |
|----------------------------------|--------|
| RENTAL REAL ESTATE INCOME (LOSS) | 23,721 |
|----------------------------------|--------|

| | |
|-----------------------------------|---------------|
| SCHEDULE E ACTIVITY INCOME (LOSS) | <u>23,721</u> |
|-----------------------------------|---------------|

OTHER K-1 INFORMATION:

INTEREST
DIVIDENDS

15
403

1997 Income from Passthroughs

R.Q. RICHARDS FOUNDATION MTG PTR
I.D. NUMBER: 65-0678563
TYPE: PARTNERSHIP

ACTIVITY INFORMATION:

R.Q. RICHARDS FOUNDATION MTG PTR

OTHER PASSIVE ACTIVITY

ORDINARY INCOME (LOSS)

-7

SCHEDULE E ACTIVITY INCOME (LOSS)

-7

ALLOWABLE PASSIVE LOSS FROM FORM 8582

-7

OTHER K-1 INFORMATION:

- INTEREST

6

1997 Income from Passthroughs

SUMMARY OF K-1 INFORMATION FOR ALL PASSTHROUGHS

OTHER K-1 INFORMATION:

| | |
|-----------|-----|
| INTEREST | 22 |
| DIVIDENDS | 403 |

TAX PREFERENCE ITEMS:

| | |
|--|---|
| DEPRECIATION ADJUSTMENT FOR POST-1986 PROPERTY | 7 |
|--|---|

Department of the Treasury Internal Revenue Service

Attach to Form 1040 or Form 1040NR.

Name(s) shown on Form 1040

Your social security number

HENRY R & KRISTEN L JUDAH

Part I Adjustments and Preferences

Table with 15 rows for adjustments and preferences. Line 1: 6,900. Line 11: SEE STATEMENT 3, 7. Line 15: 6,907.

Part II Alternative Minimum Taxable Income

Table with 6 rows for alternative minimum taxable income. Line 16: 88,335. Line 19: 95,242. Line 21: 95,242.

Part III Exemption Amount and Alternative Minimum Tax

Table with 8 rows for exemption amount and alternative minimum tax. Line 22: 45,000. Line 23: 50,242. Line 24: 12,901. Line 26: 12,901. Line 27: 16,938. Line 28: 0.

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 6251(1997)

Part IV Line 24 Computation Using Maximum Capital Gains Rates

| | | | |
|----|--|----|---------|
| 29 | Enter the amount from line 23 | 29 | 50,242. |
| 30 | Enter the amount from Schedule D (Form 1040), line 27 (as refigured for the AMT, if necessary) | 30 | 2,698. |
| 31 | Enter the amount from Schedule D (Form 1040), line 25 (as refigured for the AMT, if necessary) | 31 | |
| 32 | Add lines 30 and 31 | 32 | 2,698. |
| 33 | Enter the amount from Schedule D (Form 1040), line 22 (as refigured for the AMT, if necessary) | 33 | 5,665. |
| 34 | Enter the smaller of line 32 or line 33 | 34 | 2,698. |
| 35 | Subtract line 34 from line 29. If zero or less, enter -0- | 35 | 47,544. |
| 36 | If line 35 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 35 by 26% (.26). Otherwise, multiply line 35 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result | 36 | 12,361. |
| 37 | Enter the amount from Schedule D (Form 1040), line 36 (as figured for the regular tax) | 37 | |
| 38 | Enter the smallest of line 29, line 30, or line 37 | 38 | |
| 39 | Multiply line 38 by 10% (.10) | 39 | |
| 40 | Enter the smaller of line 29 or line 30 | 40 | 2,698. |
| 41 | Enter the amount from line 38 | 41 | |
| 42 | Subtract line 41 from line 40. If zero or less, enter -0- | 42 | 2,698. |
| 43 | Multiply line 42 by 20% (.20) | 43 | 540. |
| 44 | Enter the amount from line 29 | 44 | 50,242. |
| 45 | Add lines 35, 38, and 42 | 45 | 50,242. |
| 46 | Subtract line 45 from line 44 | 46 | 0. |
| 47 | Multiply line 46 by 25% (.25) | 47 | |
| 48 | Add lines 36, 39, 43, and 47 | 48 | 12,901. |
| 49 | If line 29 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 29 by 26% (.26). Otherwise, multiply line 29 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result | 49 | 13,063. |
| 50 | Enter the smaller of line 48 or line 49 here and on line 24 | 50 | 12,901. |

FORM 6251

PASSIVE ACTIVITIES

STATEMENT 3

| NAME OF ACTIVITY | FORM | NET INCOME (LOSS) | | ADJUSTMENT |
|-----------------------------|-------|-------------------|---------|------------|
| | | AMT | REGULAR | |
| JUSTICE INVESTORS | SCH E | 1,195. | 1,188. | 7. |
| GRETA E. JUDAH TRUST | SCH E | | | |
| FBO RAY JUDAH | | 23,721. | 23,721. | |
| R.Q. RICHARDS | SCH E | | | |
| FOUNDATION MTG PTR | | <7.> | <7.> | |
| TOTAL TO FORM 6251, LINE 11 | | | | 7. |

▶ See separate Instructions.
▶ Attach to Form 1040 or Form 1041.

Name(s) shown on return **HENRY R & KRISTEN L JUDAH** Identifying number

Part I 1997 Passive Activity Loss

Caution: See the instructions for Worksheets 1 and 2 on page 7 before completing Part I.

| | | | |
|---|--|----|---------|
| Rental Real Estate Activities With Active Participation (For the definition of active participation see Active Participation in a Rental Real Estate Activity in the instructions.) | | | |
| 1 a | Activities with net income (enter the amount from Worksheet 1, column (a)) | 1a | |
| 1 b | Activities with net loss (enter the amount from Worksheet 1, column (b)) | 1b | |
| 1 c | Prior years unallowed losses (enter the amount from Worksheet 1, column (c)) | 1c | |
| d | Combine lines 1a, 1b, and 1c | 1d | |
| All Other Passive Activities | | | |
| 2 a | Activities with net income (enter the amount from Worksheet 2, column (a)) | 2a | 24,909. |
| 2 b | Activities with net loss (enter the amount from Worksheet 2, column (b)) | 2b | <7.> |
| 2 c | Prior year unallowed losses (enter the amount from Worksheet 2, column (c)) | 2c | |
| d | Combine lines 2a, 2b, and 2c | 2d | 24,902. |
| 3 | Combine lines 1d and 2d. If the result is net income or zero, all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. Do not complete Form 8582. Take the losses to the form or schedule you normally report them on. If this line and line 1d are losses, go to line 4. Otherwise, enter -0- on line 9 and go to line 10 | 3 | 24,902. |

Part II Special Allowance for Rental Real Estate With Active Participation

Note: Enter all numbers in Part II as positive amounts. See page 7 of the instructions for examples.

| | | | |
|---|---|---|--|
| 4 | Enter the smaller of the loss on line 1d or the loss on line 3 | 4 | |
| 5 | Enter \$150,000. If married filing separately, see the instructions | 5 | |
| 6 | Enter 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- on line 9, and then go to line 10. Otherwise, go to line 7. | 6 | |
| 7 | Subtract line 6 from line 5 | 7 | |
| 8 | Multiply line 7 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see instructions | 8 | |
| 9 | Enter the smaller of line 4 or line 8 | 9 | |

Part III Total Losses Allowed

| | | | |
|----|---|----|----|
| 10 | Add the income, if any, on lines 1a and 2a and enter the total | 10 | |
| 11 | Total losses allowed from all passive activities for 1997. Add lines 9 and 10. See the instructions to find out how to report the losses on your tax return | 11 | 7. |

LHA For Paperwork Reduction Act Notice, see separate instructions.

FORM 8582

OTHER PASSIVE ACTIVITIES - WORKSHEET 2

STATEMENT 4

| NAME OF ACTIVITY | CURRENT YEAR | | PRIOR YEAR UNALLOWED LOSS | OVERALL GAIN OR LOSS | |
|---|--------------|----------|---------------------------------|----------------------|------|
| | NET INCOME | NET LOSS | | GAIN | LOSS |
| JUSTICE INVESTORS GRETA E. JUDAH TRUST | 1,188. | 0. | | 1,188. | |
| FBO RAY JUDAH R.Q. RICHARDS | 23,721. | 0. | | 23,721. | |
| FOUNDATION MTG PTR | 0. | <7.> | | | <7.> |
| TOTALS | 24,909. | <7.> | | 24,909. | <7.> |

FORM 8582

SUMMARY OF PASSIVE ACTIVITIES

STATEMENT 5

| NAME | FORM OR SCHEDULE | PRIOR YEAR GAIN/LOSS | C/O | NET GAIN/LOSS | UNALLOWED LOSS | ALLOWED LOSS |
|---|------------------------|----------------------------|-----|------------------|-------------------|-----------------|
| JUSTICE INVESTORS GRETA E. JUDAH TRUST | SCH E SCH E | 1,188. | | 1,188. | | |
| FBO RAY JUDAH R.Q. RICHARDS | SCH E | 23,721. | | 23,721. | | |
| FOUNDATION MTG PTR | | <7.> | | <7.> | | 7. |
| TOTALS | | 24,902. | | 24,902. | | 7. |
| PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME | | | | | | |
| TOTAL TO FORM 8582, LINE 11 | | | | | | 7. |

ALTERNATIVE MINIMUM TAX
Passive Activity Loss Limitations

▶ See separate instructions.
▶ Attach to Form 1040 or Form 1041.

Name(s) shown on return

Identifying number

HENRY R & KRISTEN L JUDAH

Part I 1997 Passive Activity Loss

Caution: See the instructions for Worksheets 1 and 2 on page 7 before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation see Active Participation in a Rental Real Estate Activity in the instructions.)

| | | | | |
|----|--|----|--|--|
| 1a | Activities with net income (enter the amount from Worksheet 1, column (a)) | 1a | | |
| 1b | Activities with net loss (enter the amount from Worksheet 1, column (b)) | 1b | | |
| 1c | Prior years unallowed losses (enter the amount from Worksheet 1, column (c)) | 1c | | |
| 1d | Combine lines 1a, 1b, and 1c | 1d | | |

All Other Passive Activities

| | | | | |
|----|---|----|---------|---------|
| 2a | Activities with net income (enter the amount from Worksheet 2, column (a)) | 2a | 24,916. | |
| 2b | Activities with net loss (enter the amount from Worksheet 2, column (b)) | 2b | <7.> | |
| 2c | Prior year unallowed losses (enter the amount from Worksheet 2, column (c)) | 2c | | |
| 2d | Combine lines 2a, 2b, and 2c | 2d | | 24,909. |

| | | | | |
|---|---|---|--|---------|
| 3 | Combine lines 1d and 2d. If the result is net income or zero, all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. Do not complete Form 8582. Take the losses to the form or schedule you normally report them on. If this line and line 1d are losses, go to line 4. Otherwise, enter -0- on line 9 and go to line 10 | 3 | | 24,909. |
|---|---|---|--|---------|

Part II Special Allowance for Rental Real Estate With Active Participation

Note: Enter all numbers in Part II as positive amounts. See page 7 of the instructions for examples.

| | | | | |
|---|---|---|--|--|
| 4 | Enter the smaller of the loss on line 1d or the loss on line 3 | 4 | | |
| 5 | Enter \$150,000. If married filing separately, see the instructions | 5 | | |
| 6 | Enter 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- on line 9, and then go to line 10. Otherwise, go to line 7. | 6 | | |
| 7 | Subtract line 6 from line 5 | 7 | | |
| 8 | Multiply line 7 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see instructions | 8 | | |
| 9 | Enter the smaller of line 4 or line 8 | 9 | | |

Part III Total Losses Allowed

| | | | | |
|----|---|----|--|----|
| 10 | Add the income, if any, on lines 1a and 2a and enter the total | 10 | | |
| 11 | Total losses allowed from all passive activities for 1997. Add lines 9 and 10. See the instructions to find out how to report the losses on your tax return | 11 | | 7. |

LHA For Paperwork Reduction Act Notice, see separate instructions.

FORM 8582

ALTERNATIVE MINIMUM TAX
OTHER PASSIVE ACTIVITIES - WORKSHEET 2

STATEMENT 6

| NAME OF ACTIVITY | CURRENT YEAR | | PRIOR YEAR UNALLOWED LOSS | OVERALL GAIN OR LOSS | |
|--|--------------|----------|---------------------------------|----------------------|------|
| | NET INCOME | NET LOSS | | GAIN | LOSS |
| JUSTICE INVESTORS GRETA E. JUDAH TRUST | 1,195. | 0. | | 1,195. | |
| FBO RAY JUDAH R.Q. RICHARDS FOUNDATION MTG PTR | 23,721. | 0. | | 23,721. | |
| | 0. | <7.> | | | <7.> |
| TOTALS | 24,916. | <7.> | | 24,916. | <7.> |

FORM 8582AMT

SUMMARY OF PASSIVE ACTIVITIES - AMT

STATEMENT 7

| NAME | FORM OR SCHEDULE | GAIN/LOSS | PRIOR YEAR C/O | NET GAIN/LOSS | UNALLOWED LOSS | ALLOWED LOSS |
|---|------------------------|-----------|----------------------|------------------|-------------------|-----------------|
| JUSTICE INVESTORS GRETA E. JUDAH TRUST FBO RAY JUDAH | SCH E SCH E | 1,195. | | 1,195. | | |
| R.Q. RICHARDS FOUNDATION MTG PTR | SCH E | 23,721. | | 23,721. | | |
| | | <7.> | | <7.> | | 7. |
| TOTALS | | 24,909. | | 24,909. | | 7. |

PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME

TOTAL TO FORM 8582AMT, LINE 11

7.

CUT HERE

CCH
TAXABLE YEAR

CALIFORNIA FORM

1998 Estimated Tax for Individuals

540-ES

Fiscal year filers, enter year ending: month year 1 9 9 9

Your first name Initial Last name Your social security number

HENRY R JUDAH

If joint payment, spouse's first name Initial Last name Spouse's social security number

KRISTEN L

Present home address - number and street including PO Box or rural route Apt. no.

13390 CORAL DR SW

City, town or post office State ZIP Code

FORT MYERS FL 33908

Payment Voucher
1
Due April 15, 1998

Make your check or money order payable to "Franchise Tax Board." Write your social security number and "Form 540-ES 1998" on it. Do not combine this payment with payment of your tax due for 1997. Mail this voucher and your check or money order to:

540-ES UNIT
FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0031

Amount of payment
\$ 330.00

For Privacy Act Notice, see form FTB 1131. File only if you are making a payment of estimated tax.

CUT HERE

CCH
TAXABLE YEAR

CALIFORNIA FORM

1998 Estimated Tax for Individuals

540-ES

| | | | | | | | | | |
|---|---------|-----------|--|---|---|---|-------------------|---------------------------------|--|
| Fiscal year filers, enter year ending: month | | year | | 1 | 9 | 9 | 9 | | |
| Your first name | Initial | Last name | | | | | | Your social security number | |
| HENRY | R | JUDAH | | | | | | | |
| If joint payment, spouse's first name | Initial | Last name | | | | | | Spouse's social security number | |
| KRISTEN | L | | | | | | | | |
| Present home address - number and street including PO Box or rural route | | | | | | | Apt. no. | | Payment Voucher 2 Due June 15, 1998 |
| 13390 CORAL DR SW | | | | | | | | | |
| City, town or post office | | | | | | | State ZIP Code | | |
| FORT MYERS | | | | | | | FL 33908 | | |
| Make your check or money order payable to "Franchise Tax Board." Write your social security number and "Form 540-ES 1998" on it. Do not combine this payment with payment of your tax due for 1997. Mail this voucher and your check or money order to: 540-ES UNIT FRANCHISE TAX BOARD PO BOX 942867 SACRAMENTO CA 94267-0031 | | | | | | | Amount of payment | | |
| For Privacy Act Notice, see form FTB 1131. File only if you are making a payment of estimated tax. | | | | | | | \$ | | 330.00 |

CUT HERE

CCH
TAXABLE YEAR

CALIFORNIA FORM

1998 Estimated Tax for Individuals

540-ES

| | | | | | | | | | |
|---|---------|-----------|--|---|---|---|-------------------|---------------------------------|---|
| Fiscal year filers, enter year ending: month | | year | | 1 | 9 | 9 | 9 | | |
| Your first name | Initial | Last name | | | | | | Your social security number | |
| HENRY | R | JUDAH | | | | | | | |
| If joint payment, spouse's first name | Initial | Last name | | | | | | Spouse's social security number | |
| KRISTEN | L | | | | | | | | |
| Present home address - number and street including PO Box or rural route | | | | | | | Apt. no. | | Payment Voucher 3 Due Sept. 15, 1998 |
| 13390 CORAL DR SW | | | | | | | | | |
| City, town or post office | | | | | | | State ZIP Code | | |
| FORT MYERS | | | | | | | FL 33908 | | |
| Make your check or money order payable to "Franchise Tax Board." Write your social security number and "Form 540-ES 1998" on it. Do not combine this payment with payment of your tax due for 1997. Mail this voucher and your check or money order to: 540-ES UNIT FRANCHISE TAX BOARD PO BOX 942867 SACRAMENTO CA 94267-0031 | | | | | | | Amount of payment | | |
| For Privacy Act Notice, see form FTB 1131. File only if you are making a payment of estimated tax. | | | | | | | \$ | | 330.00 |

CUT HERE

CCH
TAXABLE YEAR

CALIFORNIA FORM

1998 Estimated Tax for Individuals

540-ES

| | | | | | | | | | |
|---|---------|-----------|--|---|---|---|-------------------|---------------------------------|--|
| Fiscal year filers, enter year ending: month | | year | | 1 | 9 | 9 | 9 | | |
| Your first name | Initial | Last name | | | | | | Your social security number | |
| HENRY | R | JUDAH | | | | | | | |
| If joint payment, spouse's first name | Initial | Last name | | | | | | Spouse's social security number | |
| KRISTEN | L | | | | | | | | |
| Present home address - number and street including PO Box or rural route | | | | | | | Apt. no. | | Payment Voucher 4 Due Jan. 15, 1999 |
| 13390 CORAL DR SW | | | | | | | | | |
| City, town or post office | | | | | | | State ZIP Code | | |
| FORT MYERS | | | | | | | FL 33908 | | |
| Make your check or money order payable to "Franchise Tax Board." Write your social security number and "Form 540-ES 1998" on it. Do not combine this payment with payment of your tax due for 1997. Mail this voucher and your check or money order to: 540-ES UNIT FRANCHISE TAX BOARD PO BOX 942867 SACRAMENTO CA 94267-0031 | | | | | | | Amount of payment | | |
| For Privacy Act Notice, see form FTB 1131. File only if you are making a payment of estimated tax. | | | | | | | \$ | | 330.00 |

CUT HERE

Do I Need To Use This Form?

The Franchise Tax Board is modernizing its payment system. Sending this new return payment voucher with your check or money order will help us process your payment accurately and efficiently. We strongly encourage you to use Form 540-V, but there is no penalty if you do not do so. If your 1997 return shows a refund or no tax due, you do not need to use this payment voucher.

How Do I Prepare and Mail My Payment?

Step 1: Prepare Your Check or Money Order

- ◊ Make it payable to Franchise Tax Board for the full amount you owe.
- ◊ Write your social security number and one of the following on your check or money order:
 - *1997 Form 540EZ*; or
 - *1997 Form 540A*; or
 - *1997 Form 540*; or
 - *1997 Form 540NR*.

Step 2: Complete the Return Payment Voucher (Form 540-V)

- ◊ Using blue or black ink, enter your name(s), address and social security number(s) in the space provided.
- ◊ Enter the amount of your payment that you are sending with your return. If you are paying penalties or interest in addition to the tax you owe, be sure to enter the total amount of your check or money order on Form 540-V.
- ◊ Cut off the voucher on the dotted line.

Step 3: Attach the Return Payment Voucher and Check or Money Order to Your Return

- ◊ Place the check or money order on top of the voucher. Attach both to the front of your return where it says "Attach check or money order and Form 540-V here." Make sure that your check or money order and voucher are not covered up by your Form(s) W-2 or any other items.

Step 4: Mail

- ◊ Mail your return, the attached voucher and your check or money order to the following address:

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0001

----- CUT HERE -----

CCH

TAXABLE YEAR

1997

Return Payment Voucher for Individuals

CALIFORNIA FORM

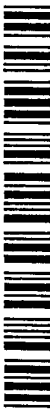
540-V

| | | | | | | | | |
|--|---------|--|---|---|---|---------------------------------|----------|--|
| Fiscal year filers, enter year ending: month | | year | 1 | 9 | 9 | 8 | | |
| Your first name | Initial | Last name | | | | Your social security number | | |
| HENRY | R | JUDAH | | | | | | |
| If joint payment, spouse's first name | Initial | Spouse's last name if different from yours | | | | Spouse's social security number | | |
| KRISTEN | L | | | | | | | |
| Present home address - number and street including PO Box or rural route | | | | | | Apt. no. | | |
| 13390 CORAL DR SW | | | | | | | | |
| City, town or post office | | | | | | State | ZIP Code | |
| FORT MYERS | | | | | | FL | 33908 | |
| Make your check or money order payable to "Franchise Tax Board." | | | | | | | | |
| Write your social security number, type of return and tax year on your check or money order. | | | | | | | | |
| Attach this voucher and your payment to the front of your return. | | | | | | Amount of payment | | |
| | | | | | | \$ | 351.00 | |

5
4
0
V

For Privacy Act Notice, see form FTB 1131

Form 540-V 1997



CCH
**California Nonresident or Part-Year
 Resident Income Tax Return 1997**

FORM
540NR

Fiscal year filers, enter year ending: month | | | year 1 9 9 8

Step 1

Name and Address: HENRY KRISTEN
 Address: 13390 CORAL DR SW FORT MYERS FL 33908
 Use mailing label or print.

JUDA ** 97

| |
|-------------------------|
| Do Not Use These Spaces |
| P |
| AC |
| A |
| R |
| RP |

Step 2

Filing Status

- 1 Single
- 2 Married filing joint return (even if only one spouse had income)
- 3 Married filing separate return. Enter spouse's social security number above and full name here.
- 4 Head of household (with qualifying person). If the qualifying person is a child but not your dependent, enter child's name here.
- 5 Qualifying widow(er) with dependent child. Enter year spouse died 19 _____.

Check only one.

Step 3

Exemptions

- 6 If your parent(s), or someone else, can claim you (or your spouse, if married) as a dependent on their return, check the box here. 6
- 7 Personal: If you checked box 1, 3 or 4 above, enter 1. If you checked box 2 or 5, enter 2. If you checked the box on line 6, see instructions 7
- 8 Blind: If you (or if married, your spouse) are visually impaired, enter 1. If both are visually impaired, enter 2 8
- 9 Senior: If you (or if married, your spouse) are 65 or older, enter 1. If both are 65 or older, enter 2 9
- 10 Dependents: Enter name and relationship. Do not include yourself, your spouse or the person you listed on line 4.
 KALLEN LEE JUDAH SON 10
- 11 Add line 7 through line 10. These are your total exemptions 11

Attach check or money order and Form 540-V here.

Step 4

Taxable Income

- 12 Total California wages from all your Form(s) W-2, box 17 12
- 13 Federal adjusted gross income from Form 1040, line 32; Form 1040A, line 16; Form 1040EZ, line 4; TeleFile Tax Record, line H; or Form 1040NR, line 32 13 95,235.
- 14 California adjustments-subtractions. Enter the amount from Schedule CA (540NR), line 32, column B 14
- Caution: If the amount on Schedule CA (540NR), line 32, column B is a negative number, see instructions.
- 15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions 15 95,235.
- 16 California adjustments-additions. Enter the amount from Schedule CA (540NR), line 32, column C 16
- Caution: If the amount on Schedule CA (540NR), line 32, column C is a negative number, see instructions.
- 17 Adjusted gross income from all sources. Combine line 15 and line 16 17 95,235.
- 18 Enter the larger of
 Your California itemized deductions (from Schedule CA (540NR), line 39); OR
 Your California standard deduction shown below for your filing status:
 • Married filing joint, Head of household, or Qualifying widow(er)..... \$5,166
 • Single or Married filing separate \$2,583
 (Dependent of someone else and checked box on line 6 See instructions) 18 5,369.
- 19 Subtract line 18 from line 17. If less than zero, enter -0-. This is your total taxable income 19 89,866.

Attach copy of your Form(s) W-2, W-2G, 1099-R, 592-B, 594 and 597 here.

Step 5

Tax



- 20 California adjusted gross income from Schedule CA (540NR), line 32, column E 20 25,328.
- 22 Tax on the amount shown on line 19. Check if from:
 Tax Table Tax Rate Schedules FTB 3800 or FTB 3803 22 5,134.
 Caution: If under age 14 and you have more than \$1,300 of investment income, read the line 22 instructions to see if you must attach form FTB 3800.
- 23 Exemption credits.
 Caution: See the line 23 instructions before making an entry on this line.
 Check if from: Flowchart Federal AGI limit California TMT limit 23 204.
- 24 Subtract line 23 from line 22. If less than zero, enter -0- 24 4,930.
- 25a Ratio. Enter the ratio from Schedule CA (540NR), line 33 25a .2660
- 25b Multiply line 24 by the ratio on line 25a 25b 1,311.
- 26 Tax. Check if from Schedule G-1, Tax on Lump-Sum Distributions; and form FTB 5870A, Tax on Accumulation Distribution of Trusts 26
- 27 Add line 25b and line 26. Continue to Side 2 27 1,311.

For Privacy Act Notice, see instructions.

Form 540NR C1 1997 Side 1

Step 6 Credits

28 Amount from Side 1, line 27 28 1,311.

31 Credit for joint custody head of household. See instructions 31 _____

32 Credit for dependent parent. See instructions 32 _____

33 Credit for senior head of household. See instructions 33 _____

36 Add line 31 through line 33. Multiply the total by the ratio on Side 1, line 25a 36 _____

37 Enter credit name _____ code no. _____ and amount 37 _____

38 Enter credit name _____ code no. _____ and amount 38 _____

39 Enter credit name _____ code no. _____ and amount 39 _____

40 To claim more than three credits, see instructions 40 _____

42 Add line 36 through line 40. These are your total credits 42 _____

43 Subtract line 42 from line 28. If less than zero, enter -0- 43 1,311.

Step 7 Other Taxes

44 Alternative minimum tax. Attach Schedule P (540NR) 44 _____

45 Other taxes and credit recapture. See instructions 45 _____

46 Add line 43 through line 45. This is your total tax 46 1,311.

Step 8 Payments

47 California income tax withheld. Enter total from your 1997 Form(s) W-2, W-2G, 1099-MISC, 1099-R, 592-B, 594 or 597. Also attach the form(s) to Side 1 47 _____

48 1997 CA estimated tax and amount applied from your 1996 return. Include the amount from form FTB 3519 or Schedule(s) K-1 (541) and K-1 (568) 48 960.

50 Did either you or your spouse receive more than \$31,767 in wages in 1997?
Yes. See instructions No. Go to line 51 50 _____

51 Add line 47 through line 50. These are your total payments 51 960.

Step 9 Overpaid Tax or Tax Due

52 Overpaid tax. If line 51 is more than line 46, subtract line 46 from line 51 52 _____

53 Amount of line 52 you want applied to your 1998 estimated tax 53 _____

54 Overpaid tax available this year. Subtract line 53 from line 52 54 _____

55 Tax due. If line 51 is less than line 46, subtract line 51 from line 46 55 351.

Step 10 Contributions

56 Contribution to California Seniors Special Fund. See instructions 56 _____ .00
You may make a contribution of \$1 or more to:

57 Alzheimer's Disease/Related Disorders Fund 57 _____ .00

58 California Fund for Senior Citizens 58 _____ .00

59 Rare and Endangered Species Preservation Program 59 _____ .00

60 State Children's Trust Fund for the Prevention of Child Abuse 60 _____ .00

61 California Breast Cancer Research Fund 61 _____ .00

62 California Firefighters' Memorial Fund 62 _____ .00

63 California Public School Library Protection Fund 63 _____ .00

64 D.A.R.E. California (Drug Abuse Resistance Education) Fund 64 _____ .00

65 California Military Museum Fund 65 _____ .00

66 Add line 56 through line 65. These are your total contributions 66 _____

Step 11 Refund or Amount You Owe

67 REFUND or NO AMOUNT DUE. Subtract line 66 from line 54. Mail to: FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0000 67 \$ _____

68 AMOUNT YOU OWE. Add line 55 and line 66. Make a check/money order payable to "Franchise Tax Board" for the full amount. Write your social security number and "1997 Form 540NR" on it. Complete Form 540-V. Attach both to the front of your Form 540NR and mail to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001 68 \$ 351.

Step 12 Interest and Penalties

69 Interest, late return penalties and late payment penalties 69 _____

70 Underpayment of estimated tax. If form FTB 5805 or 5805F is attached, check here 70 _____

71 If you do not need California income tax forms mailed to you next year, check here 71 _____

Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. 4

Your signature _____ Daytime phone number (941) 335-2480

Spouse's signature (if filing joint, both must sign) _____

Important: You must attach a copy of your federal return to this return.

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge) _____ Date _____

Preparer's SSN/FEIN _____

Firm's name (or yours if self-employed) GILBERT, WALLACE, STEWART, Firm's address MCGEE, DAHLBERG & STRAMEL, PA PO BOX 308, FORT MYERS, FL 33902-0308

59-2745432



California Adjustments - Nonresidents or Part-Year Residents

1997

CA (540NR)

Important: Attach this schedule directly behind Form 540NR, Side 2.

Name(s) as shown on return

HENRY R & KRISTEN L JUDAH

Social security number

Part I Residency Information. You must complete all lines that apply to you and your spouse.

| | Yourself | Spouse |
|---|----------|--------|
| During 1997: | | |
| 1 I was in the military and I was: | | |
| domiciled in (enter state) | N/A | N/A |
| stationed in (enter state or country) | N/A | N/A |
| 2 I became a California resident (enter state of prior residence and date of move) ... | N/A | N/A |
| 3 I became a nonresident (enter new state of residence and date of move) | N/A | N/A |
| 4 I was a nonresident of California the entire year (enter state or country of residence) | FL | FL |
| 5 The number of days I spent in California (for any purpose) is: | N/A | N/A |
| 6 I owned a home/property in California (enter "yes" or "no") | NO | NO |
| Before 1997: | | |
| 7 I was a California resident for the period of (enter dates) | N/A | N/A |
| 8 I entered California on (enter date) | N/A | N/A |
| 9 I left California on (enter date) | N/A | N/A |

Part II Income Adjustment Schedule

| | A | B | C | D | E |
|--|---|----------------------------------|-------------------------------|--|---|
| Section A - Income | Federal Amounts (taxable amounts from your federal return) | Subtractions See instructions | Additions See instructions | Total Amounts Using CA Law (subtract column B from column A; add column C to the result) | CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident) |
| 7 Wages, salaries, tips, etc. See instructions before making an entry in column B or C ... | 7 51,608. | | | 51,608. | |
| 8 Taxable interest income ... | 8 11,320. | | | 11,320. | 16. |
| 9 Dividend income | 9 1,740. | | | 1,740. | 403. |
| 10 State tax refund. Enter the same amount in column A and column B | 10 | | | | |
| 11 Alimony received | 11 | | | | |
| 12 Business income or (loss) | 12 | | | | |
| 13 Capital gain or (loss) | 13 5,665. | | | 5,665. | |
| 14 Other gains or (losses) | 14 | | | | |
| 15 IRA distribution. (a) _____ (b) _____ | | | | | |
| 16 Pensions & annuities. (a) _____ (b) _____ | | | | | |
| 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. | 17 24,902. | | | 24,902. | 24,909. |
| 18 Farm income or (loss) | 18 | | | | |
| 19 Unemployment compensation | 19 | | | | |
| 20 Social security benefits (a) _____ (b) _____ | | | | | |
| 21 Other income | | | | | |
| a California lottery winnings | | | | | |
| b Disaster loss carryover from FTB 3805V | | | | | |
| c Federal NOL (Form 1040, line 21) 21 _____ | | | | 21 | 21 |
| d NOL carryover from FTB 3805V | | | | | |
| e NOL from FTB 3805Z, FTB 3806 or FTB 3807 | | | | | |
| f Other (describe) _____ | | | | | |
| 22a Total: Combine line 7 through line 21 in each column. Continue to Side 2 | 22a 95,235. | | | 95,235. | 25,328. |



Income Adjustment Schedule

| | A | B | C | D | E |
|--|--|----------------------------------|-------------------------------|--|---|
| Section B - Adjustments to Income | Federal Amounts (taxable amounts from your federal return) | Subtractions See instructions | Additions See instructions | Total Amounts Using CA Law (subtract column B from column A; add column C to the result) | CA Amounts (income earned or received as CA resident and income earned or received from CA sources as a nonresident) |
| 22b Enter totals from Schedule CA (540NR), Side 1, line 22a, column A through column E | 95,235. | | | 95,235. | 25,328. |
| 23 IRA deduction | | | | | |
| 24 Medical savings account deduction | | | | | |
| 25 Moving expenses | | | | | |
| 26 One half of self-employment tax | | | | | |
| 27 Self-employed health insurance deduction | | | | | |
| 28 Keogh/self-employed SEP/SIMPLE Plans | | | | | |
| 29 Penalty on early withdrawal of savings | | | | | |
| 30a Alimony paid. (b) Enter recipient's: SSN _____ Full name _____ | | | | | |
| 31 Add line 23 through line 30a in each column, A through E | | | | | |
| 32 Total. Subtract line 31 from line 22b in each column, A through E | 95,235. | | | 95,235. | 25,328. |

33 Ratio. Divide line 32, column E by line 32, column D.
Carry the decimal to five places. Then round it to four places by dropping amounts 4 and under (.44454 becomes .4445) and rounding up to the next number for amounts 5 and over (.44455 becomes .4446). This number may be greater than 1.0000. Enter the result here and on Form 540NR, line 25a. Note: If the result is zero or less, enter -0- on Form 540NR, line 25a

33 .2660

Part III Adjustments To Federal Itemized Deductions

| | | |
|---|----|--------|
| 34 Federal itemized deductions. Add the amounts on federal Schedule A (Form 1040), lines 4, 9, 14, 18, 19, 26, and 27 (or Schedule A (Form 1040NR), lines 3, 7, 8, 15 and 16) | 34 | 6,627. |
| 35 Enter total of federal Schedule A, line 5 (state and local income tax and State Disability Insurance) and line 8 (foreign taxes only) | 35 | 1,258. |
| 36 Subtract line 35 from line 34 | 36 | 5,369. |
| 37 Other adjustments including California lottery losses. Specify _____ | 37 | |
| 38 Combine line 36 and line 37 | 38 | 5,369. |
| 39 California itemized deductions | | |

Is your federal AGI (Form 540NR, line 13) more than the amount shown below for your filing status?

If single or married filing separate \$114,152
 If head of household \$171,228
 If married filing joint or qualifying widow(er) \$228,305

Is the amount you entered on line 39 more than your standard deduction below?

Single or married filing separate \$2,583
 Married filing joint, head of household or qualifying widow(er). \$5,166

39 5,369.

NO. Transfer the amount on line 38 to line 39.
 YES. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 39.

YES. Transfer the amount on line 39 to Form 540NR, line 18.
 NO. Enter your standard deduction on Form 540NR, line 18.



**Alternative Minimum Tax and Credit
Limitations - Nonresidents or Part-Year Residents**

1997

Attach this schedule to Form 540NR.

Name(s) as shown on Form 540NR

Your social security number

HENRY R & KRISTEN L JUDAH

Part I Adjustments and Preferences Important: See instructions for information regarding California/federal differences.

| | | | |
|----|---|----|--------|
| 1 | If you itemized deductions, go to line 2. If you did not itemize deductions, enter your standard deduction from Form 540NR, line 18, and go to line 6 | 1 | |
| 2 | Medical and dental expenses. Enter the smaller of Schedule A (Form 1040), line 4, or 2 1/2% of Form 1040, line 32 | 2 | |
| 3 | Personal property taxes and real property taxes. See instructions | 3 | 2,737. |
| 4 | Certain interest on a home mortgage not used to buy, build, or improve your home. See instructions | 4 | |
| 5 | Miscellaneous itemized deductions. See instructions | 5 | 2,248. |
| 6 | Refund of personal property taxes and real property taxes. See instructions Caution: Do not include your state income tax refund on this line. | 6 | () |
| 7 | Investment interest expense adjustment. See instructions | 7 | |
| 8 | Post-1986 depreciation. See instructions | 8 | |
| 9 | Adjusted gain or loss. See instructions | 9 | |
| 10 | Incentive stock options and California qualified stock options (CQSOs). See instructions | 10 | |
| 11 | Passive activities adjustment. See instructions | 11 | 7. |
| 12 | Beneficiaries of estates and trusts. Enter the amount from Schedule K-1 (541), line 8 | 12 | |
| 13 | Other. Enter the amount, if any, for each item and enter the total on line 13. See instructions | | |
| | a Appreciated contributions | a | |
| | b Circulation expenditures | b | |
| | c Depletion | c | |
| | d Depreciation (pre-1987) | d | |
| | e Installment sales | e | |
| | f Intangible drilling costs | f | |
| | g Long term contracts | g | |
| | h Loss limitations | h | |
| | i Mining costs | i | |
| | j Patron's adjustment | j | |
| | k Pollution control facilities | k | |
| | l Research and experimental | l | |
| | m Tax shelter farm activities | m | |
| | n Related adjustments | n | |
| | Total of the amounts on line a through line n | 13 | |
| 14 | Total Adjustments and Preferences. Combine line 1 through line 13 | 14 | 4,992. |

Part II Alternative Minimum Taxable Income (AMTI)

| | | | |
|----|---|----|-----------|
| 15 | Enter taxable income from Form 540NR, line 19. See instructions | 15 | 89,866. |
| 16 | Net operating loss (NOL) deduction from Schedule CA (540NR), line 21b, 21d and 21e, column B. Enter as a positive amount | 16 | |
| 17 | AMTI exclusion. See instructions | 17 | () |
| 18 | If you claimed the standard deduction, or you itemized deductions and your federal AGI is less than the amount for your filing status (listed below), skip this line and go to line 19. If you itemized deductions and your federal AGI is more than the amount for your filing status, see instructions. | 18 | () |
| | Single or married filing separate | | \$114,152 |
| | Married filing joint or qualifying widow(er) | | \$228,305 |
| | Head of household | | \$171,228 |
| 19 | Combine line 14 through line 18 | 19 | 94,858. |
| 20 | Alternative minimum tax NOL deduction. See instructions. Do not enter more than 90% of line 19 | 20 | |
| 21 | Alternative minimum taxable income. Subtract line 20 from line 19 (if married filing separate and line 21 is more than \$165,000, see instructions) | 21 | 94,858. |



Part III Exemption Amount and Alternative Minimum Tax (AMT)

Table with 3 columns: Description, Line Number, Amount. Includes rows for Exemption Amount, Alternative minimum taxable income, and Alternative Minimum Tax.

Part IV AMT California Adjusted Gross Income

Table with 3 columns: Description, Line Number, Amount. Includes rows for California adjusted gross income, Net operating loss deduction, and Adjustments and Preferences.

Part V Exemption Credit Limitation

Table with 3 columns: Description, Line Number, Amount. Includes rows for regular tax, tentative minimum tax, and exemption credit.

Part VI Credits that Reduce Tax Note: Be sure to attach your credit forms to Form 540NR.

6 Enter the amount from Form 540NR, line 27 6 1,311.
7 Enter the tentative minimum tax from Side 2, Part III, line 26 7 928.

Section A - Credits that reduce excess tax.

Table with 4 columns: (a) Credit amount, (b) Credit used this year, (c) Tax balance that may be offset by credits, (d) Credit carryover. Rows include: 8 Subtract line 7 from line 6... 383.; A1 Credits that reduce excess tax and have no carryover provisions.; 9 Code: 170 Credit for joint custody head of household.; 10 Code: 173 Credit for dependent parent.; 11 Code 163 Credit for senior head of household.; 12 Code: 162 Prison inmate labor credit; 13 Code: 169 Enterprise Zone employee credit; A2 Credits that reduce excess tax and have carryover provisions. See instructions.; 14 Code: Credit Name:; 15 Code: Credit Name:; 16 Code: Credit Name:; 17 Code: Credit Name:; 18 Code: 188 Credit for prior year alternative minimum tax.

Section B - Credits that may reduce tax below tentative minimum tax.

Table with 4 columns: (a) Credit amount, (b) Credit used this year, (c) Tax balance that may be offset by credits, (d) Credit carryover. Rows include: 19 If Part VI, line 8 is zero, enter the amount from line 6. If line 8 is more than zero, enter the total of line 7 and the last entry in column (c) 19 1,311.; B1 Credits that reduce net tax and have carryover provisions. See instructions.; 20 Code: Credit Name:; 21 Code: Credit Name:; 22 Code: Credit Name:; 23 Code: Credit Name:.

B2 Credits that reduce net tax and have no carryover provisions.

Table with 4 columns: (a) Credit amount, (b) Credit used this year, (c) Tax balance that may be offset by credits, (d) Credit carryover. Row: 24 Code: 187 Other state tax credit 24

Section C - Credits that may reduce alternative minimum tax.

Table with 4 columns: (a) Credit amount, (b) Credit used this year, (c) Tax balance that may be offset by credits, (d) Credit carryover. Rows include: 25 Enter your alternative minimum tax from Side 2, Part III, line 28 25; 26 Code: 180 Solar energy credit carryover from Section B1, column (d) ... 26; 27 Code: 181 Commercial solar energy credit carryover from Section B1, column (d) ... 27; 28 Adjusted AMT. Enter the balance from line 27, column (c), here and on Form 540NR, line 44 28



Passive Activity Loss Limitations

Attach to Form 540, 540NR, 541 or 100S (S corporations).

Name(s) as shown on return
HENRY R & KRISTEN L JUDAH

Social security number, Calif. corporation no.
or F.E.I.N.

Part I 1997 Passive Activity Loss

Caution: See the instructions for Worksheets 1 and 2 for federal Form 8582 before completing Part I. Be sure to use California amounts.

Rental Real Estate Activities with Active Participation

| | | | | |
|----|--|----|--|--|
| 1a | Activities with net income from Worksheet 1, column (a) | 1a | | |
| 1b | Activities with net loss from Worksheet 1, column (b) | 1b | | |
| 1c | Prior year unallowed losses from Worksheet 1, column (c) | 1c | | |
| 1d | Combine line 1a, line 1b and line 1c | 1d | | |

All Other Passive Activities

| | | | | |
|----|---|----|---------|---------|
| 2a | Activities with net income from Worksheet 2, column (a) | 2a | 24,909. | |
| 2b | Activities with net loss from Worksheet 2, column (b) | 2b | <7.> | |
| 2c | Prior year unallowed losses from Worksheet 2, column (c) | 2c | | |
| 2d | Combine line 2a, line 2b and line 2c | 2d | | 24,902. |
| 3 | Combine line 1d and line 2d. If the result is net income or zero, see the instructions for line 3. If line 3 and line 1d are losses, go to line 4. Otherwise, enter -0- on line 9 and go to line 10. | 3 | | 24,902. |

Part II Special Allowance for Rental Real Estate with Active Participation

Note: Enter all numbers in Part II as positive amounts.

| | | | | |
|---|--|---|--|--|
| 4 | Enter the smaller of the loss on line 1d or the loss on line 3 | 4 | | |
| 5 | Enter \$150,000. If married filing separate, see instructions | 5 | | |
| 6 | Enter federal modified adjusted gross income, but not less than zero. Note: If line 6 is equal to or greater than line 5, skip line 7 and line 8, enter -0- on line 9 and then go to line 10. Otherwise, go to line 7 | 6 | | |
| 7 | Subtract line 6 from line 5 | 7 | | |
| 8 | Multiply line 7 by 50%. Do not enter more than \$25,000. If married filing separate, see instructions | 8 | | |
| 9 | Enter the smaller of line 4 or line 8 | 9 | | |

Part III Total Losses Allowed

| | | | | |
|----|--|----|--|----|
| 10 | Add the income, if any, on line 1a and line 2a and enter the total | 10 | | |
| 11 | Total losses allowed from all passive activities for 1997. Add line 9 and line 10. See the instructions to find out how to report the losses on your tax return | 11 | | 7. |



Passive Activity Loss Limitations

Attach to Form 540, 540NR, 541 or 100S (S corporations).

Name(s) as shown on return
HENRY R & KRISTEN L JUDAH

Social security number, Calif. corporation no.
or F.E.I.N.

Part I 1997 Passive Activity Loss

Caution: See the instructions for Worksheets 1 and 2 for federal Form 8582 before completing Part I. Be sure to use California amounts.

Rental Real Estate Activities with Active Participation

| | | | | |
|----|--|----|--|--|
| 1a | Activities with net income from Worksheet 1, column (a) | 1a | | |
| 1b | Activities with net loss from Worksheet 1, column (b) | 1b | | |
| 1c | Prior year unallowed losses from Worksheet 1, column (c) | 1c | | |
| 1d | Combine line 1a, line 1b and line 1c | 1d | | |

All Other Passive Activities

| | | | | |
|----|---|----|---------|---------|
| 2a | Activities with net income from Worksheet 2, column (a) | 2a | 24,916. | |
| 2b | Activities with net loss from Worksheet 2, column (b) | 2b | <7.> | |
| 2c | Prior year unallowed losses from Worksheet 2, column (c) | 2c | | |
| 2d | Combine line 2a, line 2b and line 2c | 2d | | 24,909. |
| 3 | Combine line 1d and line 2d. If the result is net income or zero, see the instructions for line 3. If line 3 and line 1d are losses, go to line 4. Otherwise, enter -0- on line 9 and go to line 10. | 3 | | 24,909. |

Part II Special Allowance for Rental Real Estate with Active Participation

Note: Enter all numbers in Part II as positive amounts.

| | | | | |
|---|--|---|--|--|
| 4 | Enter the smaller of the loss on line 1d or the loss on line 3 | 4 | | |
| 5 | Enter \$150,000. If married filing separate, see instructions | 5 | | |
| 6 | Enter federal modified adjusted gross income, but not less than zero. Note: If line 6 is equal to or greater than line 5, skip line 7 and line 8, enter -0- on line 9 and then go to line 10. Otherwise, go to line 7 | 6 | | |
| 7 | Subtract line 6 from line 5 | 7 | | |
| 8 | Multiply line 7 by 50%. Do not enter more than \$25,000. If married filing separate, see instructions | 8 | | |
| 9 | Enter the smaller of line 4 or line 8 | 9 | | |

Part III Total Losses Allowed

| | | | | |
|----|--|----|--|----|
| 10 | Add the income, if any, on line 1a and line 2a and enter the total | 10 | | |
| 11 | Total losses allowed from all passive activities for 1997. Add line 9 and line 10. See the instructions to find out how to report the losses on your tax return | 11 | | 7. |



Passive Activity Loss Limitations

Attach to Form 540, 540NR, 541 or 100S (S corporations).

Name(s) as shown on return
HENRY R & KRISTEN L JUDAH

Social security number, Calif. corporation no.
or F.E.I.N.

Part I 1997 Passive Activity Loss

Caution: See the instructions for Worksheets 1 and 2 for federal Form 8582 before completing Part I. Be sure to use California amounts.

Rental Real Estate Activities with Active Participation

| | | | |
|----|--|----|--|
| 1a | Activities with net income from Worksheet 1, column (a) | 1a | |
| 1b | Activities with net loss from Worksheet 1, column (b) | 1b | |
| 1c | Prior year unallowed losses from Worksheet 1, column (c) | 1c | |
| 1d | Combine line 1a, line 1b and line 1c | 1d | |

All Other Passive Activities

| | | | |
|----|---|----|---------|
| 2a | Activities with net income from Worksheet 2, column (a) | 2a | 24,909. |
| 2b | Activities with net loss from Worksheet 2, column (b) | 2b | |
| 2c | Prior year unallowed losses from Worksheet 2, column (c) | 2c | |
| 2d | Combine line 2a, line 2b and line 2c | 2d | 24,909. |
| 3 | Combine line 1d and line 2d. If the result is net income or zero, see the instructions for line 3. If line 3 and line 1d are losses, go to line 4. Otherwise, enter -0- on line 9 and go to line 10. | 3 | 24,909. |

Part II Special Allowance for Rental Real Estate with Active Participation

Note: Enter all numbers in Part II as positive amounts.

| | | | |
|---|--|---|--|
| 4 | Enter the smaller of the loss on line 1d or the loss on line 3 | 4 | |
| 5 | Enter \$150,000. If married filing separate, see instructions | 5 | |
| 6 | Enter federal modified adjusted gross income, but not less than zero. Note: If line 6 is equal to or greater than line 5, skip line 7 and line 8, enter -0- on line 9 and then go to line 10. Otherwise, go to line 7 | 6 | |
| 7 | Subtract line 6 from line 5 | 7 | |
| 8 | Multiply line 7 by 50%. Do not enter more than \$25,000. If married filing separate, see instructions | 8 | |
| 9 | Enter the smaller of line 4 or line 8 | 9 | |

Part III Total Losses Allowed

| | | | |
|----|--|----|--|
| 10 | Add the income, if any, on line 1a and line 2a and enter the total | 10 | |
| 11 | Total losses allowed from all passive activities for 1997. Add line 9 and line 10. See the instructions to find out how to report the losses on your tax return | 11 | |



Passive Activity Loss Limitations

Attach to Form 540, 540NR, 541 or 100S (S corporations).

Name(s) as shown on return
HENRY R & KRISTEN L JUDAH

Social security number, Calif. corporation no.
or F.E.I.N.

Part I 1997 Passive Activity Loss

Caution: See the instructions for Worksheets 1 and 2 for federal Form 8582 before completing Part I. Be sure to use California amounts.

Rental Real Estate Activities with Active Participation

| | | | | |
|----|--|----|--|--|
| 1a | Activities with net income from Worksheet 1, column (a) | 1a | | |
| 1b | Activities with net loss from Worksheet 1, column (b) | 1b | | |
| 1c | Prior year unallowed losses from Worksheet 1, column (c) | 1c | | |
| 1d | Combine line 1a, line 1b and line 1c | 1d | | |

All Other Passive Activities

| | | | | |
|----|---|----|---------|--|
| 2a | Activities with net income from Worksheet 2, column (a) | 2a | 24,916. | |
| 2b | Activities with net loss from Worksheet 2, column (b) | 2b | | |
| 2c | Prior year unallowed losses from Worksheet 2, column (c) | 2c | | |
| 2d | Combine line 2a, line 2b and line 2c | 2d | 24,916. | |
| 3 | Combine line 1d and line 2d. If the result is net income or zero, see the instructions for line 3. If line 3 and line 1d are losses, go to line 4. Otherwise, enter -0- on line 9 and go to line 10. | 3 | 24,916. | |

Part II Special Allowance for Rental Real Estate with Active Participation

Note: Enter all numbers in Part II as positive amounts.

| | | | | |
|---|--|---|--|--|
| 4 | Enter the smaller of the loss on line 1d or the loss on line 3 | 4 | | |
| 5 | Enter \$150,000. If married filing separate, see instructions | 5 | | |
| 6 | Enter federal modified adjusted gross income, but not less than zero. Note: If line 6 is equal to or greater than line 5, skip line 7 and line 8, enter -0- on line 9 and then go to line 10. Otherwise, go to line 7 | 6 | | |
| 7 | Subtract line 6 from line 5 | 7 | | |
| 8 | Multiply line 7 by 50%. Do not enter more than \$25,000. If married filing separate, see instructions | 8 | | |
| 9 | Enter the smaller of line 4 or line 8 | 9 | | |

Part III Total Losses Allowed

| | | | | |
|----|--|----|--|--|
| 10 | Add the income, if any, on line 1a and line 2a and enter the total | 10 | | |
| 11 | Total losses allowed from all passive activities for 1997. Add line 9 and line 10. See the instructions to find out how to report the losses on your tax return | 11 | | |



1997 Installment Sale Income

3805E

Attach to your California tax return. Use a separate form for each sale or other disposition of property on the installment method.

Name(s) as shown on tax return

Social security no., California corporation no. or FEIN

HENRY R & KRISTEN L JUDAH

1 Description of property TRUST PROPERTY/ 33 1/3 %
2a Date acquired (month, day and year) 01/13/92 2b Date sold (month, day and year) 06/07/96
3 Was the property sold to a related party after December 31, 1980? Yes No
4 If the answer to the question on line 3 is "Yes," was the property a marketable security? Yes No

Part I Gross Profit and Contract Price. Complete this part for the year of sale only.

5 Selling price including mortgages and other debts (do not include stated or unstated interest) 5
6 Mortgages and other debts the buyer assumed or took the property subject to, but not new mortgages the buyer got from a bank or other source 6
7 Subtract line 6 from line 5 7
8 Cost or other basis of property sold 8
9 Depreciation allowed or allowable. Be sure to use California amounts 9
10 Adjusted basis. Subtract line 9 from line 8 10
11 Commissions and other expenses of sale 11
12 Income recapture from Schedule D-1, Part III 12
13 Add line 10, line 11 and line 12 13
14 Subtract line 13 from line 5. If zero or less, stop here. Do not complete the rest of this form 14
15 If the property described on line 1 above was your main home, add the amounts from federal Form 2119, line 14 and line 22 and enter the total here. Otherwise, enter -0-. Be sure to use California amounts 15
16 Gross profit. Subtract line 15 from line 14 16
17 Subtract line 13 from line 6. If zero or less, enter -0- 17
18 Contract price. Add line 7 and line 17 18

Part II Installment Sale Income Complete this part for the year of sale and any year you receive a payment or have certain debts you must treat as payments on installment obligations.

19 Gross profit percentage. Divide line 16 by line 18. For years after the sale, see instructions 19 27.9956%
20 For year of sale only - Enter amount from line 17 above. Otherwise, enter -0- 20
21 Payments received during year. Do not include stated or unstated interest 21 27,783.
22 Add line 20 and line 21 22 27,783.
23 Payments received in prior years. Do not include stated or unstated interest 23 87,681.
24 Installment sale income. Multiply line 22 by line 19 24 7,778.
25 Enter the part of line 24 that is ordinary income under recapture rules 25
26 Subtract line 25 from line 24. Enter the result here and on Schedule D or Schedule D-1 26 7,778.

Part III Related Party Installment Sale Income. Do not complete this part if you received the final installment payment this taxable or income year.

27 Name, address and taxpayer identification number of related party

28 Did the related party, during this taxable or income year, resell or dispose of the property ("second disposition")? Yes No
29 If you checked "Yes" on line 28, complete lines 30 through 37 below unless one of the following conditions is met. Check only the box that applies.
a The second disposition was more than two years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of the disposition (month, day, year)
b The first disposition was a sale or exchange of stock to the issuing corporation.
c The second disposition was an involuntary conversion where the threat of conversion occurred after the first disposition.
d The second disposition occurred after the death of the original seller or buyer.
e It can be established to the satisfaction of the Franchise Tax Board that tax avoidance was not a principal purpose for either of the dispositions. If you check this box, attach an explanation.

30 Selling price of property sold by related party 30
31 Enter contract price from line 18 for year of first sale 31
32 Enter the smaller of line 30 or line 31 32
33 Total payments received by the end of your 1997 taxable or income year. Add line 22 and line 23 33
34 Subtract line 33 from line 32. If zero or less, enter -0- 34
35 Multiply line 34 by the gross profit percentage on line 19 for year of first sale 35
36 Enter the part of line 35 that is ordinary income under recapture rules 36
37 Subtract line 36 from line 35. Enter the result here and on Schedule D or Schedule D-1 37



739591 11-29-97

1997 Income from Passthroughs

CA ALL-SOURCES

JUSTICE INVESTORS
I.D. NUMBER: 94-6213901

TAXABLE INCOME (LOSS) SUMMARY:

PASSIVE INCOME 1,188

NET INCOME (LOSS) FOR ENTITY 1,188

ACTIVITY INFORMATION:

JUSTICE INVESTORS

RENTAL REAL ESTATE INCOME (LOSS) 1,188
SECTION 754 DEPRECIATION 0

TOTAL PASSIVE GAIN (LOSS) 1,188

1997 Income from Passthroughs

CA ALL-SOURCES

GRETA E. JUDAH TRUST FBO RAY JUDAH
I.D. NUMBER: 68-6082466

TAXABLE INCOME (LOSS) SUMMARY:

| | |
|------------------------------|---------------|
| PASSIVE INCOME | 23,721 |
| NET INCOME (LOSS) FOR ENTITY | <u>23,721</u> |

ACTIVITY INFORMATION:

GRETA E. JUDAH TRUST FBO RAY JUDAH

| | |
|----------------------------------|---------------|
| RENTAL REAL ESTATE INCOME (LOSS) | 23,721 |
| TOTAL PASSIVE GAIN (LOSS) | <u>23,721</u> |

1997 Income from Passthroughs

CA ALL-SOURCES

R.Q. RICHARDS FOUNDATION MTG PTR
I.D. NUMBER: 65-0678563

TAXABLE INCOME (LOSS) SUMMARY:

| | | |
|------------------------------|--|-----------|
| PASSIVE LOSS ALLOWED | | -7 |
| NET INCOME (LOSS) FOR ENTITY | | <u>-7</u> |

ACTIVITY INFORMATION:

R.Q. RICHARDS FOUNDATION MTG PTR

| | | |
|---------------------------|-----------|-----------|
| ORDINARY INCOME (LOSS) | -7 | |
| TOTAL PASSIVE GAIN (LOSS) | <u>-7</u> | <u>-7</u> |

CA 3801 OTHER PASSIVE ACTIVITIES - WORKSHEET 2 STATEMENT 1

| NAME OF ACTIVITY | CURRENT YEAR | | PRIOR YEAR UNALLOWED LOSS | OVERALL GAIN OR LOSS | |
|---|--------------|----------|---------------------------------|----------------------|------|
| | NET INCOME | NET LOSS | | GAIN | LOSS |
| JUSTICE INVESTORS GRETA E. JUDAH TRUST | 1,188. | 0. | | 1,188. | |
| FBO RAY JUDAH R.Q. RICHARDS | 23,721. | 0. | | 23,721. | |
| FOUNDATION MTG PTR | 0. | <7.> | | | <7.> |
| TOTALS | 24,909. | <7.> | | 24,909. | <7.> |

CA 3801 SUMMARY OF PASSIVE ACTIVITIES STATEMENT 2

| R R E A NAME | FORM OR SCHEDULE | GAIN/LOSS | PRIOR YEAR C/O | NET GAIN/LOSS | UNALLOWED LOSS | ALLOWED LOSS |
|--------------------------------|------------------------|-----------|-------------------|------------------|-------------------|-----------------|
| | | | | | | |
| GRETA E. JUDAH TRUST | SCH E | 23,721. | | 23,721. | | |
| FBO RAY JUDAH R.Q. RICHARDS | SCH E | <7.> | | <7.> | | 7. |
| FOUNDATION MTG PTR | | | | | | |
| TOTALS | | 24,902. | | 24,902. | | 7. |

CA 3801 ALTERNATIVE MINIMUM TAX OTHER PASSIVE ACTIVITIES - WORKSHEET 2 STATEMENT 3

| NAME OF ACTIVITY | CURRENT YEAR | | PRIOR YEAR UNALLOWED LOSS | OVERALL GAIN OR LOSS | |
|---|--------------|----------|---------------------------------|----------------------|------|
| | NET INCOME | NET LOSS | | GAIN | LOSS |
| JUSTICE INVESTORS GRETA E. JUDAH TRUST | 1,195. | 0. | | 1,195. | |
| FBO RAY JUDAH R.Q. RICHARDS | 23,721. | 0. | | 23,721. | |
| FOUNDATION MTG PTR | 0. | <7.> | | | <7.> |
| TOTALS | 24,916. | <7.> | | 24,916. | <7.> |

| CA 3801 | SUMMARY OF PASSIVE ACTIVITIES - AMT | | | | STATEMENT | 4 |
|---|-------------------------------------|-----------|-------------------|------------------|-------------------|-----------------|
| R R E A NAME | FORM OR SCHEDULE | GAIN/LOSS | PRIOR YEAR C/O | NET GAIN/LOSS | UNALLOWED LOSS | ALLOWED LOSS |
| JUSTICE INVESTORS GRETA E. JUDAH TRUST FBO RAY JUDAH | SCH E | 1,195. | | 1,195. | | |
| R.Q. RICHARDS FOUNDATION MTG PTR | SCH E | 23,721. | | 23,721. | | |
| | | <7.> | | <7.> | | 7. |
| TOTALS | | 24,909. | | 24,909. | | 7. |

| CA 3801 | OTHER PASSIVE ACTIVITIES - WORKSHEET 2 | | | STATEMENT | 5 |
|--|--|----------|-------------------------|----------------------|------|
| NAME OF ACTIVITY | CURRENT YEAR | | PRIOR YEAR UNALLOWED | OVERALL GAIN OR LOSS | |
| | NET INCOME | NET LOSS | LOSS | GAIN | LOSS |
| JUSTICE INVESTORS GRETA E. JUDAH TRUST FBO RAY JUDAH | 1,188. | 0. | | 1,188. | |
| | 23,721. | 0. | | 23,721. | |
| TOTALS | 24,909. | 0. | | 24,909. | |

| CA 3801 | SUMMARY OF PASSIVE ACTIVITIES | | | | STATEMENT | 6 |
|--|-------------------------------|-----------|-------------------|------------------|-------------------|-----------------|
| R R E A NAME | FORM OR SCHEDULE | GAIN/LOSS | PRIOR YEAR C/O | NET GAIN/LOSS | UNALLOWED LOSS | ALLOWED LOSS |
| JUSTICE INVESTORS GRETA E. JUDAH TRUST FBO RAY JUDAH | SCH E | 1,188. | | 1,188. | | |
| | SCH E | 23,721. | | 23,721. | | |
| TOTALS | | 24,909. | | 24,909. | | |

CA 3801 ALTERNATIVE MINIMUM TAX STATEMENT 7
OTHER PASSIVE ACTIVITIES - WORKSHEET 2

| NAME OF ACTIVITY | CURRENT YEAR | | PRIOR YEAR UNALLOWED LOSS | OVERALL GAIN OR LOSS | |
|---|--------------|----------|---------------------------------|----------------------|------|
| | NET INCOME | NET LOSS | | GAIN | LOSS |
| JUSTICE INVESTORS GRETA E. JUDAH TRUST | 1,195. | 0. | | 1,195. | |
| FBO RAY JUDAH | 23,721. | 0. | | 23,721. | |
| TOTALS | 24,916. | 0. | | 24,916. | |

CA 3801 SUMMARY OF PASSIVE ACTIVITIES - AMT STATEMENT 8

| NAME | FORM OR SCHEDULE | GAIN/LOSS | PRIOR YEAR C/O | NET GAIN/LOSS | UNALLOWED LOSS | ALLOWED LOSS |
|---|------------------------|-----------|-------------------|------------------|-------------------|-----------------|
| JUSTICE INVESTORS GRETA E. JUDAH TRUST FBO RAY JUDAH | SCH E SCH E | 1,195. | | 1,195. | | |
| | | 23,721. | | 23,721. | | |
| TOTALS | | 24,916. | | 24,916. | | |

**SCHEDULES A&B
(Form 1040)**

Schedule A - Itemized Deductions
(Schedule B is on page 2)

OMB No. 1545-0074

1997

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 1040.** ▶ **See Instructions for Schedules A and B (Form 1040).**

Attachment
Sequence No. **07**

Name(s) shown on Form 1040

Your social security number

HENRY R & KRISTEN L JUDAH

| | | | | | |
|---|--|---|--|--------|--------|
| Medical and Dental Expenses | | Caution: Do not include expenses reimbursed or paid by others. | | | |
| 1 | Medical and dental expenses (see page A-1) SEE STATEMENT 10 | 1 | | 625. | |
| 2 | Enter amount from Form 1040, line 33 2 95,235. | 2 | | | |
| 3 | Multiply line 2 above by 7.5% (.075) | 3 | | 7,143. | |
| 4 | Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- | 4 | | | 0. |
| Taxes You Paid | | SEE STATEMENT 9 | | | |
| 5 | State and local income taxes | 5 | | 1,258. | |
| 6 | Real estate taxes (see page A-2) | 6 | | 2,737. | |
| 7 | Personal property taxes | 7 | | | |
| 8 | Other taxes. List type and amount ▶ FL INTANGIBLE 32. | 8 | | 32. | |
| 9 | Add lines 5 through 8 | 9 | | | 4,027. |
| Interest You Paid | | Note: Personal interest is not deductible. | | | |
| 10 | Home mortgage interest and points reported to you on Form 1098 | 10 | | | |
| 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., and address ▶ ----- | 11 | | | |
| 12 | Points not reported to you on Form 1098. See page A-3 | 12 | | | |
| 13 | Investment interest. Attach Form 4952 if required. (See page A-3.) | 13 | | | |
| 14 | Add lines 10 through 13 | 14 | | | |
| Gifts to Charity | | | | | |
| 15 | Gifts by cash or check. If you made any gift of \$250 or more, see page A-3 | 15 | | 352. | |
| 16 | Other than by cash or check. If any gift of \$250 or more, see page A-3. You MUST attach Form 8283 if over \$500 | 16 | | | |
| 17 | Carryover from prior year | 17 | | | |
| 18 | Add lines 15 through 17 | 18 | | | 352. |
| Casualty and Theft Losses | | | | | |
| 19 | Casualty or theft loss(es). Attach Form 4684. (See page A-4.) | 19 | | | |
| Job Expenses and Most Other Miscellaneous Deductions | | | | | |
| 20 | Unreimbursed employee expenses - job travel, union dues, job education, etc. You MUST attach Form 2106 or 2106-EZ if required. (See page A-4.) ▶ FROM FORM 2106 2,948. | 20 | | 2,948. | |
| 21 | Tax preparation fees | 21 | | 1,205. | |
| 22 | Other expenses - investment, safe deposit box, etc. List type and amount ▶ ----- | 22 | | | |
| 23 | Add lines 20 through 22 | 23 | | 4,153. | |
| 24 | Enter amount from Form 1040, line 33 24 95,235. | 24 | | | |
| 25 | Multiply line 24 above by 2% (.02) | 25 | | 1,905. | |
| 26 | Subtract line 25 from line 23. If line 25 is more than line 23, enter -0- | 26 | | | 2,248. |
| Other Miscellaneous Deductions | | | | | |
| 27 | Other - from list on page A-5. List type and amount ▶ ----- | 27 | | | |
| Total Itemized Deductions | | | | | |
| 28 | Is Form 1040, line 33, over \$121,200 (over \$60,600 if married filing separately)? NO. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter on Form 1040, line 35, the larger of this amount or your standard deduction. YES. Your deduction may be limited. See page A-5 for the amount to enter. | 28 | | | 6,627. |

LHA For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule A (Form 1040) 1997

| SCHEDULE A | STATE AND LOCAL INCOME TAXES | STATEMENT | 9 |
|-----------------------------|------------------------------|---------------|--------|
| <u>DESCRIPTION</u> | | <u>AMOUNT</u> | |
| CALIFORNIA TAX PAYMENTS | | | 1,258. |
| TOTAL TO SCHEDULE A, LINE 5 | | | 1,258. |

| SCHEDULE A | MEDICAL AND DENTAL EXPENSES | STATEMENT | 10 |
|-----------------------------|-----------------------------|---------------|------|
| <u>DESCRIPTION</u> | | <u>AMOUNT</u> | |
| DOCTORS, DENTISTS, ETC. | | | 625. |
| TOTAL TO SCHEDULE A, LINE 1 | | | 625. |



1998 Florida Intangible Tax Return
for Individual and Joint Filers as of January 1, 1998

CCH

DR-6011
R. 01/98

Name HENRY R AND KRISTEN L JUDAH
Address 13390 CORAL DR SW
Address
City/State/ZIP FORT MYERS, FL 33908

Social Security Number
Social Security Number
A C AR FS J D

DOR use only / /

| | | | |
|------------------------------|---------|------|------|
| | 0 | 5200 | 5100 |
| | 0 | 100 | 5100 |
| 0 | 0 | 0 | 0 |
| 0 | 9204600 | 0 | 5100 |
| 2 | 9204600 | 0 | |
| 0 | 0 | | |
| 8510000101983115035686661354 | | | |

1. Loans, Notes, and Accounts Receivable (From Schedule B, Line 12)
2. Beneficial Interest in Any Trust (From Schedule C, Line 13)
3. Bonds (From Schedule D, Line 14)
4. Stocks, Mutuals, Money Market Funds, and Limited Partnership Interests
(From Schedule E, Line 15) 92046.00
5. Total Taxable Assets (Total of Lines 1 through 4)
Also Enter on Line 6a of Tax Calculation Worksheet 92046.00
6. Total Tax Due (From Tax Calculation Worksheet, Line 6E)
(If tax due is less than \$5, see Telefile Instructions, page 8) 52.00
7. Discount (Jan. or Feb. - 4%; March - 3%; April - 2%; May - 1%; June - 0%;
if postmarked on or before the last day of the filing period) 1.00
8. Penalty (See Instructions, page 4)
9. Interest (See Instructions, page 5)
10. Voluntary Election Campaign Financing Trust Fund (See Instructions, page 5)
11. Total Due (Enter here and on Line 11a of the Coupon below) 51.00

Under penalties of perjury, I declare that I have examined this return, accompanying schedules and statements, and it is true, correct, and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has any knowledge. [ss. 199.232(2), 92.525(2) 837.06 F.S.] Mark "X" here if you transmitted funds electronically

| | | | |
|-----------------------|---------------------------------|--|---|
| Signature of Taxpayer | Date | Signature of Individual or Firm Preparing the Return | |
| Signature of Taxpayer | Telephone No. (941) 335-2480 | Preparer's SSN or FEIN 59-2745432 | Date Gilbert, Wallace, Stewart, McGee, Dahberg & Straub, P.A. 59-2745432 P.O. Box 308 Fort Myers, FL 33902 |

Payment Coupon 1998 Florida Intangible Tax Do Not Detach CCH DR-6011
Return and Payment Must Be Postmarked No Later Than June 30, 1998 to Avoid Penalty and Interest R. 01/98

11a. Total Due From Line 11 51.00
11b. Less Amount Paid on Extension

11c. Total Due (Line 11a less Line 11b; U.S. funds only) 51.00
Enter correct name, address, and social security number(s) below, if not preprinted:

Social Security Number Social Security Number
Name HENRY R AND KRISTEN L JUDAH
Address 13390 CORAL DR SW
Address
City/State/ZIP FORT MYERS, FL 33908

Make Check Payable and Mail to:
FLORIDA DEPARTMENT OF REVENUE
5050 W TENNESSEE ST
TALLAHASSEE FL 32399-0143

OCR Line

Do not write/print below this line

8510 00010198 311503 5686661354

744001/12-18-97

Important Information Required

1. What is the date that your Florida residency was established? _____
 These two items may assist you in establishing a residency date:
 A) The first year you qualified for homestead exemption. B) The first day you were qualified to register to vote in Florida.

Month Day Year

Example: 06 10 97

2. Has your filing status changed? No Yes If yes, complete the information below:
 A) Marriage _____ B) Divorce _____ C) Death _____
 Date of Marriage _____ Date of Divorce _____ Date of Death _____
 Spouse's SSN _____ Your SSN _____ SSN of Deceased _____

3. If your name/address has changed, complete the following:
 Name of Taxpayer(s) _____
 New Address _____
 City/State/ZIP _____
 Telephone Number _____ Signature _____

Tax Calculation Worksheet (Complete only one column below)

Instructions: Determine which column applies based on filing status and amount entered on Schedule A, Line 5.

| Complete <u>only</u> the applicable column. | Individual | | Joint | |
|---|---|---|---|---|
| | Column A If Schedule A, Line 5 is \$100,000 or less, complete the following: | Column B If Schedule A, Line 5 is more than \$100,000, complete the following: | Column C If Schedule A, Line 5 is \$200,000 or less, complete the following: | Column D If Schedule A, Line 5 is more than \$200,000, complete the following: |
| 6A. Enter Total from Schedule A, Line 5. | \$ | \$ | \$ 92,046. | \$ |
| 6B. Multiply by Tax Rate | X .001 | X .002 | X .001 | X .002 |
| 6C. Gross Tax | \$ | \$ | \$ 92. | \$ |
| 6D. Subtract Exemption | -\$20.00 | -\$120.00 | -\$40.00 | -\$240.00 |
| 6E. Enter Total Tax Due Carry Amount to Schedule A, Line 6 | \$ | \$ | \$ 52. | \$ |

Make check payable to: Florida Department of Revenue

Mail to: FLORIDA DEPARTMENT OF REVENUE
 5050 W TENNESSEE ST
 TALLAHASSEE FL 32399-0143

Do not mark in this area

Note:

Neither foreign currency nor funds drawn on other than U.S. banks will be accepted. State law requires a service fee for returned checks or drafts of fifteen (\$15.00) dollars or five (5%) percent of the face amount, whichever is greater, not to exceed \$150.00 (s.215.34 (2), F.S.).

Attach These Schedules to Your Tax Return

CCH
DR-6011S
R. 01/98

Name: HENRY R AND KRISTEN L JUDAH

Social Security Number

Spouse's Social Security Number

| Schedule B | Loans, Notes, and Accounts Receivable | Total Taxable Amount January 1, 1998 |
|-------------------|--|--|
| | Accounts Receivable | |
| | Notes Receivable | |
| | Loans and Advances Receivable | |
| | Other Receivables | |
| 12. | Total Value of Loans, Notes and Accounts Receivable (Enter on Schedule A, Line 1.) 12. | |

| Schedule C | Beneficial Interest in any Trust (Individual Receiving Income from Trust Property) | FEIN of Trust | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|---|--|---|--|--------------------------------|--|------------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| Beneficial Interest in Stocks, Mutuals, Money Market Funds, and Limited Partnership Interests | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">Name of Company Issuing Stocks (List Alphabetically - Do Not Abbreviate) (A)</th> <th style="width: 10%;">Class (Common or Preferred) (B)</th> <th style="width: 10%;">Number of Shares (C)</th> <th style="width: 10%;">Just Value Per Share (D)</th> <th style="width: 30%;">Total Just Value January 1, 1998 C x D = (E)</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table> | Name of Company Issuing Stocks (List Alphabetically - Do Not Abbreviate) (A) | Class (Common or Preferred) (B) | Number of Shares (C) | Just Value Per Share (D) | Total Just Value January 1, 1998 C x D = (E) | | | | | | | | | | | | | | | | | | | | | | | | |
| Name of Company Issuing Stocks (List Alphabetically - Do Not Abbreviate) (A) | Class (Common or Preferred) (B) | Number of Shares (C) | Just Value Per Share (D) | Total Just Value January 1, 1998 C x D = (E) | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| a. Total Value of Stock in Trust | | a. | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Beneficial Interest in Bonds | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">Name of Issuer, Series (List Alphabetically - One Bond Per Line) (A)</th> <th style="width: 10%;">Face Value Per Bond (B)</th> <th style="width: 10%;">Interest Rate (C)</th> <th style="width: 10%;">Maturity Date (D)</th> <th style="width: 10%;">Number Owned (E)</th> <th style="width: 10%;">Per \$100.00 Value (F)</th> <th style="width: 20%;">Total Taxable Amount January 1, 1998 (G)</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table> | Name of Issuer, Series (List Alphabetically - One Bond Per Line) (A) | Face Value Per Bond (B) | Interest Rate (C) | Maturity Date (D) | Number Owned (E) | Per \$100.00 Value (F) | Total Taxable Amount January 1, 1998 (G) | | | | | | | | | | | | | | | | | | | | | | |
| Name of Issuer, Series (List Alphabetically - One Bond Per Line) (A) | Face Value Per Bond (B) | Interest Rate (C) | Maturity Date (D) | Number Owned (E) | Per \$100.00 Value (F) | Total Taxable Amount January 1, 1998 (G) | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| b. Total Value of Bonds in Trust | | b. | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Beneficial Interest in Other Intangible Assets | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 70%;">Type of Property</th> <th style="width: 30%;">Total Taxable Amount January 1, 1998</th> </tr> </thead> <tbody> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> </tbody> </table> | Type of Property | Total Taxable Amount January 1, 1998 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Type of Property | Total Taxable Amount January 1, 1998 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| c. Total Value of Other Intangible Assets in Trust | | c. | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 13. | Total Value of Trust Property; Lines a+b+c (Enter on Schedule A, Line 2.) 13. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |



LEE COUNTY
SOUTHWEST FLORIDA

BOARD OF COUNTY COMMISSIONERS

Writer's Direct Dial Number: (941) 335-2223

John E. Manning
District One

Douglas R. St. Cerny
District Two

Ray Judah
District Three

Andrew W. Coy
District Four

John E. Albion
District Five

Donald D. Stilwell
County Manager

James G. Yaeger
County Attorney

Diana M. Parker
County Hearing Examiner

June 25, 1998

Dept. Of State,
Division of Elections, Room 1802
The Capitol
Tallahassee, FL 32399-0250

Dear Division Director:

Enclosed please find Form 6, as prescribed by the Commission on Ethics, for making full and public my financial disclosure for year 1997.

If there are any questions or additional requirements under Article II, Section 8 of the Florida Constitution, please feel free to contact my office.

Sincerely,

Ray Judah
District #3 Commissioner

RECEIVED
SUPERVISOR OF
ELECTIONS
JUN 26 2 30 PM '98

RJ:mat

C:\OFFICE\WPWIN\WPDOCS\DISCLOSU.WPD

P.O. Box 398, Fort Myers, Florida 33902-0398 (941) 335-2111
Lee On Line Access (LOLA) Internet address <http://lola.co.lee.fl.us>

AN EQUAL OPPORTUNITY AFFIRMATIVE ACTION EMPLOYER