

nothing to report since the operating expenses more than offset the gross rental income and produced a net loss.

The capital gain and gross rental income from the 231 Centre St. property are both accurately shown on the amended Section 102 statement. See Exhibit No. 1 attached hereto.

B. Mortgage on 124-26 Bowery Street.

WLF inquires whether Representative Ferraro failed to report any interest income that she received during 1978 from her half interest in the mortgage on 124-26 Bowery Street, also known as 230 Grand Street, that she owned during part of that year. Complaint at 14. There was no failure to report interest income because Representative Ferraro received none during 1978.

The facts are as follows: In November 1977 Representative Ferraro, upon putting up \$35,000 as consideration, received by assignment from the National Bank of North America a 50 percent interest in a mortgage on the premises known as 124-26 Bowery Street. On October 5, 1978, Representative Ferraro assigned her 50 percent interest in the mortgage on 124-26 Bowery Street to Melro Company in consideration of the payment of \$30,000.

Representative Ferraro received no interest income from her 50 percent ownership of the mortgage on 124-26 Bowery Street during 1978 and therefore had none to report on her financial disclosure report for that year.

C. Bank Loans to Representative Ferraro in 1978

Representative Ferraro borrowed \$25,000 from the East River Savings Bank on October 23, 1978, and \$15,000 from the First Woman's Bank of New York on October 31, 1978. Citing the existence of these loans, WLF asks as to each whether Representative Ferraro gave some form of collateral and, if so, was the asset given as collateral reported on her financial disclosure form for 1978. Complaint at 15.

1. East River Savings Bank Loan.

As provided in the note executed by Representative Ferraro for the \$25,000 loan from the East River Savings Bank, she collateralized this loan with the joint savings account of herself and Mr. Zaccaro at that bank (account no. 3002820-3). At the time of the loan, the bank account had a balance exceeding the face amount of the loan.

Although Representative Ferraro reported interest on savings of Category II, reflecting an income of between \$1,000 and \$2,500 in her 1978 financial disclosure report, she did not report this savings bank account in Section III as an "interest in property" held during that year. Representative Ferraro's amended financial disclosure report for 1978 accurately lists this joint bank account in Section III as an interest in property of Category III of value in the \$15,000 to \$50,000 range. See Exhibit No. 1 attached hereto. It is important to note, however, that in properly reporting the interest income on the "savings"

account, Representative Ferraro disclosed, albeit in a different section of the form, the existence of this asset during 1978.

2. First Woman's Bank of New York Loan.

As the note executed by Representative Ferraro for the \$15,000 loan from the First Woman's Bank of New York attests, the loan was unsecured -- Representative Ferraro did not put up collateral -- and carried an interest rate of 11.58%. Accordingly, both questions asked by the WLF complaint are answered in the negative. Representative Ferraro did not use any asset as collateral for the loan and she did not fail to report on her 1978 financial disclosure form any asset used for that purpose.

D. Dreyfus Liquid Fund.

In Section III of her financial disclosure statement for 1982, Representative Ferraro reported a holding of an interest in the Dreyfus Liquid Fund of Category A reflecting a value of not more than \$5,000. In the same statement she reported receipt of dividend income from an investment fund of Category B reflecting a value of \$1,000 to \$2,500. WLF's complaint inquires whether there was a discrepancy in the reporting of either the dividend or the amount of shares in the fund owned by Representative Ferraro. Complaint at 16.

Review of the facts reveals that she received dividends in the Category C range, \$2,501 to \$5,000, and that her holding in the Dreyfus Liquid Assets Fund during 1982 was in the Category C range, \$15,001 to \$50,000. Appropriate amendments to

each report are being filed contemporaneously with this statement. Exhibit No. 5 hereto. Here, too, it is important to note that, while her report incorrectly categorized the asset, her disclosure form did reveal her ownership of the Dreyfus Fund asset and her receipt of dividends from that asset. The discrepancy in the report stemmed only from the selection of the wrong category for the value of the asset and the income received during the year.

E. Reporting of Honoraria.

In her financial disclosure statement for 1982, Representative Ferraro reported a \$500 honorarium received from the Washington Caucus for a speech. Upon being advised that the dates of receipt of honoraria had not been included in her report, she submitted an amendment on May 17, 1983, on which she reported the same total of \$3,310 reported originally on May 9, 1983, for honoraria received during 1982 from seven entities. In place of the Washington Caucus, she listed Akin, Gump, Strauss, Hauer & Feld. WLF's complaint asks which entity was the source of this honorarium or was this a second honorarium. Complaint at 17.

There was only one honorarium received by Representative Ferraro in connection with her speech to the Washington Caucus in 1982. The source of that honorarium was the Washington Caucus with which one of the partners in Akin, Gump, Strauss, Hauer & Feld was a participant. It may be noted that

Representative Ferraro went beyond the requirements for disclosure of honoraria in her reports for 1981, 1982, and 1983, disclosing the existence and amounts of honoraria of less than \$100.

F. Bond Holdings.

In her 1983 disclosure statement, Representative Ferraro reported in Section V, "Transactions," the following purchases of bonds:

\$25,000	MAC bond	purchased 1/12/83
\$25,000	N.Y.C. G.O.	purchased 1/13/83
\$10,000	Gloversville	purchased 2/9/83

She also reported in Section III, "Holdings," her ownership during 1983 of these bonds, giving as to each the correct category of value. In Section IB, "Income," she reported receiving interest on bonds in the Category F range, \$50,001 to \$100,000. WLF asks how she could have earned such a sum from bonds purchased for only \$60,000 and calls for an investigation. Complaint at 17.

No investigation is necessary. During 1983, Representative Ferraro received interest income on these three municipal bonds in the range of \$2,501 to \$5,000. Her form mistakenly listed Category F in place of Category C. The mistake was unintentional and not calculated to mislead anyone. The information shown on the face of the form was sufficient to alert anyone making inquiry -- as it did alert WLF -- that an

inadvertent error had been made. The amended disclosure statement for 1983 filed today, Exhibit No. 6 hereto, correctly states the category of income.

G. JEB Realty Corp.

The joint federal income tax return for 1978 and amended return for that year voluntarily released by Representative Ferraro on August 20, 1984, disclosed that she received in that year interest income of \$876 from JEB Realty and a capital gain on final liquidation of that corporation of \$61,259. WLF's supplement correctly alleges that receipt of the interest was omitted from her disclosure form for 1978. Supplement at 7-8. The capital gain was taken into account in reporting in Section IB the income received on the "Sale of Property" but, as already noted, supra, p. 55, the value category was understated. The amended form for 1978 being filed contemporaneously herewith reflects this interest income and capital gain as well as Representative Ferraro's ownership of a one-third interest in JEB Realty, a Category IV holding of value between \$50,000 and \$100,000. See Exhibit No. 1 hereto.

H. P. Zaccaro Co., Inc.

Drawing upon Representative Ferraro's voluntary disclosures on August 20, 1984, WLF alleges that she failed to report income received from that company and also misreported positions she held in the company. Supplement at 8-9.

On August 20, 1984, Representative Ferraro issued a five-page statement concerning P. Zaccaro Co., Inc., Exhibit No. 25 hereto, which describes in detail the activities of this family real estate management and insurance business and Representative Ferraro's limited relationship with it. The short of it is that in the period 1978 through 1983 the business was conducted by Mr. Zaccaro with no day-to-day involvement of Representative Ferraro. As she explained on August 21, 1984, at her press conference respecting her financial disclosures, she held nominal positions as a director and vice president so that should her husband die -- as his brother and father had -- she would be in a position to carry on the licensed real estate and insurance brokerage activities conducted by Mr. Zaccaro. See Exhibit No. 28 at 5-6. The absence of any activity on her part in either capacity left her unaware of what offices she held, facts which were ultimately ascertained only when counsel consulted the company's records in preparation of the Form 278. These revealed that she became a director in 1971 and a vice president in 1973. Her financial disclosure statements for all years 1978-83 should have shown these offices rather than "officer" in 1978 and secretary and/or treasurer in other years. While the details were incorrect, her forms were in no sense misleading for they openly reflected her officership in the company. The fact that she mischaracterized the titles of her offices only serves to underscore how distant she was from the company's activities.

While correctly reporting her ownership share in P. Zaccaro Co., Inc., on her forms for 1980 and 1981, Representative Ferraro inadvertently failed to report small amounts of dividend income in each of those years. She earned \$2,962 in 1981 and \$732 in 1980 in dividend income from P. Zaccaro Co. which should have been reported in Section IB respectively as Categories C and A. In no other year during the 1978-83 period did she earn reportable income from P. Zaccaro Co. Appropriate amendments have now been made. See Exhibits Nos. 3 and 4 hereto.

I. 1978 Campaign Committee Debt to Representative Ferraro.

Next, WLF alleges that Representative Ferraro failed to list as an asset the amounts owed to her by her 1978 campaign committee which WLF asserts ranged from \$170,000 in 1978 to approximately \$50,000 today. Supplement at 8. This allegation is readily answered. There has been no failure to report. The financial disclosure requirements do not call for reporting of the balance due Representative Ferraro on her non-interest-bearing loan to her campaign committee.

The pertinent provisions of the Act and the various instructions implementing its disclosure provisions make clear that claims for repayment of non-interest-bearing loans to campaign committees are not "holdings" required to be reported. As we have indicated, the relevant statutory provision is Section 102(a)(3) of the Act which describes the contents of the

report insofar as interests in property are concerned, and provides as follows:

- "(3) The identity and category of value of any interest in property held during the preceding calendar year in a trade or business, or for investment or the production of income, which has a fair market value which exceeds \$1,000 as of the close of the preceding calendar year, excluding any personal liability owed to the reporting individual by a relative or any deposits aggregating \$5,000 or less in a personal savings account. For purposes of this paragraph, a personal savings account shall include any certificate of deposit or any other form of deposit in a bank, savings and loan association, credit union, or similar financial institution."

The debt to Representative Ferraro arising from her loan of \$170,000 to her 1978 campaign committee does not fit within this statutory language. While such a debt is reasonably described as an "interest in property," Section 102(a)(3) requires reporting of only those interests "held \* \* \* in a trade or business, or for investment or the production of income \* \* \*." The campaign committee debt fulfills none of these conditions. It was not held in a trade or business or for investment. It was non-interest-bearing and, accordingly, was not held for production of income. Thus, the debt was not required to be reported.

The instructions on the forms themselves with respect to the reporting of "holdings" appear to limit disclosure to interests held for commercial or investment purposes. Thus, the

instruction on the forms called upon members to disclose any "interest in property held during the preceding calendar year in a trade or business or for investment or production of income." See Exhibit No. 35 hereto. A non-interest-bearing campaign committee debt lies outside this instruction.

The Instructions pamphlet prepared by the staff of this Committee in February 1980 and available on request by members reflects even more explicitly the statutory intent to limit reports to property held for commercial or investment purposes. After setting forth in bold type a full paraphrase of the statutory language of Section 102(a)(3), the Instructions explain that Section III "Holdings"

"requires disclosure of all real or personal property in which the reporting individual holds an interest, other than property in the nature of household goods and furniture, automobiles, jewelry, paintings, or other personal property which is not principally held for investment or the production of income." Instructions at 14.

A non-interest-bearing debt of a campaign committee fits the description of "personal property which is not principally held for investment or the production of income" and is therefore not reportable. Confirming further this reading of the statute, the Instructions advise that "[o]ther non-reportable items include non-interest-bearing checking accounts \* \* \*." Id.

Representative Ferraro's non-interest-bearing campaign debt had attributes similar to a non-interest-bearing checking account and was therefore not reportable.

In sum, Representative Ferraro made no error or omission in not reporting her non-interest bearing loan to her 1978 campaign committee.

J. Fire Island Lots.

In her financial disclosure report (Form 278) filed August 20, 1984, and the "Summary Statement of Financial Condition" voluntarily released the same day, Exhibit Nos. 8 and 24 hereto, Representative Ferraro disclosed her ownership of a personal residence on Fire Island, New York, which she owned jointly with her husband and four contiguous lots which she owned solely in her own name. Recognizing that personal residences need not be disclosed, WLF alleges, without supporting facts, that the four lots appear to be investment properties and should have been reported. WLF is in error.

In 1970, Representative Ferraro and her husband acquired this summer home on Fire Island and they have held the home in joint ownership as a personal residence continuously since that time. In 1977, Representative Ferraro acquired four lots contiguous to the summer home for the purpose of affording that home the privacy which the family desired. The lots have been held continuously by her since their acquisition and have never been considered to be other than a part of the personal residence. At no time have the contiguous lots been offered for sale and at no time have they been considered income-producing property. Accordingly, there was no occasion for Representative Ferraro to treat the contiguous lots any differently from the

Fire Island summer home of which they were a part in making her financial disclosure reports.

That Representative Ferraro's treatment of these holdings was completely in accord with the Act is confirmed by the Instructions published in February 1980. These provide that "a summer home or other property which is held purely for recreational or vacation purposes, and is not rented at any time during the year, need not be reported." Instructions, p. 14. Like the summer home, the contiguous lots have been held purely for recreational or vacation purposes and have not been rented at any time during the period 1978 to date. No report was required.

K. Positions in Charitable and Educational Organizations.

Again drawing upon the disclosures made by Representative Ferraro on August 20, 1984, WLF alleges that she failed to list positions she held in at least eight other corporations or organizations. As an example, citing a New York Times article, it charges that she failed to disclose in her 1978, 1979, and 1980 disclosure reports that she was a director of the Freann Realty Corporation. Supplement at 9.

Representative Ferraro held no position as a director or officer of the Freann Realty Corporation in 1978, 1979, or 1980. The minute book of the corporation confirms this fact. Accordingly, no disclosure respecting positions in Freann Realty Corporation was required of Representative Ferraro.

Contrary to the allegation of WLF, other than her nominal positions with P. Zaccaro Co., Inc., Representative

Ferraro at no time during the period 1978 through 1983 held any positions with any business or other corporation. Thus, there were no corporate positions which she failed to report.

Representative Ferraro did hold at various times during 1980-1983 positions on the boards or advisory committees of seven educational or cultural organizations. These positions were inadvertently omitted from the reports she filed. Particularly, she should have disclosed that she held the following positions in her reports for the periods indicated:

<u>Name of Organization</u>	<u>Type of Organization</u>	<u>Position Held</u>	<u>From/To</u>
Merchant Marine Board of Visitors	Educational	Board of Visitors	Feb. 1981/Present
The Pension Rights Center	Educational	Board of Directors	Nov. 1983/Present
League of Italian Americans for the Arts	Cultural	Advisory Committee	May 1982/Present
National Italian American Foundation	Cultural	Board of Directors	May 1983/Present
Institute for Art and Urban Resources	Educational	Board of Directors	Oct. 1982/Present
Lexington School for the Deaf	Educational	Board of Directors	Dec. 1980/Present
Mount Vernon College	Educational	Member, Advisory Committee	1983/Present

IV. THE ALLEGATIONS AGAINST REPRESENTATIVE FERRARO ARE NOT SUFFICIENT TO WARRANT FURTHER ACTION BY THIS COMMITTEE.

As we have shown in Parts II and III above, Representative Ferraro (1) reasonably claimed the spousal and dependent children's exemption and (2) reported her own financial affairs without errors or omissions that were either willful or deliberate or that concealed conduct bearing on her integrity or performance of her public duty. She has, as promised, corrected the mistakes in her Section 102 filings. Under these circumstances, this matter should now be laid to rest, as there is nothing for the Committee to investigate and no justification for proceeding further.

Taking any other action is not only unwarranted but, as we describe below, would be unprecedented. We have reviewed each of the cases which have been before the Committee or its Senate counterpart in recent years and have found no case in which action has been taken against a member of Congress in a case such as this where allegations of misconduct amount to no more than charges of good faith mistakes. Rather, what the cases show is that Congress has restricted its use of its self-discipline power to cases where criminal conduct was involved or where the challenged conduct impaired or threatened to impair the member's proper performance of his public responsibilities. No claim is made here -- nor is there any basis for a claim -- that the

alleged errors and omissions were intended to conceal or did conceal improper conduct of any kind.

A. Congressional Use of Its Self-Discipline Power

Article I, Section 5 of the Constitution provides:

"Each House may determine the Rules of its Proceedings, punish its Members for disorderly Behaviour, and, with the Concurrence of two-thirds, expel a Member." This power of self-discipline has been used sparingly by Congress over the years, and has only been invoked in cases of egregious impropriety. Congress has the power to expel, censure, reprimand, fine or impose other punishments as it deems appropriate.<sup>31/</sup> Yet in nearly two hundred years, the House of Representatives has expelled only four members -- three members were expelled for treason during the Civil War, and one member was expelled for bribery in connection with the "Abscam" investigation.<sup>32/</sup> In the Senate, only 15 members have been expelled, and none since 1862.<sup>33/</sup> Similarly, there have been few instances where members of Congress have been censured by their colleagues. Twenty-three Congressmen and seven Senators have been subject to censure, with such action being taken since 1900 against only five Congressmen and four

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<sup>31/</sup> See Rule 17(b) of the Rules of Procedure, Committee on Standards of Official Conduct, United States House of Representatives, 98th Cong. (Jan. 27, 1983).

<sup>32/</sup> Congressional Quarterly, Inc., Guide to Congress, 831 (3d ed. 1983).

<sup>33/</sup> Id. at 829.

Senators.<sup>34/</sup> Less severe sanctions -- such as reprimands and fines -- have been imposed in only a few cases.<sup>35/</sup>

In recent history, we find that the House and Senate Ethics Committees have been called upon to investigate allegations of financial misconduct by members of Congress on eight occasions where investigations were completed and sanctions considered. Review of each of these cases shows that in all cases where a sanction was imposed the activity had been found to constitute egregious misconduct on the part of the sanctioned member.

1. Representative Robert L.F. Sikes

As set forth in the Report by the Committee on Standards of Official Conduct of the House of Representatives, H.R. Rep. No. 94-1364, 98th Cong., 2d Sess. (1979) ("Sikes Report"),<sup>36/</sup> on or about April 6, 1976, 44 Members of Congress forwarded to the Committee a complaint submitted by Common Cause charging Congressman Sikes with engaging in activities in which he had a conflict of interest. Sikes Report at 1. See Exhibits 1 and 2 to Sikes Report at 34-191. Specifically, the complaint alleged that Congressman Sikes had failed to disclose stock

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<sup>34/</sup> Id. at 833; Congressional Quarterly, Inc., Almanac 581 (Vol. XXXIX 1983).

<sup>35/</sup> Congressional Quarterly, Inc., Guide to Congress at 843.

<sup>36/</sup> The Sikes Report, excluding exhibits, is included in the separately bound Appendix as Exhibit No. 43.

ownership in Fairchild Industries, Inc., a major defense contractor doing substantial business with the federal government. Sikes Report at 40-42. The complaint further alleged that Congressman Sikes failed to disclose his ownership interest in the First Navy Bank, a bank that he had used his official position to help establish. Id. at 42-43. Finally, the complaint particularly alleged that Congressman Sikes had improperly voted on an appropriation involving Fairchild Industries, id. at 43-44, had used improper influence in assisting in the establishment of the First Navy Bank, id. at 53-57, and had received a personal benefit from sponsoring certain legislation, id. at 44-53.

After investigating each of the allegations, the Committee found that Congressman Sikes had acted improperly in (1) failing to disclose his financial interests in Fairchild Industries and the First Navy Bank, (2) purchasing stock in the First Navy Bank during its period of organization, and using his official position to assist the bank in obtaining a charter and federal insurance of deposits; and (3) sponsoring legislation in 1961 to remove restrictions on land without disclosing that he would benefit personally from the legislation. Id. at 4.

The Committee recommended that Congressman Sikes be subject to reprimand. Id. at 4-5. The Committee found no intent to conceal the undisclosed information from the Congress or the public. It nevertheless found a sanction appropriate both for nondisclosure and for the other activities relating to the First

Navy Bank. Id. In context, it is clear that the Committee recommended reprimand, not alone because he failed to disclose certain interests but because the underlying undisclosed interests themselves were improper or suggested that improper conduct may have occurred. See H.R. Rep. No. 98-981, Vol. I, 98th Cong., 2d Sess. 390 (1984) ("Hansen Report"). Thus, the failure to disclose aggravated the serious conflict of interest allegations. The reprimand, then, which was ultimately adopted by the House, sanctioned Representative Sikes for conduct that specifically related to his performance of his official duties in Congress.

## 2. Korean Influence Investigation

In February 1977, the Committee on Standards of Official Conduct commenced an investigation into allegations that members of Congress had accepted money and other things of value offered by the Republic of Korea as part of a plan instituted by the Republic to influence the members' official conduct. H.R. Rep. No. 95-1817, 95th Cong., 2d Sess. (1978) ("Korean Influence Investigation Report").<sup>37/</sup> After more than a year of investigating, the Committee concluded that there was sufficient evidence against four members to warrant issuing a Statement of Alleged Violations. See Korean Influence Investigation Report at 119. The Members were charged as follows:

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<sup>37/</sup> The Korean Influence Investigation Report, Part I, is reproduced as Exhibit No. 44 in the separately bound Appendix.

"Roybal was charged with failure to report the contribution; conversion of the contribution to his personal use; and two counts of giving deliberately false testimony under oath.

"McFall was charged with accepting the gifts under circumstances which a reasonable person might construe as influencing him in his official duties; failing to report a campaign contribution; and converting the contribution to his personal use.

"Wilson was charged with falsely denying that he had received a \$1,000 cash wedding present from Park.

"Patten was charged with passing off two contributions from Park to the Middlesex County Democratic Organization as his own."  
Id. at 58.

After public hearings, the Committee sustained all but one false testimony charge against Congressman Roybal; sustained only the charge of failure to report a campaign contribution against Congressman McFall; sustained the charge against Congressman Wilson; and exonerated Congressman Patten. The Committee recommended reprimand for Congressmen McFall and Wilson and censure for Congressman Roybal because he had deliberately lied to the Committee. Id.

The House declined to follow the Committee's recommendation. Instead, it determined to reprimand all three Congressmen. Thus, in this case, the reprimand sanction was used to punish three Congressmen -- one of whom had been found to have lied to the Committee in the course of the investigation -- for participation in the plan of a foreign country to influence

members of Congress in the performance of their legislative responsibilities. It was clear that simple nondisclosure was not at issue. Rather, the sanctions were imposed for serious misconduct in participating in a scheme that impinged on the integrity of the members and impaired their ability to perform their duties.

### 3. Abscam

In 1980, an FBI undercover operation implicated seven members of Congress of wrongdoing. The members were indicted and charged with bribery, conspiracy and interstate travel to aid racketeering. The House members were John W. Jenrette, Jr., Richard Kelly, Raymond F. Lederer, John M. Murphy, Michael "Ozzie" Myers, and Frank Thompson, Jr.; the Senator, Harrison A. Williams, Jr. Another House member, John P. Murtha, was named an unindicted co-conspirator.

The Abscam investigation led to the following congressional actions with respect to the seven members, each of whom was convicted of various charges: (1) Ozzie Myers was expelled from the House of Representatives on October 2, 1980, only the fourth Representative ever expelled and the first since the Civil War; (2) three others -- Representatives Jenrette, Lederer and Williams -- resigned from Congress to avoid almost certain expulsion; and (3) Representatives Kelly, Murphy and Thompson were defeated by their constituents before being

convicted in court. The unindicted conspirator, Congressman Murtha, was cleared by the House Ethics Committee.

It is beyond dispute that this investigation involved the most serious misconduct impugning the integrity of the Congress.

4. Representative Charles H. Wilson

In 1979 and 1980, Congressman Wilson was found by the Committee on Standards of Official Conduct to have engaged in financial misconduct. H.R. Rep. No. 96-930 (Part I), 96th Cong., 2d Sess. 1-4 (1980) ("Wilson Report").<sup>38/</sup> The allegations against Congressman Wilson included payroll padding, accepting kickbacks from an individual with a direct interest in legislation before Congress, converting campaign funds to personal use, and testifying falsely under oath. Id. at 19-22. The Committee recommended that the Congressman be censured by the House for his conduct. Id. at 10-12. The House adopted the Committee's recommendation.

This case, too, was a case of egregious and willful misconduct by a member of Congress relating directly to the performance of his public responsibilities.

5. Representative Charles C. Diggs, Jr.

On October 7, 1978, Congressman Diggs was convicted in the United States District Court for the District of Columbia on

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<sup>38/</sup> The Wilson Report, excluding dissents and appendices, is reproduced as Exhibit No. 45 in the separately bound Appendix.

11 counts of an indictment charging mail fraud and 18 counts charging the giving of false statements. He was sentenced to three years imprisonment. H.R. Rep. No. 96-351, Vol. I, 96th Cong. 1st Sess. 1 (1979) ("Diggs Report").<sup>39/</sup>

Thereafter, on March 21, 1979, an official motion to conduct an inquiry into the matter was adopted by the Committee on Standards of Official Conduct. On April 4, 1979, the Committee adopted a Statement of Alleged Violation. Id.

The basis of the charge against Congressman Diggs was that he initiated and operated a scheme to defraud the federal government by inflating the salaries of certain employees on his congressional payroll in order to enable them to pay certain personal expenses for the Congressman. Id. at 28-37.

Congressman Diggs admitted misuse of the "clerk-hire" allowance for his personal benefit and admitted that he was unjustly enriched thereby. Id. at 19. The Committee recommended censure and restitution as appropriate sanctions. Id. at 20. The Committee explained its recommendation as follows:

"In determining the punishment of censure, which the Committee has recommended for the Member, various factors were considered. In granting each House the power to punish members 'for disorderly behaviour,' Article I, Section 5, specifically enumerates only the sanction of expulsion as a form of punishment. The framers of the Constitution

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<sup>39/</sup> The Diggs Report, excluding supplemental view and appendices, is reproduced as Exhibit No. 46 in the separately bound Appendix.

recognized the severity of that sanction by requiring a two-thirds vote before it could be imposed. The Committee has previously observed that expulsion has been voted only three times, all occurring during the Civil War when Members left the House to join the Confederacy.

"Next to expulsion, the precedents reveal that censure is the most severe form of legislative punishment. This sanction has been voted in the House only once during this century. Forms of punishment deemed less severe than censure, e.g., reprimand or fine, have occasionally been imposed.

"In recommending the censure of Representative Diggs, the Committee considered his admission of guilt of serious offenses against the House rules, his apology to the House therefor, his agreement to make restitution of substantial amounts by which he was unjustly enriched, and the nature of the offenses charged." Id. at 20 (footnotes omitted).

In sum, Congressman Diggs was censured by the House after he was convicted of criminal conduct and after he admitted that he had defrauded the government by using Congressional funds for his own personal use.

#### 6. Senator Edward W. Brooke

On May 15, 1978, the Senate Select Committee on Ethics commenced an inquiry into certain disparities that had come to light between the financial statements submitted by the Senator in his divorce proceedings and the Public Financial Disclosure Statement he submitted to the Secretary of the Senate. See

Initial Review of Senator Edward W. Brooke, S. Rep. No. 96-40, 96th Cong., 1st Sess. 1 (1979) ("Brooke Report").<sup>40/</sup>

After conducting an initial review, the Committee found:

"Senator Brooke failed to report on his Confidential Senate Disclosure Statements numerous items which were required to be reported pursuant to Old Senate rule 44, although many of the omitted items were published by the Senate in the Congressional Record. Most of these omissions were due to the careless fashion in which the reports were prepared." Id. at 3.

In spite of its conclusion that Senator Brooke had failed to report "numerous" items on his public disclosure form, the Committee determined not to proceed further with the investigation. Two reasons for this determination are set forth in the Brooke Report section entitled, "Conclusion of Initial Review." First, the Committee found no further investigation warranted because Senator Brooke was no longer a member of the Senate. Beyond that, however, the Committee stated that no further proceedings were justified because "the Committee does not believe the violations mentioned in its Report are sufficiently serious to justify the severe disciplinary actions specified in Senate Resolution 338, as amended (for a Member, censure, expulsion or recommendation to the appropriate party conference regarding seniority or positions of responsibility)." Brooke Report at v.

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<sup>40/</sup> The Brooke Report is reproduced as Exhibit No. 47 in the separately bound Appendix.

The nondisclosures at issue in the Brooke matter did not appear to have anything to do with the Senator's performance of his senatorial functions. Moreover, the omissions -- while numerous -- were not considered to be of a serious nature. Accordingly, after conducting an initial review -- comparable to the review undertaken here by this Committee -- no further action was deemed appropriate.

7. Senator Herman E. Talmadge

In June 1978, the Senate Select Committee on Ethics commenced an inquiry into certain matters relating to Senator Talmadge. Staff of Senate Select Comm. on Ethics, Report on the Investigation of Senator Herman E. Talmadge (Vol. I) (Comm. Print 1980) ("Talmadge Report").<sup>41/</sup> The initial review inquired into the following allegations: (1) the alleged overpayments by the Senate to Senator Talmadge on the basis of official vouchers submitted by Senator Talmadge; (2) the alleged failure of Senator Talmadge properly to report to the Secretary of the Senate campaign expenditures for his 1974 campaign as required by law; (3) the alleged failure of Senator Talmadge properly to report gifts, contributions and his interests in property as required by Senate Rule 44 effective from 1968 to 1977; (4) allegations that Senator Talmadge had failed properly to declare on gift tax returns gifts of securities he made to his ex-wife; (5) the

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<sup>41/</sup> The Talmadge Report, excluding appendices, is reproduced as Exhibit No. 47 in the separately bound Appendix.

allegation that the Senator had used improper influence in connection with certain private real estate transactions; and (6) the questions raised concerning the Senator's sources of cash. Talmadge Report at 4.

On December 18, 1978, the Committee determined to authorize a full investigation into each allegation, except the charge that Senator Talmadge engaged in improper conduct with respect to certain land transactions -- a charge that was dismissed. Id. at 4-5. After conducting an investigation, the Committee concluded that Senator Talmadge had engaged in improper conduct. The Committee then recommended that Senator Talmadge be sanctioned. It stated, however, that the circumstances were unlike earlier matters in which the Senate "censured" or "reprimanded" a Member. Id. at 18. Accordingly, it recommended that some other word be chosen to sanction the Senator's conduct. The Senate accepted this recommendation and voted to "denounce" Senator Talmadge. Id. at 16.

In short, the Senate found that Senator Talmadge had engaged in improper conduct of a serious nature involving overpayments to the Senator for travel expenses, nondisclosure of gifts which might have the appearance of placing the Senator in a conflict of interest position, improper use of campaign funds, and nondisclosure of campaign information showing use of funds to repay the Senator's own expenditures. The activities at issue all related to the improper receipt or use of funds by Senator

Talmadge in the course of performing his public responsibilities.

8. Representative George V. Hansen

The most recent proceeding before the House Committee on Standards of Official Conduct -- and perhaps the most important case to discuss in analyzing the matter now at issue -- concerned Congressman George V. Hansen. See H.R. Rep. No. 98-891, Vol. I, 98th Cong., 2d Sess. (1984) ("Hansen Report").<sup>42/</sup> Since WFL asserts that the matter now before the Committee is similar to the Hansen case, Complaint at 17, we discuss the Hansen proceedings in some detail to dispel any notion that the Hansen case resembles this one.

On April 2, 1984, Congressman Hansen was convicted on four counts of filing false statements in violation of 18 U.S.C. § 1001. Id. at 1. The four counts involved: (1) excluding from his Section 102 report his wife's indebtedness of \$50,000 to a Dallas bank in 1979; (2) excluding from his Section 102 report his wife's profit of \$87,475 from silver transactions in 1980; (3) excluding from his Section 102 report his wife's indebtedness of \$61,503.42 to Nelson Bunker Hunt in 1981; and (4) excluding from his Section 102 report personal loans of a total of \$135,000 from Carl McAfee, Odell Rodgers and John Meade in 1982. Id. at 302.

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<sup>42/</sup> The Hansen Report, excluding appendices, is reproduced as Exhibit No. 48 in the separately bound Appendix.

Following the conviction, this Committee determined to conduct an investigation to find out whether any of the offenses for which Congressman Hansen was convicted constituted a violation over which the Committee had jurisdiction. Id. at 1. Special Counsel was appointed on April 5, 1984. Id. After conducting a preliminary inquiry, Special Counsel found that Congressman Hansen had acted improperly, in violation of House Rule XLIV (financial disclosure) and House Rule XLIII (failure to act in a "manner which shall reflect creditably on the House of Representatives"). In short, Special Counsel reported the facts as follows, Hansen Report at 302-343:

Congressman and Mrs. Hansen found themselves in considerable personal debt as a result of campaigns conducted by the Congressman in running for office. In an effort to pay off the debts, Congressman Hansen devised a plan to raise money. He determined to raise the money by soliciting contributions of \$100 or less from individuals outside his congressional district. Congressman Hansen sought an Advisory Opinion as to the propriety of such action. In response, the Ethics Committee issued Advisory Opinion No. 11 on May 11, 1977, advising the Congressman that his plan was improper.

After receiving this advice, Congressman Hansen sought assistance from his attorney. Together, they determined that the way to proceed was to execute a property settlement agreement between the Hansens -- separating their financial affairs and

transferring to Mrs. Hansen the personal debts he incurred in carrying on his campaign that they were trying to pay off. This agreement was executed in September 1977.

The property settlement agreement, however, never became a public document. It therefore had no impact on the right of creditors to continue to seek repayment from the Congressman. Moreover, after the execution of the agreement, the Hansens continued to live their financial lives together -- they had joint bank accounts, filed joint tax returns, and continued to hold various assets in their joint names.

After the agreement was executed, the four transactions that were the subject of the indictment occurred. First, the Hansens sought financial assistance from Nelson Bunker Hunt. Mr. Hunt advised Mrs. Hansen to engage in certain soybean transactions which ultimately produced a loss of \$33,855 to Mrs. Hansen. To cover the loss, Mr. Hunt co-signed a \$50,000 loan from a Dallas bank. The loan check was endorsed by both Congressman and Mrs. Hansen and deposited in their joint account. The funds were used by both for personal expenses. This transaction was not disclosed on Congressman Hansen's financial disclosure form.

Second, the \$50,000 loan was not repaid by the Hansens. Ultimately, Mr. Hunt paid the bank \$61,503.42 for principal and interest. This transaction also was not disclosed by Congressman Hansen.

Third, in 1979, Mr. Hunt assisted Mrs. Hansen in entering into a silver transaction which produced for Mrs. Hansen \$87,000 in profit. The money was deposited in a joint account and used by Congressman Hansen. The transaction was not disclosed in the Congressman's financial statements. Nondisclosure was deemed particularly significant because, in the words of the Special Counsel, at the time of both loans and their repayment and the silver transaction, Mr. Hunt had an "open and notorious" interest in matters pending before Congress.

Fourth, in 1981, Congressman Hansen solicited and received loans in the amount of \$135,000 from three Virginia businessmen. The loans were not disclosed in the Congressman's financial disclosure statements. At the time the loans were made, the three businessmen were involved with the development of a hydrogen powered automobile and wanted the Army to take an interest in the project. Congressman Hansen assisted the businessmen in getting an appointment with the Secretary of the Army and urged the Army to investigate the car.

In defending against the charges against him in the proceedings before this Committee, Congressman Hansen asserted that his activities were proper and were taken upon advice of counsel. Special Counsel found, however, that Congressman Hansen's defense was unpersuasive. He concluded that Congressman Hansen was not entitled to rely upon advice of counsel for the following reasons:

- (1) Advice concerning the need to disclose these transactions was not sought in good faith, but rather was an attempt by the Congressman to find a basis for not disclosing the transactions;
- (2) The Congressman was advised that he was required to disclose the transactions but he ignored this advice; and
- (3) Congressman Hansen did not give either his counsel or the Ethics Committee sufficient information for either to be able to render advice as to the need for disclosure. Hansen Report at 319-22.

Accordingly, the Special Counsel determined that "Congressman Hansen willfully failed to disclose material information and did not have a reasonable 'advice of counsel' defense." Id. at 323.

In addition to finding that Congressman Hansen had violated House Rules by failing to make financial disclosures, the Special Counsel found further violations of House Rules. The Special Counsel found that the plan to transfer the Congressman's campaign debt to Mrs. Hansen and have her solicit funds for repayment was improper. Id. at 324. The Special Counsel found that Congressman Hansen had in effect accepted gifts from Mr. Hunt while Mr. Hunt had a direct interest in legislation pending before Congress and that this violated Rule XLIII, Clause 4. Id. at 325. Finally, the Special Counsel found that Congressman Hansen's transactions with Mr. Hunt and the three Virginia businessmen "certainly calls into question whether reasonable persons might construe acceptance of such largesse as influencing the performance of his governmental duties \* \* \*."

Id. at 326. This appearance of conflict violated the Code of Ethics for Government Service, House Concurrent Resolution 175, 72 Stat. Pt. 2, B 12 (July 11, 1958) (Hansen Report at 325).

Based upon the findings of the Special Counsel, the Committee took two separate actions. On June 14, 1984, it found that Congressman Hansen had violated the House Rules providing for financial disclosure and requiring Congressional conduct to reflect creditably on the House and others. Hansen Report at 4. On June 20, 1984, the Committee then voted to recommend that Congressman Hansen be reprimanded for his financial disclosure violations since this was the basis of his criminal conviction. Hansen Report at 3, 4.

While Congressman Hansen was disciplined for failure to make financial disclosures that allegedly related to his wife's financial interests, the facts relating to Congressman Hansen's conduct do not resemble those at issue here, for the nondisclosure there was aimed at concealing underlying improper conduct.<sup>43/</sup> Thus, having been advised that he could not himself solicit funds to repay personal debts, Congressman Hansen

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<sup>43/</sup> The spousal exemption at issue in the instant proceeding did not appear to be at issue in the Hansen case. Congressman Hansen did not claim the exemption in the course of filing his Section 102 forms. Nor did he appear to rely on it as a defense in this Committee's proceedings. Rather, the exemption that Congressman Hansen relied on was that found in Section 102(d)(2) which relates to spouses living apart from the Member "with the intention of terminating the marriage or providing for permanent separation." Hansen Report at 311.

attempted to circumvent the advice by purporting to transfer the liabilities to his wife. The transactions at issue put the Congressman in a conflict of interest position with respect to his official duties. Under these circumstances, the Committee found a "willful" failure to disclose "material" information. For that reason, Congressman Hansen was subject to sanction.

B. Evaluation of the Cases

In sum, analysis of these cases demonstrates that further action by this Committee against Representative Ferraro would be unwarranted and unprecedented. When disciplinary action was taken in the past, it was because there were allegations of grave misconduct that impaired a Member's performance of official congressional responsibilities.

The Committee has never taken action against a Member on the sole ground that the Member failed to make complete financial disclosure. Instead, where failure to disclose was at issue and action was taken, as occurred in the cases of Congressmen Sikes, Roybal, Wilson, McFall, Diggs, and Hansen and Senator Talmadge, there was always improper underlying conduct that the failure to disclose was calculated to conceal. Where only nondisclosure was present, as in the case of Senator Brooke, no action was taken beyond the initial inquiry.

As we demonstrated in Part II above, Representative Ferraro reasonably claimed the spousal and dependent children's exemption. To the extent that the Committee might consider the

availability of the exemption in doubt, however, there nevertheless is no basis for questioning that Representative Ferraro claimed the exemption in good faith, with neither the intent to conceal, nor the effect of concealing, any improper conduct.

As we further showed in Part III of this statement, the most that can be said of the remaining allegations against Representative Ferraro was that she made inadvertent mistakes in the preparation of her financial disclosure statements, none of which cast doubt on her integrity or performance of her Congressional responsibilities. Thus, there is no justification for taking further action.

Indeed, in the case, taking any further action would be particularly unfair. Congress is scheduled to adjourn sine die on October 4, 1984 -- only three days after this statement is submitted. It is therefore inconceivable that there would be time before the November election to resolve this matter in a responsible way other than in Representative Ferraro's favor. Were the Committee to act now to issue a Statement of Alleged Violation, Representative Ferraro would be deprived of an opportunity to demonstrate before the election that the charges were unwarranted and unfounded.

The WLF complaint was brought by a political group with self-proclaimed ties to one of the parties in the national election. The political fallout from any action now to bring

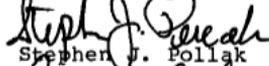
charges against Representative Ferraro -- charges that would be left unresolved at the time of the election -- would be enormous. To rush to action in this atmosphere would not be consistent with the nonpartisan and responsible traditions of this Committee or serve the ethical concerns of the House of Representatives and the Act.

Thus, even if there were any doubt about what course to follow, this doubt should be resolved against proceeding further at this time. To do otherwise would not only be unprecedented, it would be uniquely unfair.

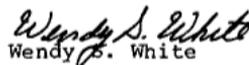
CONCLUSION

For the foregoing reasons, this Committee should conclude that there is no reason to believe that any violation of House Rule XLIV respecting financial disclosure has occurred and the matter should be closed without further proceedings.

Respectfully submitted,

  
Stephen J. Pollak

  
Anthony A. Lapham

  
Wendy S. White

Shea & Gardner  
1800 Massachusetts Avenue, N.W.  
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202/828-2090

October 1, 1984

Attorneys for Representative  
Geraldine A. Ferraro

BEFORE THE  
COMMITTEE ON STANDARDS OF OFFICIAL CONDUCT  
OF THE  
UNITED STATES HOUSE OF REPRESENTATIVES

APPENDIX

TO

STATEMENT OF  
REPRESENTATIVE GERALDINE A. FERRARO  
RESPECTING THE ALLEGATIONS OF THE COMPLAINT  
OF THE WASHINGTON LEGAL FOUNDATION

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Volume I

October 1, 1984

INDEX TO EXHIBITS

<u>Exhibit Number</u>	<u>Description of Document</u>
1	Amended Financial Disclosure Statement of Geraldine A. Ferraro for the year 1978 dated September 30, 1984
2	Amended Financial Disclosure Statement of Geraldine A. Ferraro for the year 1979 dated September 30, 1984
3	Amended Financial Disclosure Statement of Geraldine A. Ferraro for the year 1980 dated September 30, 1984
4	Amended Financial Disclosure Statement of Geraldine A. Ferraro for the year 1981 dated September 30, 1984
5	Amended Financial Disclosure Statement of Geraldine A. Ferraro for the year 1982 dated September 30, 1984
6	Amended Financial Disclosure Statement of Geraldine A. Ferraro for the year 1983 dated September 30, 1984
7	Washington Legal Foundation, <u>Annual Report</u> , Letter of the General Counsel (1983)
8	Ethics in Government Act Report (Form 278) dated August 20, 1984
9	Geraldine A. Ferraro Form 1040, U.S. Individual Income Tax Return for the year 1979
10	Geraldine A. Ferraro Form 1040, U.S. Individual Income Tax Return for the year 1980
11	Geraldine A. Ferraro Form 1040, U.S. Individual Income Tax Return for the year 1981
12	Geraldine A. Ferraro Form 1040, U.S. Individual Income Tax Return for the year 1982

<u>Exhibit Number</u>	<u>Description of Document</u>
13	Geraldine A. Ferraro Form 1040, U.S. Individual Income Tax Return for the year 1983
14	Geraldine A. Ferraro Form 1040X, Amended U.S. Individual Income Tax Return for the year 1983, dated May 10, 1984
15	John A. Zaccaro Form 1040, U.S. Individual Income Tax Return for the year 1979
16	John A. Zaccaro Form 1040, U.S. Individual Income Tax Return for the year 1980
17	John A. Zaccaro Form 1040, U.S. Individual Income Tax Return for the year 1981
18	John A. Zaccaro Form 1040, U.S. Individual Income Tax Return for the year 1982
19	John A. Zaccaro Form 1040, U.S. Individual Income Tax Return for the year 1983
20	John A. and Geraldine Zaccaro Form 1040, U.S. Individual Income Tax Return for the year 1978
21	John A. and Geraldine Zaccaro Form 1040X, Amended U.S. Individual Income Tax Return for the year 1978, dated August 19, 1984
22	Geraldine A. Ferraro Income Tax Summary, 1979-83
23	John A. Zaccaro Income Tax Summary, 1979-83
24	Summary Statements of Financial Condition, Geraldine A. Ferraro and John A. Zaccaro, dated July 31, 1984
25	Statement Concerning P. Zaccaro Co., Inc. dated August 20, 1984
26	Statement Concerning Certain Properties Managed by P. Zaccaro Co. dated August 20, 1984

<u>Exhibit Number</u>	<u>Description of Document</u>
27	Statement Concerning Ms. Ferraro's Repayment of the Family's Loans to her 1978 Congressional Campaign dated August 20, 1984
28	Press Conference Transcript, August 21, 1984
29	Financial Disclosure Statement of Geraldine A. Ferraro for the year 1978 dated May 15, 1979
30	Financial Disclosure Statement of Geraldine A. Ferraro for the year 1979 dated April 29, 1980
31	Financial Disclosure Statement of Geraldine A. Ferraro for the year 1980 dated May 3, 1981
32	Financial Disclosure Statement of Geraldine A. Ferraro for the year 1981 dated April 29, 1982
33	Financial Disclosure Statement of Geraldine A. Ferraro for the year 1982 dated May 9, 1983
34	Financial Disclosure Statement of Geraldine A. Ferraro for the year 1983 dated May 8, 1984
35	1978 Blank Financial Disclosure Statement with Instructions
36	1979 Blank Financial Disclosure Statement with Instructions
37	1980 Blank Financial Disclosure Statement with Instructions
38	1981 Blank Financial Disclosure Statement with Instructions
39	1982 Blank Financial Disclosure Statement with Instructions
40	1983 Blank Financial Disclosure Statement with Instructions

<u>Exhibit Number</u>	<u>Description of Document</u>
41	Amended Financial Disclosure Statement of Geraldine A. Ferraro for the year 1982 dated May 17, 1983
42	Amended Financial Disclosure Statement of Geraldine A. Ferraro for the year 1983 dated May 8, 1984
43	H. R. Rep. No. 94-1364, 94th Cong., 2d Sess. (1976) (Sikes Report)
44	H. R. Rep. No. 95-1817, 95th Cong., 2d Sess. 1978) (Korean Influence Investigation Report)
45	H. R. Rep. No. 96-930, 96th Cong., 2d Sess. (1980) (Wilson Report)
46	H. R. Rep. No. 96-351, Vol. I, 96th Cong., 1st Sess. (1979) (Diggs Report)
47	S. Rep. No. 96-40, 96th Cong., 1st Sess. (1979) (Brooke Report)
48	Staff of Senate Select Comm. on Ethics, <u>Report on the Investigation of Senator Herman E. Talmadge (Vol. I)</u> (Comm. Print 1980) (Talmadge Report)
49	H. R. Rep. No. 98-981, Vol. I, 98th Cong., 2d Sess. (1984) (Hansen Report)

**EXHIBIT NO. 1**  
**UNITED STATES HOUSE OF REPRESENTATIVES**

Office of the Clerk  
 Washington, D.C.

ETHICS IN GOVERNMENT ACT OF 1978 (2 U.S.C. §§ 701-709)  
 FINANCIAL DISCLOSURE STATEMENT

Geraldine A. Ferraro  
 (Full Name)  
U.S. House of Representatives  
Cannon House Office Building  
 (Mailing Address)  
Washington, DC 20515

ID # \_\_\_\_\_  
 (OFFICE USE ONLY)

- Check if this is an amended Statement.\*/  
 \*/ Amended to show information reportable  
 as of original filing date (May 15, 1979).

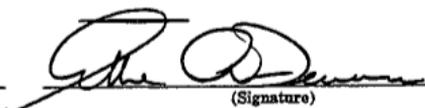
INDIVIDUAL REPORTING STATUS

(Check one only)

- MEMBER OF U.S. HOUSE OF REPRESENTATIVES—DISTRICT 9 STATE NY  
 CURRENT OFFICER/EMPLOYEE/PRINCIPAL ASSISTANT—EMPLOYING OFFICE \_\_\_\_\_  
 NEW OFFICER/EMPLOYEE/PRINCIPAL ASSISTANT—EMPLOYING OFFICE \_\_\_\_\_

NOTE: Requirements for new officers/employees/principal assistants differ substantially from those of Members of Congress and current officers/employees/principal assistants. Please read Instructions on reverse side carefully.

September 30, 1984  
 (Date)

  
 (Signature)

NOTE: Any individual who knowingly and willfully falsifies, or who knowingly and willfully fails to file this report may be subject to civil and criminal sanctions. See 2 U.S.C. § 706 and 18 U.S.C. § 1001.

RETURN COMPLETED COVER PAGE AND STATEMENT  
 (WITH 2 COPIES OF EACH) TO:

The Clerk, U.S. House of Representatives  
 Office of Records and Registration  
 1336 Longworth House Office Building  
 Washington, D.C. 20515

## ETHICS IN GOVERNMENT ACT OF 1978—FINANCIAL DISCLOSURE STATEMENT

Name of Person Filing Geraldine A. Ferraro Page 1 of 2

NOTE: See reverse side for Detailed Filing Instructions and Exemptions. If additional space is required, use continuation sheets provided. Complete all parts. (If None, so indicate)

## SECTION I

A. INCOME (including honoraria) from any source received during preceding calendar year aggregating \$100 or more in value. Exclude income from current U.S. Government employment.

SOURCE	TYPE (salary, pension, honorarium, etc.)	AMOUNT/VALUE
Queens District Attorney	Salary	\$6,904
Private Law Practice	Fees	\$5,900
John A. Zaccaro (spouse)	real estate broker. He received salary from Zaccaro Co., Inc.	

B. INCOME from dividends, interest, rent, capital gains including trusts or other financial arrangements, received during the preceding calendar year exceeding \$100 in value. NOTE: For Section I.B. indicate Category of Value: Category I—\$100.01-\$1,000; II—\$1,000.01-\$2,500; III—\$2,500.01-\$5,000; IV—\$5,000.01-\$15,000; V—\$15,000.01-\$50,000; VI—\$50,000.01-\$100,000; VII—Over \$100,000.

SOURCE	TYPE	CATEGORY OF VALUE (I, II, III, IV, V, VI, VII)
See schedule attached.		

## SECTION II

A. GIFTS of transportation, lodging, food or entertainment aggregating \$250 or more in value received from any source during the preceding calendar year.

IDENTITY OF SOURCE	BRIEF DESCRIPTION
None	

B. GIFTS other than transportation, lodging, food or entertainment aggregating \$100 or more in value received from any source during preceding calendar year.

SOURCE	BRIEF DESCRIPTION	VALUE
None		

C. REIMBURSEMENTS received from any source aggregating \$250 or more in value in preceding calendar year.

IDENTITY OF SOURCE	BRIEF DESCRIPTION
None	

NOTE: For Sections III-V below, indicate Category of Value: Category I—\$1,000.01-\$5,000; II—\$5,000.01-\$15,000; III—\$15,000.01-\$50,000; IV—\$50,000.01-\$100,000; V—\$100,000.01-\$250,000; VI—Over \$250,000.

IMPORTANT—For new Officers and Employees Only: In Sections III, IV, VI, and VII, the Reporting Individual Should List the Information Required as of Date Not More Than 31 Days Prior to the Date of Filing. The Information Listed Below is Current as of \_\_\_\_\_ (Date)

## SECTION III

INTEREST IN PROPERTY HELD during preceding year in a trade or business, or for investment or production of income including trusts or other financial arrangements with a fair market value exceeding \$1,000 at the close of the preceding calendar year.

IDENTITY	CATEGORY OF VALUE (I, II, III, IV, V, VI)
See schedule attached.	

## SECTION IV

LIABILITIES (total) owed to any creditor which exceeds \$10,000 at any time in the preceding calendar year and any revolving charge account with an outstanding liability over \$10,000 at the close of the calendar year.

IDENTITY	CATEGORY OF VALUE (I, II, III, IV, V, VI)
First Women's Bank	II
East River Savings Bank	III

## SECTION V

PURCHASE, SALE OR EXCHANGE during the preceding calendar year which exceeds \$1,000 in real property, stocks, bonds, commodities futures, or other forms of securities.

BRIEF DESCRIPTION	DATE	CATEGORY OF VALUE (I, II, III, IV, V, VI)
See schedule attached.		

## SECTION VI

POSITION HELD on or before date of filing during the current calendar year as an officer, director, trustee, partner, proprietor, representative, employee, or consultant of any corporation, firm, partnership, or other business enterprise, any nonprofit organization, any labor organization, or educational or other institution other than the United States.

POSITION	ORGANIZATION
Director and Vice President	P. Zaccaro Co., Inc.

## SECTION VII

AGREEMENTS AND ARRANGEMENTS with respect to future employment, leave of absence, during the period of the reporting individual's Government service, continuation of payments by a former employer other than the U.S. Government, and any continuing participation in an employee welfare or benefit plan maintained by a former employer.

DATE	PARTIES TO	TERMS
None		

ETHICS IN GOVERNMENT ACT  
FINANCIAL DISCLOSURE STATEMENT  
GERALDINE A. FERRARO  
Continuation Sheet

<u>Section</u>	<u>Source</u>	<u>Type</u>	<u>Category</u>
I.B.	Savings	Interest	III
	Savings	Interest (East River Savings Bank) of each dependent child Donna, John & Laura	I
	JEB Realty Corp.	Interest	I
	JEB Realty Corp.	Capital gain on liquidation	VI
	Property at 231 Centre St., NY	Gross rental income	IV
	Property at 231 Centre St., NY	Capital gain on sale	VI

<u>Section</u>	<u>Identity</u>	<u>Category</u>
III	East River Savings Bank	III
	Ridgewood Savings Bank	III
	One-third interest in JEB Realty Corp.	IV
	One-half interest in property at 231 Centre St., NY	V
	One-half interest in mortgage on property at 124-126 Bowery, NY	III
	P. Zaccaro Co., Inc.	
	● One-third ownership by Geraldine A. Ferraro	II
	● Two-thirds ownership by John A. Zaccaro	II
	East River Savings Bank accounts of each dependent child - Donna, John and Laura (John A. Zaccaro has signing authority)	II

<u>Section</u>	<u>Brief Description/Date</u>	<u>Category</u>
V	Purchase - Half interest in property, subject to a 1st mortgage, at 231 Centre Street, New York in May 1978	IV
	Sale - Half interest in property, subject to a 1st mortgage, at 231 Centre Street, New York in October 1978	V
	Sale - Half interest in a mortgage on property at 124-126 Bowery, New York in October 1978	III

## DETAILED FILING INSTRUCTIONS AND EXEMPTIONS

**MEMBERS OF CONGRESS AND CURRENT AND FORMER OFFICERS/EMPLOYEES/PRINCIPAL ASSISTANTS**

**SPECIFIC INFORMATION**

Each Member in Office on May 15 SHALL FILE—A FINANCIAL DISCLOSURE STATEMENT ON OR BEFORE MAY 15 OF THAT CALENDAR YEAR.

Any individual who is an Officer/Employee of the Legislative Branch during any calendar year and is paid at a rate equal to or greater than GS-16 or who is a designated Principal Assistant of a Member of Congress and who performs the duties of his position or office for a period in excess of 60 days in that calendar year SHALL FILE—

**A FINANCIAL DISCLOSURE STATEMENT ON OR BEFORE MAY 15 OF THE SUCCEEDING YEAR IF THE INDIVIDUAL IS EMPLOYED IN THE FOLLOWING OFFICES:**

Architect of the Capitol	Government Printing Office
Botanic Gardens	Library of Congress
Congressional Budget Office	U.S. House of Representatives

**PLEASE BE AWARE THAT THIS STATEMENT MUST BE FILED EVEN THOUGH THE INDIVIDUAL MAY NO LONGER BE EMPLOYED BY THE ABOVE LISTED OFFICES ON THE DATE OF FILING**

**NEW OFFICERS/EMPLOYEES/PRINCIPAL ASSISTANTS**

**SPECIFIC INFORMATION**

Officers/Employees new to the Legislative Branch and paid at a rate equal to or greater than GS-16 and all employees newly designated Principal Assistants to Members of Congress SHALL FILE—

**A FINANCIAL DISCLOSURE STATEMENT WITHIN 30 DAYS OF ASSUMING SUCH POSITION IN THE FOLLOWING OFFICES:**

Architect of the Capitol	Government Printing Office
Botanic Gardens	Library of Congress
Congressional Budget Office	U.S. House of Representatives

**EXCEPT:** Those individuals who have left another GS-16 or above or principal assistant position within the Legislative Branch (see notes below) within 30 days prior to assuming new position.

**NOTE:** For purposes of this section, the Legislative Branch includes the U.S. House of Representatives, the U.S. Senate, the Architect of the Capitol, the Botanic Gardens, the Congressional Budget Office, the Cost Accounting Standards Board, the General Accounting Office, the Government Printing Office, the Library of Congress, the Office of the Attending Physician, and the Office of Technology Assessment.

**INCOME:** New officers/employees must include income (Sections I.A. and I.B.) for current year of filing as well as previous calendar year.

**SECTION II:** New Officers/Employees—Disregard this section.

**SECTION V:** New Officers/Employees—Disregard this section.

**GENERAL INFORMATION**

**WHERE TO FILE:** Clerk, U.S. House of Representatives, Office of Records and Registration, Room 1036, Longworth House Office Building, Washington, D.C. 20515. Telephone Number (202) 225-1300.

**HONORARIA:** In reporting any honorarium, the individual must also list the date the honorarium was received.

**HOUSE RULES:** Title I of the Ethics in Government Act (2 U.S.C. §§ 701-709) shall be deemed to be a Rule of the House as it pertains to Members, Officers, and employees.

**POLITICAL CAMPAIGN FUNDS:** Political campaign funds, including campaign receipts and expenditures, need not be included in any report filed pursuant to this title.

**DESIGNATED COMMITTEE OF THE HOUSE:** The Committee on Standards of Official Conduct of the U.S. House of Representatives, Room 2360, Rayburn House Office Building, Washington, D.C. 20515, telephone number (202) 225-7103, is the designated committee of the House.

**EXEMPTIONS**

**SECTION I.A.—INCOME:** Exclude income from current U.S. Government employment and any income listed in Section I.B.

**SECTION I.B.—INCOME:** The reporting individual need ONLY report the CATEGORY of the amount of income received by him, his spouse, or dependents from a trust (i) which was not created directly by such individual, his spouse, or any dependent; (ii) with respect to which such individual, his spouse, and dependents have no knowledge of the holdings or sources of income of the trust; and (iii) a qualified blind trust. (See 2 U.S.C. § 702(e) (3)). (A gift need not be aggregated if in unusual circumstances a publicly available waiver is granted.)

**SECTION I.L.—GIFTS:** Exclude any gifts received from a relative of the reporting individual in the preceding calendar year; any food, lodging or entertainment received as personal hospitality of an individual; and for purposes of this section, any gift with a fair market value of \$35 or less need not be aggregated.

**SECTION I.L.—GIFTS:** Exclude those gifts reported in Section I.L.A.; gifts from a relative of the reporting individual; and for purposes of this section, any gift with a fair market value of \$35 or less need not be aggregated. (A gift need not be aggregated if in unusual circumstances a publicly available waiver is granted.)

**SECTION III.—INTEREST IN PROPERTY HELD:** Exclude any liability owed to the reporting individual by a relative and any deposits aggregating \$5,000 or less in personal savings accounts. In reporting property holdings, one should not simply list "stocks"—the name of each company in which stock worth over \$1,000 is held must be listed separately. In listing real property holdings, the reporting individual should include a brief description of the property (such as number of acres and indication of any improvements), and its location. In listing the category of value of any property where it is difficult to determine an approximate fair market value, the individual may use any recognized indication of value provided that the method of valuation is indicated on the disclosure form. (See 2 U.S.C. 702(c)(2) for method of valuation).

**SECTION IV.—LIABILITIES:** Exclude any liability owed to a relative; a mortgage on real property that is the reporting individual's/spouse's personal residence; a loan on a personal motor vehicle, or household furniture or appliance secured at a value that does not exceed the value of the item.

**SECTION V.—PURCHASE, SALE OR EXCHANGE:** Exclude property used solely as a personal residence of the reporting individual or his spouse and any transaction solely by and between the reporting individual, his spouse, or dependent children.

**SECTION VI.—POSITION HELD:** Exclude those positions held in any religious, social, fraternal or political entity and positions solely of an honorary nature.

**SPOUSE AND DEPENDENT DISCLOSURE**

The financial interests of the spouse and dependent children should be reported as follows:

**SECTION I.A.—INCOME:** The source, but not amount, of spouse and dependent child-earned income which exceeds \$1,000.

**SECTION I.B.—INCOME:** Include all information required with respect to income derived from any asset reported by the spouse or dependent child under Section III.

**SECTION I.L.—GIFTS:** Exclude any gift received totally independent of the spouse's relationship to the reporting individual.

**SECTION I.L.—GIFTS:** Exclude any reimbursement received totally independent of the spouse's relationship to the reporting individual.

**SECTIONS III, IV, AND V:** Exclude items (i) which the reporting individual certifies represent the spouse or dependent child's sole financial interest or responsibility and which the reporting individual has no knowledge of; (ii) which are not in any way, past or present, derived from the income, assets, or activities of the reporting individual; and (iii) from which the reporting individual neither derives, nor expects to derive, any financial or economic benefit.

**SECTION VI:** Spouse disclosure not required.

**SECTION VII:** Spouse disclosure not required.

No report is required with respect to a spouse living separate and apart from the reporting individual with the intention of terminating the marriage or providing for permanent separation or with respect to income or obligations of an individual arising from a divorce or permanent separation from his spouse.

UNITED STATES HOUSE OF REPRESENTATIVES

Committee on Standards of Official Conduct

ETHICS IN GOVERNMENT ACT—FINANCIAL DISCLOSURE STATEMENT FOR 1979

FORM A—For use by Members, officers, and employees

Geraldine A. Ferraro  
(Full Name)  
 U.S. House of Representatives  
 Cannon House Office Building  
(Mailing Address)  
 Washington, DC 20515

NO. 2  
 (Office Use Only)

Check the appropriate box and fill in the blanks.

- Member of the U.S. House of Representatives—District 9 State NY \* /  Check if amended Statement—\* /  
 \* / Amended to show information reportable as of original filing date (April 29, 1980).  
 Officer or Employee—Employing Office \_\_\_\_\_

Note: Please read instructions carefully. Sign this form on the reverse side. Attach additional sheets if needed; identify each sheet by showing your name and the section being continued. Complete all parts. (If None, so indicate.) Please type or print clearly.

I. INCOME

A. The source, type, and amount of income (including honoraria and date received) aggregating \$100 or more in value received from any source during the preceding calendar year. Exclude income from current U.S. Government employment.

SOURCE	TYPE	AMOUNT
American Enterprise Institute July 19, 1979	Honorarium	\$200
John A. Zaccaro (spouse) real estate broker. He received salaries from P. Zaccaro Co., Inc. and Freann Realty Corp.		

B. The source, type, and category of value of income from dividends, interest, rent, and capital gains received from any source during the preceding calendar year which exceeds \$100 in value. Note: For this part only, indicate Category of Value, as follows: Category A—not more than \$1,000; B—\$1,001-\$2,500; C—\$2,501-\$5,000; D—\$5,001-\$15,000; E—\$15,001-\$50,000; F—\$50,001-\$100,000; G—over \$100,000.

SOURCE	TYPE	CATEGORY
Interest	Savings	C
Interest (East River Savings Bank) of each dependent child - Donna, John and Laura	Savings	A

II. GIFTS AND REIMBURSEMENTS

A. The source and a brief description of gifts of transportation, lodging, food, or entertainment aggregating \$250 or more in value received from any source during the preceding calendar year.

SOURCE	BRIEF DESCRIPTION
None	

B. The source, a brief description, and value of all other gifts aggregating \$100 or more in value received from any source during the preceding calendar year.

SOURCE	BRIEF DESCRIPTION	VALUE
None		

C. The source and a brief description of reimbursements aggregating \$250 or more in value received from any source during the preceding calendar year.

SOURCE	BRIEF DESCRIPTION
None	

(OVER)

NOTE: For Parts III, IV, and V below, indicate Category of Value, as follows: Category A—not more than \$5,000; B—\$5,001–\$15,000; C—\$15,001–\$50,000; D—\$50,001–\$100,000; E—\$100,001–\$250,000; F—over \$250,000.

### III. HOLDINGS

The identity and category of value of any interest in property held during calendar year 1981 in a trade or business, or for investment or the production of income, which had a fair market value exceeding \$1,000 as of the end of the year.

IDENTITY	CATEGORY
East River Savings Bank	C
Ridgewood Savings Bank	C
P. Zaccaro Co., Inc.	
• One-third ownership by Geraldine A. Ferraro	B
• Two-thirds ownership by John A. Zaccaro	B
East River Savings Bank accounts of each dependent child -- Donna, John and Laura (John A. Zaccaro has signing authority).	B

### IV. LIABILITIES

The identity and category of value of the total liabilities owed to any creditor which exceeded \$10,000 at any time during calendar year 1981.

IDENTITY	CATEGORY
East River Savings Bank	C
The First Women's Bank (loan repaid in 1979)	B

### V. TRANSACTIONS

A brief description, the date, and category of value of any purchase, sale, or exchange during calendar year 1981 which exceeded \$1,000 in real property, or in stocks, bonds, commodities futures, or other forms of securities.

BRIEF DESCRIPTION	DATE	CATEGORY
None		

### VI. POSITIONS

The identity of all positions held on or before the date of filing during the current calendar year as an officer, director, trustee, partner, proprietor, representative, employee, or consultant of any corporation, firm, partnership, or other business enterprise, any nonprofit organization, any labor organization, or any educational or other institution.

POSITION	NAME OF ORGANIZATION
Director and Vice President	P. Zaccaro Co., Inc.

### VII. AGREEMENTS

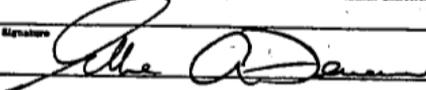
A description of the date, parties to, and terms of any agreement or arrangement with respect to: future employment; leave of absence during period of government service; continuation of payments by a former employer other than the U.S. Government; and continuing participation in an employee welfare or benefit plan maintained by a former employer.

DATE	PARTIES TO	TERMS OF AGREEMENT
	None	

### VIII. ADDITIONAL INFORMATION

- A. Are you aware of any interests in property or liabilities of a spouse or dependent child or property transactions by a spouse or dependent child which you have not reported because they meet the three standards for exemption? (See Instructions) YES  NO
- B. Do you, your spouse or dependent child receive income from or have a beneficial interest in a trust or other financial arrangement whose holdings were not reported because the trust is a "qualified blind trust" or other excepted trust? (See Instructions) YES  NO

NOTE: Any individual who knowingly and willfully falsifies, or who knowingly and willfully fails to file this report may be subject to civil and criminal sanctions, (2 U.S.C. § 706 and 18 U.S.C. § 1001).

Signature 	Date September 30, 1984
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UNITED STATES HOUSE OF REPRESENTATIVES  
Committee on Standards of Official Conduct

ETHICS IN GOVERNMENT ACT—FINANCIAL DISCLOSURE STATEMENT FOR 1980

FORM A—For use by Members, officers, and employees

Geraldine A. Ferraro  
(Full Name)  
U.S. House of Representatives  
Cannon House Office Building  
(Mailing Address)  
Washington, DC 20515

EXHIBIT NO. 3

(Office Use Only)

Check the appropriate box and fill in the blanks.

Member of the U.S. House of Representatives—District 9 State NY

Check if amended Statement <sup>\*/</sup>

<sup>\*/</sup> Amended to show information reportable as of original filing date (May 3, 1981).

Officer or Employee—Employing Office \_\_\_\_\_

Note: Please read instructions carefully. Sign this form on the reverse side. Attach additional sheets if needed; identify each sheet by showing your name and the section being continued. Complete all parts. (If None, so indicate.) Please type or print clearly.

I INCOME

A. The source, type, and amount of income (including honoraria and date received) aggregating \$100 or more in value received from any source during the preceding calendar year. Exclude income from current U.S. Government employment. Do not include here income reported in part I-B below.

SOURCE	TYPE	AMOUNT
American Enterprise Institute-2/13/80	Honorarium	\$200
American Enterprise Institute-8/20/80	Honorarium	200
National Town Meeting - 5/29/80	Honorarium	500
Quality Bakers of America Cooperative Inc. 11/6/80	Honorarium	500
John A. Zaccaro (spouse) real estate broker & trustee in bankruptcy. He received salaries from P. Zaccaro Co. Inc. & Frann Realty Corp.		

B. The source, type, and category of value of income from dividends, interest, rent, and capital gains received from any source during the preceding calendar year which exceeds \$100 in value. Note: For this part only, indicate Category of Value, as follows: Category A—not more than \$1,000; B—\$1,001-\$2,500; C—\$2,501-\$5,000; D—\$5,001-\$15,000; E—\$15,001-\$50,000; F—\$50,001-\$100,000; G—over \$100,000.

SOURCE	TYPE	CATEGORY
Interest	Savings	C
Interest (East River Savings Bank) of each dependent child-Donna, John & Laura	Savings	A
P. Zaccaro Co., Inc.-Geraldine A. Ferraro	Dividend	A
P. Zaccaro Co., Inc.-John A. Zaccaro	Dividend	B

II GIFTS AND REIMBURSEMENTS

A. The source and a brief description of gifts of transportation, lodging, food, or entertainment aggregating \$250 or more in value received from any source during the preceding calendar year.

SOURCE	BRIEF DESCRIPTION
Angelli Foundation	- Round trip airfare to Rome, Italy to attend meeting.
Women's Campaign Fund	- Round trip airfare to Texas to attend meeting.

B. The source, a brief description, and value of all other gifts aggregating \$100 or more in value received from any source during the preceding calendar year.

SOURCE	BRIEF DESCRIPTION	VALUE
None		

C. The source and a brief description of reimbursements aggregating \$250 or more in value received from any source during the preceding calendar year.

SOURCE	BRIEF DESCRIPTION
None	

(OVER)

NOTE: For Parts III, IV, and V below, Indicate Category of Value, as follows: Category A—not more than \$5,000; B—\$5,001—\$15,000; C—\$15,001—\$50,000; D—\$50,001—\$100,000; E—\$100,001—\$250,000; F—over \$250,000.

### III. HOLDINGS

The identity and category of value of any interest in property held during calendar year 1982 in a trade or business, or for investment or the production of income, which had a fair market value exceeding \$1,000 as of the end of the year.

IDENTITY	CATEGORY
East River Savings Bank	C
Ridgewood Savings Bank	C
Wright Patman Congressional Federal Credit Union	B
P. Zaccaro Co., Inc.	
• One-third ownership by Geraldine A. Ferraro	B
• Two-thirds ownership by John A. Zaccaro	B
East River Savings Bank accounts of each dependent child -- Donna, John and Laura (John A. Zaccaro has signing authority.)	B

### IV. LIABILITIES

The identity and category of value of the total liabilities owed to any creditor which exceeded \$10,000 at any time during calendar year 1982.

IDENTITY	CATEGORY
East River Savings Bank (loan repaid in 1980)	C

### V. TRANSACTIONS

A brief description, the date, and category of value of any purchase, sale, or exchange during calendar year 1982 which exceeded \$1,000 in real property, or in stocks, bonds, commodities futures, or other forms of securities.

BRIEF DESCRIPTION	DATE	CATEGORY
None		

### VI. POSITIONS

The identity of all positions held on or before the date of filing during the current calendar year as an officer, director, trustee, partner, proprietor, representative, employee, or consultant of any corporation, firm, partnership, or other business enterprise, any nonprofit organization, any labor organization, or any educational or other institution.

POSITION	NAME OF ORGANIZATION
Director and Vice President	P. Zaccaro Co., Inc.
Board of Directors	Lexington School for the Deaf

### VII. AGREEMENTS

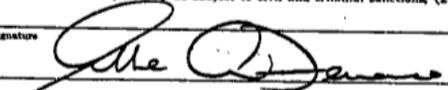
A description of the date, parties to, and terms of any agreement or arrangement with respect to: future employment; leave of absence during period of government service; continuation of payments by a former employer other than the U.S. Government; and continuing participation in an employee welfare or benefit plan maintained by a former employer.

DATE	PARTIES TO	TERMS OF AGREEMENT
	None	

### VIII. ADDITIONAL INFORMATION

- A. Are you aware of any interests in property or liabilities of a spouse or dependent child or property transactions by a spouse or dependent child which you have not reported because they meet the three standards for exemption? (See Instructions) YES  NO
- B. Do you, your spouse or dependent child receive income from or have a beneficial interest in a trust or other financial arrangement whose holdings were not reported because the trust is a "qualified blind trust" or other excepted trust? (See Instructions) YES  NO

NOTE: Any individual who knowingly and willfully falsifies, or who knowingly and willfully fails to file this report may be subject to civil and criminal sanctions, (2 U.S.C. § 706 and 18 U.S.C. § 1001).

Signature 	Date September 30, 1984
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**UNITED STATES HOUSE OF REPRESENTATIVES**  
Committee on Standards of Official Conduct

**ETHICS IN GOVERNMENT ACT—FINANCIAL DISCLOSURE STATEMENT FOR 1981**

FORM A—For use by Members, officers, and employees

Geraldine A. Ferraro  
(Full Name)  
U.S. House of Representatives  
Cannon House Office Building  
(Mailing Address)  
Washington, DC 20515

EXHIBIT NO. 4

(Office Use Only)

Check the appropriate box and fill in the blanks.

- Member of the U.S. House of Representatives—District 9 State NY  Check if amended Statement.\*/  
\*/ Amended to show information reportable as of original filing date (April 29, 1982).  
 Officer or Employee—Employing Office \_\_\_\_\_

Note: Please read instructions carefully. Sign this form on the reverse side. Attach additional sheets if needed; identify each sheet by showing your name and the section being continued. Complete all parts. (If None, so indicate.) Please type or print clearly.

**I. INCOME**

- A. The source, type, and amount of income (including honoraria and data received) aggregating \$100 or more in value received from any source during calendar year 1981. Exclude income from current U.S. Government employment. Do not include here income reported in part I-B below.

SOURCE	TYPE	AMOUNT
See schedule attached	Honoraria	
John A. Zaccaro (spouse) real estate broker and trustee in bankruptcy. He received salaries from P. Zaccaro Co. Inc. and Frajo Associates, Inc.		

- B. The source, type, and category of value of income from dividends, interest, rent, and capital gains received from any source during calendar year 1981 which exceeds \$100 in value. Note: For this part only, indicate Category of Value, as follows: Category A—not more than \$1,000; B—\$1,001–\$2,500; C—\$2,501–\$5,000; D—\$5,001–\$15,000; E—\$15,001–\$50,000; F—\$50,001–\$100,000; G—over \$100,000.

SOURCE	TYPE	CATEGORY
Interest	Savings	C
Interest (East River Savings Bank) of each dependent child - Donna, John & Laura	Savings	B
Dividend	Investment Fund	B
P. Zaccaro Co., Inc. - Geraldine A. Ferraro	Dividend	C
P. Zaccaro Co., Inc. - John A. Zaccaro	Dividend	D

**II. GIFTS AND REIMBURSEMENTS**

- A. The source and a brief description of gifts of transportation, lodging, food, or entertainment aggregating \$250 or more in value received from any source during calendar year 1981.

SOURCE	BRIEF DESCRIPTION
None.	

- B. The source, a brief description, and value of all other gifts aggregating \$100 or more in value received from any source during calendar year 1981.

SOURCE	BRIEF DESCRIPTION	VALUE
None		

- C. The source and a brief description of reimbursements aggregating \$250 or more in value received from any source during calendar year 1981.

SOURCE	BRIEF DESCRIPTION
See schedule attached.	

(OVER)

NOTE: For Parts III, IV, and V below, indicate Category of Value, as follows: Category A—not more than \$5,000; B—\$5,001-\$15,000; C—\$15,001-\$50,000; D—\$50,001-\$100,000; E—\$100,001-\$250,000; F—over \$250,000.

III. HOLDINGS

The identity and category of value of any interest in property held during the preceding calendar year in a trade or business, or for investment or the production of income, which had a fair market value exceeding \$1,000 as of the end of the year.

IDENTITY	CATEGORY
First Women's Bank	B
Ridgewood Savings Bank	C
East River Savings Bank	C
Wright Patman Congressional Federal Credit Union	A
Dreyfus Liquid Fund	C
P. Zaccaro Co., Inc.	
• One-third ownership by Geraldine A. Ferraro	B
• Two-thirds ownership by John A. Zaccaro	B
East River Savings Bank accounts of each dependent child -- Donna, John and Laura (John A. Zaccaro has signing authority)	C

IV. LIABILITIES

The identity and category of value of the total liabilities owed to any creditor which exceeded \$10,000 at any time during the preceding calendar year.

IDENTITY	CATEGORY
None	

V. TRANSACTIONS

A brief description, the date, and category of value of any purchase, sale, or exchange during the preceding calendar year which exceeded \$1,000 in real property, or in stocks, bonds, commodities futures, or other forms of securities.

BRIEF DESCRIPTION	DATE	CATEGORY
None		

VI. POSITIONS

The identity of all positions held on or before the date of filing during the current calendar year as an officer, director, trustee, partner, proprietor, representative, employee, or consultant of any corporation, firm, partnership, or other business enterprise, any nonprofit organization, any labor organization, or any educational or other institution.

POSITION	NAME OF ORGANIZATION
Director and Vice President	P. Zaccaro Co., Inc.
Board of Directors	Lexington School for the Deaf
Board of Visitors	Merchant Marine Board of Visitors

VII. AGREEMENTS

A description of the date, parties to, and terms of any agreement or arrangement with respect to: future employment; leave of absence during period of government service; continuation of payments by a former employer other than the U.S. Government; and continuing participation in an employee welfare or benefit plan maintained by a former employer.

DATE	PARTIES TO	TERMS OF AGREEMENT
	None	

VIII. ADDITIONAL INFORMATION

- A. Are you aware of any interests in property or liabilities of a spouse or dependent child or property transactions by a spouse or dependent child which you have not reported because they meet the three standards for exemption? (See Instructions) YES  NO
- B. Do you, your spouse or dependent child receive income from or have a beneficial interest in a trust or other financial arrangement whose holdings were not reported because the trust is a "qualified blind trust" or other excepted trust? (See Instructions) YES  NO

NOTE: Any individual who knowingly and willfully falsifies, or who knowingly and willfully fails to file this report may be subject to civil and criminal sanctions, (2 U.S.C. § 706 and 18 U.S.C. § 1001).

Signature 	Date September 30, 1984
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ETHICS IN GOVERNMENT ACT  
FINANCIAL DISCLOSURE STATEMENT  
GERALDINE A. FERRARO

Continuation Sheet

<u>Part</u>	<u>Source and Date of Honoraria</u>	<u>Amount</u>
I.A.	American Enterprise Institute March 4, 1981	\$ 200
	American Transport Assoc. October 28, 1981	750
	Sioux Valley Empire Elect Assoc. Inc. November 24, 1981	500

<u>Part</u>	<u>Source</u>	<u>Brief Description</u>
II.C.	Sioux Valley Empire Elect Assoc, Inc.	Travel expenses to So. Dakota to tour their facilities.
	National Federation of Democratic Women	Travel expenses to attend con- ference in Indianapolis, Indiana.
	National Women's Political Caucus	Travel and lodging expenses to attend conference in Albuquerque, New Mexico.

UNITED STATES HOUSE OF REPRESENTATIVES

Committee on Standards of Official Conduct

ETHICS IN GOVERNMENT ACT—FINANCIAL DISCLOSURE STATEMENT FOR 1982

FORM A—For use by Members, officers, and employees

Geraldine A. Ferraro
(Full Name)
U.S. House of Representatives
Cannon House Office Building
(Mailing Address)
Washington, DC 20515

EXHIBIT NO. 5
(Office Use Only)

Check the appropriate box and fill in the blanks.

- Member of the U.S. House of Representatives—District 9 State NY
Officer or Employee—Employing Office
Check if amended Statement.
Amended to show information reportable as of original filing date (May 9, 1983).

Note: Please read instructions carefully. Sign this form on the reverse side. Attach additional sheets if needed; identify each sheet by showing your name and the section being continued. Complete all parts. (If None, so indicate.) Please type or print clearly.

I. INCOME

A. The source, type, and amount of income (including honoraria and date received) aggregating \$100 or more in value received from any source during calendar year 1982. Exclude income from current U.S. Government employment. Do not include here income reported in part I-B below.

Table with columns: SOURCE, TYPE Honoraria, AMOUNT. Entry: John A. Zaccaro (spouse) real estate broker, trustee in bankruptcy and conservator. He received salaries from P. Zaccaro Co., Inc. and Frajo Associates, Inc.

B. The source, type, and category of value of income from dividends, interest, rent, and capital gains received from any source during calendar year 1982 which exceeds \$100 in value. Note: For this part only, indicate Category of Value, as follows: Category A—not more than \$1,000; B—\$1,001-\$2,500; C—\$2,501-\$5,000; D—\$5,001-\$15,000; E—\$15,001-\$50,000; F—\$50,001-\$100,000; G—over \$100,000.

Table with columns: SOURCE, TYPE, CATEGORY. Entries: Interest (Savings, C), Dividends (Investment Fund, C), Interest (East River Savings Bank) of each dependent child -- Donna, John and Laura (Savings, B), P. Zaccaro Co., Inc. - John A. Zaccaro (Dividend, A)

II. GIFTS AND REIMBURSEMENTS

A. The source and a brief description of gifts of transportation, lodging, food, or entertainment aggregating \$250 or more in value received from any source during calendar year 1982.

Table with columns: SOURCE, BRIEF DESCRIPTION. Entry: None

B. The source, a brief description, and value of all other gifts aggregating \$100 or more in value received from any source during calendar year 1982.

Table with columns: SOURCE, BRIEF DESCRIPTION, VALUE. Entry: None

C. The source and a brief description of reimbursements aggregating \$250 or more in value received from any source during calendar year 1982.

Table with columns: SOURCE, BRIEF DESCRIPTION. Entry: None

(OVER)

NOTE: For Parts III, IV, and V below, indicate Category of Value, as follows: Category A—not more than \$5,000; B—\$5,001-\$15,000; C—\$15,001-\$50,000; D—\$50,001-\$100,000; E—\$100,001-\$250,000; F—over \$250,000.

### III. HOLDINGS

The identity and category of value of any interest in property held during calendar year 1983 in a trade or business, or for investment or the production of income, which had a fair market value exceeding \$1,000 as of the end of the year.

IDENTITY	CATEGORY
East River Savings Bank	A
Ridgewood Savings Bank	A
Wright Patman Congressional Federal Credit Union	A
Dreyfus Liquid Fund	C
P. Zaccaro Co., Inc.	
• One-third ownership by Geraldine A. Ferraro	B
• Two-thirds ownership by John A. Zaccaro	B
East River Savings Bank accounts of each dependent child -- (John A. Zaccaro has signing authority)	
• John	C
• Donna and Laura	B

### IV. LIABILITIES

The identity and category of value of the total liabilities owed to any creditor which exceeded \$10,000 at any time during calendar year 1983.

IDENTITY	CATEGORY
None	

### V. TRANSACTIONS

A brief description, the date, and category of value of any purchase, sale, or exchange during calendar year 1983 which exceeded \$1,000 in real property, or in stocks, bonds, commodities futures, or other forms of securities.

BRIEF DESCRIPTION	DATE	CATEGORY
Purchase of Troy, New York New Public Housing bonds (The bonds were then given as a gift to Geraldine A. Ferraro's mother).	May 3, 1982	C

### VI. POSITIONS

The identity of all positions held on or before the date of filing during the current calendar year as an officer, director, trustee, partner, proprietor, representative, employee, or consultant of any corporation, firm, partnership, or other business enterprise, any nonprofit organization, any labor organization, or any educational or other institution.

POSITION	NAME OF ORGANIZATION
Director and Vice President	P. Zaccaro Co., Inc.
Board of Directors	Lexington School for the Deaf
Board of Visitors	Merchant Marine Board of Visitors
Advisory Committee	League of Italian Americans for the Arts
Board of Directors	Institute for Art and Urban Resources

### VII. AGREEMENTS

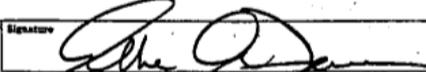
A description of the date, parties to, and terms of any agreement or arrangement with respect to: future employment; leave of absence during period of government service; continuation of payments by a former employer other than the U.S. Government; and continuing participation in an employee welfare or benefit plan maintained by a former employer.

DATE	PARTIES TO	TERMS OF AGREEMENT
	None	

### VIII. ADDITIONAL INFORMATION

- A. Are you aware of any interests in property or liabilities of a spouse or dependent child or property transactions by a spouse or dependent child which you have not reported because they meet the three standards for exemption? (See Instructions) YES A NO
- B. Do you, your spouse or dependent child receive income from or have a beneficial interest in a trust or other financial arrangement whose holdings were not reported because the trust is a "qualified blind trust" or other exempted trust? (See Instructions) YES NO X

NOTE: Any individual who knowingly and willfully falsifies, or who knowingly and willfully fails to file this report may be subject to civil and criminal sanctions, (2 U.S.C. § 706 and 18 U.S.C. § 1001).

Signature	Date
	September 30, 1984

ETHICS IN GOVERNMENT ACT  
FINANCIAL DISCLOSURE STATEMENT  
GERALDINE A. FERRARO

Continuation Sheet

<u>Part</u>	<u>Source and Date of Honoraria</u>	<u>Amount</u>
I.A.	Brookings Institute February 11, 1982	\$ 200
	Outdoor Advertising Assoc. of New York March 31, 1982	500
	Commodity Exchange, Inc., New York June 28, 1982	1,000
	Chicago Mercantile Exchange & Chicago Board of Trade November 23, 1982	1,000
	Washington Caucus Group December 9, 1982	500

UNITED STATES HOUSE OF REPRESENTATIVES  
Committee on Standards of Official Conduct

ETHICS IN GOVERNMENT ACT—FINANCIAL DISCLOSURE STATEMENT FOR 1983

FORM A—For use by Members, officers, and employees

Geraldine A. Ferraro  
(Full Name)  
U.S. House of Representatives  
Cannon House Office Building  
(Mailing Address)  
Washington, DC 20515

EXHIBIT NO. 6  
  
(Office Use Only)

Check the appropriate box and fill in the blanks.

- Member of the U.S. House of Representatives—District 9 State NY  Check if amended Statement <sup>\*/</sup>  
<sup>\*/</sup> Amended to show information reportable as of original filing date (May 8, 1984).  
 Officer or Employee—Employing Office \_\_\_\_\_

Note: Please read instructions carefully. Sign this form on the reverse side. Attach additional sheets if needed; identify each sheet by showing your name and the section being continued. Complete all parts. (If None, so indicate.) Please type or print clearly.

I. INCOME

A. The source, type and amount of income (including honoraria and date received) aggregating \$100 or more in value received from any source during calendar year 1983. Exclude income from current U.S. Government employment. Do not include here income reported in part I-B below.

SOURCE	TYPE	AMOUNT
See schedule attached	Honoraria	
John A. Zaccaro (spouse) real estate broker, trustee in bankruptcy and conservator. He received a salary from P. Zaccaro Co., Inc.		

B. The source, type, and category of value of income from dividends, interest, rent, and capital gains received from any source during calendar year 1983 which exceeds \$100 in value. Note: For this part only, indicate Category of Value, as follows: Category A—not more than \$1,000; B—\$1,001-\$2,500; C—\$2,501-\$5,000; D—\$5,001-\$15,000; E—\$15,001-\$50,000; F—\$50,001-\$100,000; G—over \$100,000.

SOURCE	TYPE	CATEGORY
Interest	Savings	A
Dividends	Investment Fund	A
Interest	Bonds	C
Interest (East River Savings Bank) of each dependent child -- John and Laura	Savings	B

II. GIFTS AND REIMBURSEMENTS

A. The source and a brief description of gifts of transportation, lodging, food, or entertainment aggregating \$250 or more in value received from any source during calendar year 1983.

SOURCE	BRIEF DESCRIPTION
See schedule attached	

B. The source, a brief description, and value of all other gifts aggregating \$100 or more in value received from any source during calendar year 1983.

SOURCE	BRIEF DESCRIPTION	VALUE
None		

C. The source and a brief description of reimbursements aggregating \$250 or more in value received from any source during calendar year 1983.

SOURCE	BRIEF DESCRIPTION
See schedule attached	

(OVER)

NOTE: For Parts III, IV, and V below, indicate Category of Value, as follows: Category A—not more than \$5,000; B—\$5,001–\$15,000; C—\$15,001–\$50,000; D—\$50,001–\$100,000; E—\$100,001–\$250,000; F—over \$250,000.

## III. HOLDINGS

The identity and category of value of any interest in property held during the preceding calendar year in a trade or business, or for investment or the production of income, which has a fair market value exceeding \$1,000 as of the end of the year.

IDENTITY	CATEGORY
Ridgewood Savings Bank	A
East River Savings Bank	A
Wright Patman Congressional Federal Credit Union	A
Dreyfus Liquid Fund	A
The Reserve Fund	A
Municipal Bonds: NYC MAC	C
NYC General Obligation	C
Gloversville, NY	B
P. Zaccaro Co., Inc.	
• One-third ownership by Geraldine A. Ferraro	B
• Two-thirds ownership by John A. Zaccaro	B
East River Savings Bank accounts of each dependent child -- John and Laura (John A. Zaccaro has signing authority)	C

## IV. LIABILITIES

The identity and category of value of the total liabilities owed to any creditor which exceeds \$10,000 at any time during the preceding calendar year.

IDENTITY	CATEGORY
None	

## V. TRANSACTIONS

A brief description, the date, and category of value of any purchase, sale, or exchange during the preceding calendar year which exceeds \$1,000 in real property, or in stocks, bonds, commodities futures, or other forms of securities.

BRIEF DESCRIPTION	DATE	CATEGORY
Purchase of Municipal Bonds:		
NYC MAC	Jan. 12, 1983	C
NYC General Obligation	Jan. 13, 1983	C
Gloversville, NY	Feb. 9, 1983	B

## VI. POSITIONS

The identity of all positions held on or before the date of filing during the current calendar year as an officer, director, trustee, partner, proprietor, representative, employee, or consultant of any corporation, firm, partnership, or other business enterprise, any nonprofit organization, any labor organization, or any educational or other institution.

POSITION	NAME OF ORGANIZATION
See schedule attached.	

## VII. AGREEMENTS

A description of the date, parties to, and terms of any agreement or arrangement with respect to: future employment; leave of absence during period of government service; continuation of payments by a former employer other than the U.S. Government; and continuing participation in an employee welfare or benefit plan maintained by a former employer.

DATE	PARTIES TO	TERMS OF AGREEMENT
	None	

## VIII. ADDITIONAL INFORMATION

- A. Are you aware of any interests in property or liabilities of a spouse or dependent child or property transactions by a spouse or dependent child which you have not reported because they meet the three standards for exemption? (See Instructions) YES  NO
- B. Do you, your spouse or dependent child receive income from or have a beneficial interest in a trust or other financial arrangement whose holdings were not reported because the trust is a "qualified blind trust" or other exempted trust? (See Instructions) YES  NO

NOTE: Any individual who knowingly and willfully falsifies, or who knowingly and willfully fails to file this report may be subject to civil and criminal sanctions, (2 U.S.C. 706 and 18 U.S.C. 1001).

Signature 	Date September 30, 1984
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ETHICS IN GOVERNMENT ACT  
FINANCIAL DISCLOSURE STATEMENT  
GERALDINE A. FERRARO

Continuation Sheet

<u>Part</u>	<u>Source and Date of Honoraria</u>	<u>Amount</u>
I.A.	Avon Products Inc.-Feb. 18, 1983	\$2,000
	Impact-March 16, 1983	100
	New York State Home Economics Association-May 6, 1983	100
	Union of American Hebrew Congregations-June 7, 1983	100
	Outdoor Advertising Association of America-Sept. 26, 1983	500
	Institute of Outdoor Advertising-Sept. 26, 1983	500
	American Enterprise Institute-Oct. 5, 1983	200

<u>Part</u>	<u>Source</u>	<u>Brief Description</u>
II.A.	Avon Products, Inc.	Transportation, lodging and food for Geraldine A. Ferraro and John A. Zaccaro at a conference in Miami, Florida.
	Chinese Culture University	Transportation, lodging and food for Geraldine A. Ferraro and John A. Zaccaro to Taiwan, Republic of China.
II.C.	Aspen Institute for Humanistic Studies	Travel expenses to attend conference in Hilton Head, South Carolina.
	International Ladies Garment Workers Union.	Travel and lodging expenses for attendance at convention in Hollywood, Florida.
	National Women's Political Caucus	Travel and lodging expenses for attendance at convention in San Antonio, Texas.
	Democratic Women of North Carolina	Travel and lodging expenses for attendance at convention in Raleigh, North Carolina.
	AFL-CIO	Travel expenses to attend convention in Hollywood, Florida.
	Tulsa County Democratic Party	Travel and lodging expenses incurred in connection with a speech in Tulsa, Oklahoma.
	Democratic National Committee	Travel and lodging expenses in connection with attendance at pre-convention conference in Chicago, Illinois.

<u>VI.</u>	<u>POSITION</u>	<u>NAME OF ORGANIZATION</u>
	Director and Vice President	P. Zaccaro Co., Inc.
	Board of Directors	Lexington School for the Deaf
	Board of Visitors	Merchant Marine Board of Visitors
	Advisory Committee	League of Italian Americans for the Arts
	Board of Directors	Institute for Art and Urban Resources
	Board of Directors	National Italian American Foundation
	Board of Directors	The Pension Rights Center
	Member of Advisory Committee	Mount Vernon College

WASHINGTON  
LEGAL FOUNDATION

ANNUAL REPORT 1983



## WASHINGTON LEGAL FOUNDATION

LETTER  
OF THE  
GENERAL COUNSEL

You and I have a lot to be proud of. When I began the Washington Legal Foundation in 1976, I envisioned an aggressive, dedicated and effective organization that would fight in Federal and state courts to preserve the principles upon which America was built.

In just seven years, WLF has fulfilled my original vision by building a record of continuous commitment and successful substantive results. Our precedent-setting work in the courts has gained national recognition and respect.

Today, with over 85,000 members and 120,000 supporters nationwide, WLF is America's largest public interest litigation and research center. Members of our Board of Advisors are now Ambassadors, White House Counsel, and agency heads. No other organization can match the scope of WLF's activity or, more importantly, our rate of success.

The Washington Legal Foundation consistently acts to represent its number one client effectively — the taxpayer who believes in individual rights, free enterprise, a strong America and due process rights for crime victims. Our dedication to the concerns of mainstream Americans guides our selection of activities and frames the stance that WLF attorneys take in court and the public policy arena.

As an organization, WLF is lean, aggressive and able to move quickly. While the Foundation operates on a shoestring budget, its dedicated staff of lawyers has expertise in critical areas of the law which allows WLF to go head-to-head with the best legal minds in the nation. WLF has gained influence and respect on a national level as an acknowledged force from *both* sides of the political



spectrum. Our pioneering efforts for crime victims, for instance, are now accepted as the norm in the legal community. Indeed, our efforts in this and other areas have established WLF as a legal catalyst, led other lawyers to seek our counsel, and made commonplace the study of WLF's legal work in law schools.

WLF has earned its unmatched national reputation as a preeminent legal action center by offering a much needed litigation capability to Members of Congress, small businessmen, crime victims, and other individuals deprived of their civil liberties.

As a U.S. Court of Appeals opinion stated in a recent WLF victory, the Foundation "leaves no stone unturned."

WLF has consistently been on the cutting-edge of historic and precedent-setting cases whether:

- fighting to protect the civil liberties of small businesses from regulatory harrassment by government bureaucrats;
- blocking cadres of radical attorneys in their highly-organized attempts to disrupt America's national defense and security policies through a wave of well-financed lawsuits;
- suing John Hinckley, Jr. in Federal Court on behalf of the Secret Service agent wounded in the assassination attempt on President Reagan and suing Hinckley's psychiatrist for negligence;
- attacking Consumer Product Safety Commission regulations based upon inadequate scientific evidence;
- fighting judicially-created "reverse discrimination";
- protecting the authority of military officers to give orders to subordinates without the threat of lawsuits;
- placing rational limitations on the ability of death-sentenced prisoners to repeatedly appeal the same issues in order to block their execution;
- fighting the attempts by pro-drug organizations to harass parent-supported drug rehabilitation groups by lawsuits;
- joining with 25 State Attorneys General in court to argue for a "good faith" exception to the exclusionary rule of evidence; or
- attacking attempts by government officials to seize corporate records without a search warrant.

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 WASHINGTON LEGAL FOUNDATION
 

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The Washington Legal Foundation's place in the legal public policy arena is unique. The Foundation is the only effective legal counterweight to the array of disruptive anti-business, pro-criminal groups like the American Civil Liberties Union, the NAACP Legal Defense and Education Fund, and the many Ralph Nader organizations of which the media and many judges are so fond.

A hallmark of WLF's role is its strong working relations with the Administration, Members of Congress, their staffs, and other key policymakers. We have represented over 150 United States Senators and Congressmen in various cases and worked with over 25 State Attorneys General in courtrooms across the country. Similarly, we have acted as legal advisors to many of these legislators, as well as White House and Cabinet aides, on critical legal issues.

The Washington Legal Foundation has dramatically expanded beyond my original vision. Our courtroom activity is supplemented by a broad range of incisive and hard-hitting activities in which WLF works to expand support for free enterprise and to create a proper public opinion climate for our courtroom efforts.

During the past year, WLF continued to fulfill its role as the leading rational voice in the legal public policy arena by activities such as:

- WLF's speeches and briefings to business, trade and lawyers' groups on issues ranging from corporate products liability to corporate free speech and political rights;

- WLF's legal public policy monographs on significant business and legal issues which are distributed to judges, law schools, legislators, and policymakers nationwide;
- WLF's Congressional testimony and debates with the American Civil Liberties Union, Ralph Nader's Congress Watch, consumer activists, and other groups on national television and radio and at seminars on issues ranging from election law reform and products liability to the death penalty and insanity defense reform; and
- WLF's op-ed articles and analytical commentaries published in newspapers, magazines, and trade journals across the country.

Our success graphically demonstrates the impact a litigation and education-oriented public interest law firm operating in a highly political decision-making community can have on shaping public policy. The wide recognition afforded the results of our efforts speaks to the effectiveness of WLF as a fresh and persuasive voice in the national policymaking arena.

WLF has continued to reach out to the academic community through our Clinical Legal Intern Program and College Intern Program in which law students and college students work closely with WLF attorneys and staff in all facets of the WLF program.

The success of WLF's Clinical Legal Intern Program can be measured by the positions now held by our interns. The most recent WLF interns are employed as a WLF staff attorney, counsel to a Senate Committee, a high level staff member of the Department of Justice, a clerk to a judge on the U.S. Court of Appeals, and an assistant general counsel at a Fortune 500 corporation.

The Washington Legal Foundation's success in a short seven years has been gratifying. We have worked hard to be worthy of the financial support we have received. WLF is supported by people who believe we can make a difference, and we are making a difference in legal and public policy *today*. A direct result of our success is an ever-increasing number of requests for legal help and representation. Without your help, WLF could never have become the legal force it is nor can it continue to respond to new challenges tomorrow. With your continued support, our new national headquarters will serve as a solid base for further growth and greater victories. We have won many victories in the past. We believe, however, that our greatest victories lie in the future.

*Daniel J. Popeo*

Daniel J. Popeo  
General Counsel



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84 AUG 20 P 5: 19

DATE & TIME

EXHIBIT NO. 8

RECEIPT FOR HAND-DELIVERED DOCUMENTS

FROM: Geräldine Ferraro - Ethics in Government Act Report

NUMBER OF DOCUMENTS One (1)

RECEIVED BY

Patsie Klein



Are there any interests, in property, purchased (directly or indirectly) by the decedent or his estate, in the following categories of property? If "yes," do you certify to all of the following: 1. They are not interests in property of a dependent child, grandchild, or descendant in general. 2. They are not, in any way, part of personal effects from your bequest, estate, or probate. 3. You have no other interest in the property. 4. You do not have knowledge as to the competence of the donor or the donor's estate.

Do you certify that you will receive income from the following property? (If "yes," do you certify to all of the following: 1. You are not a dependent child, grandchild, or descendant in general. 2. You are not, in any way, part of personal effects from your bequest, estate, or probate. 3. You have no other interest in the property. 4. You do not have knowledge as to the competence of the donor or the donor's estate.)

Do you certify that you will receive income from the following property? (If "yes," do you certify to all of the following: 1. You are not a dependent child, grandchild, or descendant in general. 2. You are not, in any way, part of personal effects from your bequest, estate, or probate. 3. You have no other interest in the property. 4. You do not have knowledge as to the competence of the donor or the donor's estate.)

Identification	Date	Type of Income	Other (Specify)	Category of Annual or Value		Date (Year, Day, M)	Actual Amount (Only if Other Specified)	Valuation of Assets	Interests in Property
				Annual	Value				
Personal Residences:									
o Forest Hills, N.Y., N.Y.									X
o Fire Island, N.Y. and four contiguous lots									X
o Condominium apt., St. Croix, U.S. Virgin Islands									X
All of the above personal residences are owned jointly by Geraldine A. Ferraro and John A. Zaccaro, except for the four lots on Fire Island which are owned solely by Geraldine A. Ferraro.									X

Print name of decedent: **FERRARO, Geraldine A.**  
 Date of Report: **1/21/84**  
 Agent: **1/21/84**

Page: **2**  
 of **1**











## INCOME AND INTERESTS IN PROPERTY

IDENTIFICATION	TYPE OF INCOME	ACTUAL AMOUNT	DATE
Avon Products Inc. 9 West 57th St. N.Y., N.Y. 10019	Honoraria	\$2000	2/18/83
Impact 110 Maryland Ave. N.E. Washington, D.C. 20002	Honoraria	100	3/16/83
New York State Home Economics Association 35 James St. Cortland, N.Y. 13045	Honoraria	100	5/6/83
American University 4400 Massachusetts Ave. N.W. Washington, D.C. 20016	Honoraria	50	7/14/83
Union of American Hebrew Congregations 2027 Massachusetts Ave. N.W. Washington, D.C. 20036	Honoraria	100	6/7/83
Outdoor Advertising Assoc. of America 1899 I. Street, N.W. Washington, D.C. 20036	Honoraria	500	9/26/83
Institute of Outdoor Advertising 342 Madison Ave. N.Y., N.Y. 10173	Honoraria	500	9/26/83
Center for Study of Democratic Institutions P.O. Box 4068 Santa Barbara, California 93103	Honoraria	50	11/23/83
American Enterprises Institute 1150 17th St. N.W. Washington, D.C. 20036	Honoraria	200	10/5/83

## INCOME AND INTERESTS IN PROPERTY

IDENTIFICATION	TYPE OF INCOME	ACTUAL AMOUNT	DATE
Touche Ross & Co. 1633 Broadway N.Y., N.Y. 10019	Honoraria	\$1000	1/9/84
St. John's University Jamaica, N.Y. 11439	Honoraria	1000	2/15/84
American Nuclear Energy Council 410 1st St., S.E. Washington, D.C. 20003	Honoraria	250	3/8/84
R.J. Reynolds Industries Inc. Winston Salem, N.C. 27102	Honoraria	2000	5/7/84
American Retail Federation, Inc. 1616 H Street, N.W. Washington, D.C. 20006	Honoraria	500	5/16/84
The Pay Improvement Co. P.O. Box 2831 San Francisco, California 94126	Honoraria	2000	6/19/84



















**FOUR-THIRDS, SALES, AND EXCHANGES**  
 This schedule is applicable only in the case of annual and termination reports.

Page 19 of 11  
 Monitor  
 Reporting Individual's Name  
**Pezzato, Geraldine A.**  
 Agency Use Only  
 Date of Filing Report, (Mo., Day)

S K DC	Report Applicable Transactions. Even if Also Reported on Schedule A	Type of Transaction	Date (Month, Day, Year)	Category of Amount or Value (S)			
				\$1001 to \$5000	\$5001 to \$10000	\$10001 to \$25000	\$25001 to \$50000
	Identification of Property (real and personal)	Purchase	Sale or Exchange				
	Unsecured, non-interest bearing, demand loan made to						
	Frajo Associates, Inc. 218 Lafayette St., N.Y., N.Y.		X	2/18/84			X
	Municipal Bonds: NYC MAC	X		1/12/83			X
	NYC General Obligation	X		1/13/83			X
	Gloversville, N.Y.	X		2/9/83			X
	New Paltz, N.Y. - CSD	X		2/2/84			X
	One-third interest in real property	X		2/24/83			X
	at 527 Canal St., N.Y., N.Y.	X		5/3/83			X
	Unsecured, non-interest bearing, demand loan made to						
	Joseph Priate, 26 Court Street, Brooklyn, N.Y.		X	1/13/84			X
	Unsecured demand loan, at prime rate, from Henry Lerman, 333		X	3/7/84			X
	Medison Avenue, N.Y., N.Y.						
	Unsecured demand loan from Max Isaacs, 218 Lafayette St. NYC		X	12/23/83			X
	Unsecured demand loan from Max Isaacs, 218 Lafayette St. NYC		X	7/27/84			X

Report Applicable Transactions, Even If Also Reported on Schedule A

S DC	Identification of Property (real and personal)	Type of transaction		Date (month, Year)	Type of Finance Plan	Category of Amount or Value (S)							
		Purchase	Exchange			From Selling Member	From Selling Member	From Selling Member	From Selling Member				
S	Transactions by Frsjo Associates Inc., which corporation is 30.85% owned by John Zaccaro:												
	1. Condominium Apartment, St. Croix, U.S. Virgin Islands.	X		5/15/84								X	
	2. Condominium Apartment, 69 Bank Street, N.Y., N.Y.	X		12/23/83									X
	3. Periodic cash advances, net of repayment, to John Zaccaro		X									X	
	Transactions by P. Zaccaro Co., Inc., 218 Lafayette St., N.Y.												
	N.Y., which corporation is owned two thirds by John Zaccaro and one third by Geraldine Ferraro:												
	1. Term note from the Estate of Alice Phelan, guaranteed by John Zaccaro		X	Borrowed 10/19/83	Repaid 3/9/84							X	
	2. Demand loan from the Estate of Alice Phelan, guaranteed by John Zaccaro		X	Borrowed 2/6/84	Repaid 3/27/84							X	
	3. Unsecured demand loan, at prime rate, from Max Isaacs		X		Borrowed 10/11/83							X	
	4. Unsecured demand loan, at prime rate, from Max Isaacs		X		Borrowed 1/6/84							X	
	5. Unsecured loan receivable from John DeLorenzo		X		Borrowed 9/30/83							X	
	6. Unsecured loan receivable from John DeLorenzo		X		Borrowed 11/16/83							X	

By entering the checkmark in the space provided, the filer certifies that the information reported herein is true and correct to the best of his knowledge and belief, and that he is not aware of any material misstatements or omissions.

Name of filer: **Ferraro, Geraldine A.**  
 Date of filing (month, day, year):

Reporting Individual's Name  
**Ferrero, Geraldine A.**  
 Reporting Date Only  
 7 April 1951  
 Date of Filing (Month, Day, Year)

Line	Location, Institution, Firm and Employer (Include full name, address and address of the person to whom the report should be sent)	Period of Time in Year	Value of
1	AVON PRODUCTS, INC. 9 West 57th Street New York, New York 10019	Transportation, lodging and food for Geraldine Ferrero and John Zaccaro at a conference in Miami, Florida.	\$1000
2	Chinese Culture University NWA Kang, Yang Ming-shan Taiwan, Republic of China	Transportation, lodging and food for Geraldine Ferrero and John Zaccaro to Taiwan, Republic of China.	9000
3		See page 22 for details.	
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See page 53 for details.

Schedule C  
Ferraro, Geraldine A

Page 22

GIFTS AND REIMBURSEMENTS

SOURCE	BRIEF DESCRIPTION	VALUE
All other gifts		
The following gifts were received during July, 1984, each gift is being returned to its donor. No other gifts aggregating \$100 or more in value from any one source were received during the reporting period:		
Mr. & Mrs. Theodore Gianoutos 5621 North 23rd St. Arlington, Virginia 22205	Sports equipment	\$100 (est.)
Victor Costa Inc. 3000 Irving Blvd. Dallas, Texas 75247	Business suit	150 (est.)
Chas. Altoni Inc. P.O. Box 1041 Boca Raton, Florida 33429	Four pocketbooks	250 (est.)

Ferraro, Geraldine

SOURCE	BRIEF DESCRIPTION	VALUE
Reinforcements		
Open Institute for Humanistic Studies 2010 Massachusetts Ave. N.W. Washington, D.C. 20036	Travel expenses to attend conference in Hilton Head, South Carolina	285
International Ladies Garment Workers Union 1770 Broadway New York, N.Y. 10017	Travel and lodging expenses for attendance at convention in Hollywood, Florida	646
National Women's Political Caucus 1411 K Street, N.W. Washington, D.C. 20005	Travel and lodging expenses for attendance at convention in San Antonio, Texas	944
Democratic Women of North Carolina 1912 Carlton Avenue Greensboro, North Carolina 27406	Travel and lodging expenses for attendance at convention in Raleigh, North Carolina	421
APL-CIO 815 16th Street, N.W. Washington, D.C. 20006	Travel expenses to attend convention in Hollywood, Florida	278
Tulsa County Democratic Party 6373 East 31st Street TULSA, Oklahoma 74135	Travel and lodging expenses incurred in connection with a speech in Tulsa, Oklahoma	343
Democratic National Committee 1625 Massachusetts Ave. N.W. Washington, D.C.	Travel and lodging expenses in connection with attendance at 1984 Democratic National Convention Platform Committee hearings in Cleveland, Ohio, Birmingham, Alabama, Springfield, Ill., Los Angeles, California, Houston, Texas and attendance at pre-convention conference in Chicago, Ill.	2358

Qualifications		Number of		Number of	
Years		Years		Years	
1-5		6-10		11-15	
16-20		21-25		26-30	
31-35		36-40		41-45	
46-50		51-55		56-60	
61-65		66-70		71-75	
76-80		81-85		86-90	
91-95		96-100		101-105	
106-110		111-115		116-120	
121-125		126-130		131-135	
136-140		141-145		146-150	
151-155		156-160		161-165	
166-170		171-175		176-180	
181-185		186-190		191-195	
196-200		201-205		206-210	
211-215		216-220		221-225	
226-230		231-235		236-240	
241-245		246-250		251-255	
256-260		261-265		266-270	
271-275		276-280		281-285	
286-290		291-295		296-300	
301-305		306-310		311-315	
316-320		321-325		326-330	
331-335		336-340		341-345	
346-350		351-355		356-360	
361-365		366-370		371-375	
376-380		381-385		386-390	
391-395		396-400		401-405	
406-410		411-415		416-420	
421-425		426-430		431-435	
436-440		441-445		446-450	
451-455		456-460		461-465	
466-470		471-475		476-480	
481-485		486-490		491-495	
496-500		501-505		506-510	
511-515		516-520		521-525	
526-530		531-535		536-540	
541-545		546-550		551-555	
556-560		561-565		566-570	
571-575		576-580		581-585	
586-590		591-595		596-600	
601-605		606-610		611-615	
616-620		621-625		626-630	
631-635		636-640		641-645	
646-650		651-655		656-660	
661-665		666-670		671-675	
676-680		681-685		686-690	
691-695		696-700		701-705	
706-710		711-715		716-720	
721-725		726-730		731-735	
736-740		741-745		746-750	
751-755		756-760		761-765	
766-770		771-775		776-780	
781-785		786-790		791-795	
796-800		801-805		806-810	
811-815		816-820		821-825	
826-830		831-835		836-840	
841-845		846-850		851-855	
856-860		861-865		866-870	
871-875		876-880		881-885	
886-890		891-895		896-900	
901-905		906-910		911-915	
916-920		921-925		926-930	
931-935		936-940		941-945	
946-950		951-955		956-960	
961-965		966-970		971-975	
976-980		981-985		986-990	
991-995		996-1000		1001-1005	
1006-1010		1011-1015		1016-1020	
1021-1025		1026-1030		1031-1035	
1036-1040		1041-1045		1046-1050	
1051-1055		1056-1060		1061-1065	
1066-1070		1071-1075		1076-1080	
1081-1085		1086-1090		1091-1095	
1096-1100		1101-1105		1106-1110	
1111-1115		1116-1120		1121-1125	
1126-1130		1131-1135		1136-1140	
1141-1145		1146-1150		1151-1155	
1156-1160		1161-1165		1166-1170	
1171-1175		1176-1180		1181-1185	
1186-1190		1191-1195		1196-1200	
1201-1205		1206-1210		1211-1215	
1216-1220		1221-1225		1226-1230	
1231-1235		1236-1240		1241-1245	
1246-1250		1251-1255		1256-1260	
1261-1265		1266-1270		1271-1275	
1276-1280		1281-1285		1286-1290	
1291-1295		1296-1300		1301-1305	
1306-1310		1311-1315		1316-1320	
1321-1325		1326-1330		1331-1335	
1336-1340		1341-1345		1346-1350	
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1366-1370		1371-1375		1376-1380	
1381-1385		1386-1390		1391-1395	
1396-1400		1401-1405		1406-1410	
1411-1415		1416-1420		1421-1425	
1426-1430		1431-1435		1436-1440	
1441-1445		1446-1450		1451-1455	
1456-1460		1461-1465		1466-1470	
1471-1475		1476-1480		1481-1485	
1486-1490		1491-1495		1496-1500	
1501-1505		1506-1510		1511-1515	
1516-1520		1521-1525		1526-1530	
1531-1535		1536-1540		1541-1545	
1546-1550		1551-1555		1556-1560	
1561-1565		1566-1570		1571-1575	
1576-1580		1581-1585		1586-1590	
1591-1595		1596-1600		1601-1605	
1606-1610		1611-1615		1616-1620	
1621-1625		1626-1630		1631-1635	
1636-1640		1641-1645		1646-1650	
1651-1655		1656-1660		1661-1665	
1666-1670		1671-1675		1676-1680	
1681-1685		1686-1690		1691-1695	
1696-1700		1701-1705		1706-1710	
1711-1715		1716-1720		1721-1725	
1726-1730		1731-1735		1736-1740	
1741-1745		1746-1750		1751-1755	
1756-1760		1761-1765		1766-1770	
1771-1775		1776-1780		1781-1785	
1786-1790		1791-1795		1796-1800	
1801-1805		1806-1810		1811-1815	
1816-1820		1821-1825		1826-1830	
1831-1835		1836-1840		1841-1845	
1846-1850		1851-1855		1856-1860	
1861-1865		1866-1870		1871-1875	
1876-1880		1881-1885		1886-1890	
1891-1895		1896-1900		1901-1905	
1906-1910		1911-1915		1916-1920	
1921-1925		1926-1930		1931-1935	
1936-1940		1941-1945		1946-1950	
1951-1955		1956-1960		1961-1965	
1966-1970		1971-1975		1976-1980	
1981-1985		1986-1990		1991-1995	
1996-2000		2001-2005		2006-2010	
2011-2015		2016-2020		2021-2025	
2026-2030		2031-2035		2036-2040	
2041-2045		2046-2050		2051-2055	
2056-2060		2061-2065		2066-2070	
2071-2075		2076-2080		2081-2085	
2086-2090		2091-2095		2096-2100	
2101-2105		2106-2110		2111-2115	
2116-2120		2121-2125		2126-2130	
2131-2135		2136-2140		2141-2145	
2146-2150		2151-2155		2156-2160	
2161-2165		2166-2170		2171-2175	
2176-2180		2181-2185		2186-2190	
2191-2195		2196-2200		2201-2205	
2206-2210		2211-2215		2216-2220	
2221-2225		2226-2230		2231-2235	
2236-2240		2241-2245		2246-2250	
2251-2255		2256-2260		2261-2265	
2266-2270		2271-2275		2276-2280	
2281-2285		2286-2290		2291-2295	
2296-2300		2301-2305		2306-2310	
2311-2315		2316-2320		2321-2325	
2326-2330		2331-2335		2336-2340	
2341-2345		2346-2350		2351-2355	
2356-2360		2361-2365		2366-2370	
2371-2375		2376-2380		2381-2385	
2386-2390		2391-2395		2396-2400	
2401-2405		2406-2410		2411-2415	
2416-2420		2421-2425		2426-2430	
2431-2435		2436-2440		2441-2445	
2446-2450		2451-2455		2456-2460	
2461-2465		2466-2470		2471-2475	
2476-2480		2481-2485		2486-2490	
2491-2495		2496-2500		2501-2505	
2506-2510		2511-2515		2516-2520	
2521-2525		2526-2530		2531-2535	
2536-2540		2541-2545		2546-2550	
2551-2555		2556-2560		2561-2565	
2566-2570		2571-2575		2576-2580	
2581-2585		2586-2590		2591-2595	
2596-2600		2601-2605		2606-2610	
2611-2615		2616-2620		2621-2625	
2626-2630		2631-2635		2636-2640	
2641-2645		2646-2650		2651-2655	
2656-2660		2661-2665		2666-2670	
2671-2675		2676-2680		2681-2685	
2686-2690		2691-2695		2696-2700	
2701-2705		2706-2710		2711-2715	
2716-2720		2721-2725		2726-2730	
2731-2735		2736-2740		2741-2745	
2746-2750		2751-2755		2756-2760	
2761-2765		2766-2770		2771-2775	
2776-2780		2781-2785		2786-2790	
2791-2795		2796-2800		2801-2805	
2806-2810		2811-2815		2816-2820	
2821-2825		2826-2830		2831-2835	
2836-2840		2841-2845		2846-2850	
2851-2855		2856-2860		2861-2865	
2866-2870		2871-2875		2876-2880	
2881-2885		2886-2890		2891-2895	
2896-2900		2901-2905		2906-2910	
2911-2915		2916-2920		2921-2925	
2926-2930		2931-2935		2936-2940	
2941-2945		2946-2950		2951-2955	
2956-2960		2961-2965		2966-2970	
2971-2975		2976-2980		2981-2985	
2986-2990		2991-2995		2996-3000	
See page 25 for details.					
POSITIONS HELD					
See page 28 for details.					
COMPENSATION IN EXCESS OF \$5000 PAID BY THE SOURCE OF INFORMATION IN THE YEAR INDICATED IN THE SOURCE OF INFORMATION					
NONE					
RELATIONS WITH THE EMPLOYERS					
U.S. Civil Service Retirement System - vested benefit		U.S. Government		Observ. Comp. Act Service 1975 to present	
New York City Employees Retirement System related to service as Assistant District Attorney		New York City		Service 1974 to 1978.	

WILLARD; WYRAIDING A.

S or DC	Name and Address of Creditor	Type of Liability	Category of Amount
	o 1st Mortgage obligation on jointly owned personal residence in St. Croix, U.S. Virgin Islands payable to Charles H. and Ann Spaulding 6 N.E. Executive Park Burlington, Maine 01803	1st Mortgage, 3 year term with a balloon Payment due June 1986, 10% interest rate	\$50,001 to \$100,000
S	o 1st Mortgage obligations on properties in which Second Grand Company has an interest. (Second Grand Company, a Partnership, is one-half owned by John Zaccaro) 1. 200 Lafayette St., Corp., c/o Chemico Bank, 30 Rockefeller Plaza, N.Y., N.Y. 10112 2. Norfolk Properties Inc. 535 Fifth Avenue, N.Y., N.Y. 10017	1st Mortgage, 15 year term due August, 1995, 9% interest rate for first 10 years and 10% thereafter 1st Mortgage, 15 year term due May, 1993, 6.5% interest rate	Over \$250,000 \$100,001 to \$250,000
S	o Max Isaacs - 218 Lafayette St., N.Y., N.Y. 10012	Dec. 1983, 11.5% unsecured demand loan	\$15,001 to \$50,000
S	o Max Isaacs - 218 Lafayette St., N.Y., N.Y. 10012	July 1984, 13.5% unsecured demand loan	\$15,001 to \$50,000
S	o Frajo Associates Inc. - 218 Lafayette St., N.Y., N.Y. 10012	Periodic cash advances to John Zaccaro, non-interest bearing, starting in 1978, (July 31, 1984 net balance - \$152,936.)	\$100,001 to \$250,000

## LIABILITIES

S or DC	Name and Address of Creditor	Type of Liability	Category of Amount
S	o Manny Lerman 333 Madison Avenue N.Y., N.Y. 10017	March 1984, unsecured demand loan at prime rate	\$50,001 to \$100,000
S	o Liabilities of P. Zaccaro Co., Inc. which are guaranteed by John Zaccaro		
	1. Estate of Alice Phelan, Conservatee 218 Lafayette Street N.Y., N.Y. 10012	October 1983, term note due March 31, 1984 at 12% (note repaid March 9, 1984)	\$50,001 to \$100,000
	2. Estate of Alice Phelan, Conservatee 218 Lafayette Street N.Y., N.Y. 10012	February 1984, demand loan at 12% (loan repaid March 27, 1984)	\$50,001 to \$100,000
	3. Max Isaac 218 Lafayette Street N.Y., N.Y. 10012	October 1983, unsecured demand loan at prime rate	\$50,001 to \$100,000
	4. Max Isaac 218 Lafayette Street N.Y., N.Y. 10012	January 1984, unsecured demand loan at prime rate	\$50,001 to \$100,000

Name and Address of Organization	Type of Organization	Position Held	From	To
P. Zaccaro Co, Inc. 218 Lafayette St. N.Y., N.Y. 10012	Real estate management	Director Vice President	May 1971 Nov. 1973	Present Present
Marymount Manhattan College 231 East Seventy First Street N.Y., N.Y. 10021	Educational	Board of Trustees	Mar. 1984	Present
Merchant Marine Board of Visitors Maritime Administration U.S. Merchant Marine Academy Kings Point, N.Y. 11024	Educational	Board of Visitors	Feb. 1981	Present
The Pension Rights Center 1346 Connecticut Avenue, N.W. Washington, D.C. 20036	Educational	Board of Directors	Nov. 1983	Present
League of Italian Americans for the Arts P.O. Box 357 Great Neck, N.Y. 11021	Cultural	Advisory Committee	May, 1982	Present
National Italian American Foundation 666 11th Street, N.W. Suite 800 Washington, D.C. 20001-4596	Cultural	Board of Directors	May, 1983	Present
Institute for Art and Urban Resources 46-01 21st Street Long Island City, N.Y. 11101	Educational	Board of Directors	Oct. 1982	Present
Lexington School for the Deaf 30th Avenue S 75th Street Jackson Heights, N.Y. 11369	Educational	Board of Directors	Dec. 1980	Present
Mount Vernon College 2100 Foxhall Road, N.W. Washington, D.C. 20007	Educational	Member of Advisory Committee	1983	Present

9068-R-121177  
AO-C3

002003

Department of the Treasury—Internal Revenue Service  
**1040 U.S. Individual Income Tax Return**

**1979**

EXHIBIT NO. 9

Privacy Act Notice, see page 3 of Instructions | For the year January 1-December 31, 1979, or other tax year beginning 1979, ending 19

Your first name and initial (If joint return, also give spouse's name and initial) Last name  
**GERALDINE A ZACCARO** Your social security number

Present home address (Number and street, including apartment number, or rural route) Spouse's social security no.

**22 DEEPDANE RD**  
**FLORENCE NY 11734** Your occupation **CONGRESS US**  
Spouse's occupation

Presidential Election Campaign Fund  
Do you want \$1 to go to this fund?  Yes  No  
If joint return, does your spouse want \$1 to go to this fund?  Yes  No  
Notes: Checking "Yes" will not increase your tax or reduce your refund.

Filing Status  
Check only one box.  
1  Single  
2  Married filing joint return (even if only one had income)  
3  Married filing separate return. Enter spouse's s.s. no. above and full name here **SEE ATTACHED**  
4  Head of household. (See page 7 of Instructions.) If qualifying person is your unmarried child, enter child's name  
5  Qualifying widow(er) with dependent child (Year spouse died **19**). (See page 7 of Instructions.)

Exemptions  
Always check the box labeled Yourself. Check other boxes if they apply.  
6a  Yourself  65 or over  Blind  
b  Spouse  65 or over  Blind  
c First names of your dependent children who lived with you  
d Other dependents:  
(1) Name (2) Relationship (3) Number of months lived in your home (4) Did dependent have income of \$1,000 or more? (5) Did you provide more than one-half of dependent's support?  
**SEE SCHEDULE-2**  
7 Total number of exemptions claimed

Income  
Please attach Copy B of your Forms W-2 here. If you do not have a W-2, see page 5 of Instructions. Please attach check or money order here.  
8 Wages, salaries, tips, etc. **8 52,916.**  
9 Interest income (attach Schedule B if over \$400) **9 2,682.**  
10a Dividends (attach Schedule B if over \$400) **10a**  
c Subtract line 10b from line 10a **10c**  
11 State and local income tax refunds (does not apply unless refund is for year you itemized deductions—see page 10 of Instructions) **11**  
12 Alimony received **12**  
13 Business income or (loss) (attach Schedule C) **13**  
14 Capital gain or (loss) (attach Schedule D) **14**  
15 Taxable part of capital gain distributions not reported on Schedule D (see page 10 of Instructions) **15**  
16 Supplemental gains or (losses) (attach Form 4797) **16**  
17 Fully taxable pensions and annuities not reported on Schedule E **17**  
18 Pensions, annuities, rents, royalties, partnerships, estates or trusts, etc. (attach Schedule E) **18**  
19 Farm income or (loss) (attach Schedule F) **19**  
20a Unemployment compensation. Total amount received **20a**  
b Taxable part, if any, from worksheet on page 10 of Instructions **20b**  
21 Other income (state nature and source—see page 10 of Instructions) **SEE SCHEDULE-4** **21 610.**

Adjustments to Income  
22 Total income. Add amounts in column for lines 8 through 21 **22 56,228.**  
23 Moving expense (attach Form 3903 or 3903F) **23**  
24 Employee business expenses (attach Form 2106) **24**  
25 Payments to an IRA (see page 11 of Instructions) **25**  
26 Payments to a Keogh (H.R. 10) retirement plan **26**  
27 Interest penalty on early withdrawal of savings **27**  
28 Alimony paid (see page 11 of Instructions) **28**  
29 Disability income exclusion (attach Form 2440) **29**  
30 Total adjustments. Add lines 23 through 29 **30**

Adjusted Gross Income  
31 Adjusted gross income. Subtract line 30 from line 22. If this line is less than \$10,000, see page 2 of Instructions. If you want IRS to figure your tax, see page 4 of Instructions **31 56,228.**

TRIPPLICATE

Form 1040 (1979)

1 Control number <b>222</b>		2 Employer's State number	
3 Employer's name, address, and ZIP code <b>SERGEANT AT ARMS U.S. HOUSE OF REPS. WASHINGTON DC 20515</b>			
4 Subtotal Operation <input type="checkbox"/> Vol <input type="checkbox"/> <input type="checkbox"/>			
5 Employer's identification number <b>93-6002522</b>			
6 Advance EIC payment			
8 Employee's social security number		9 Federal income tax withheld <b>15,122.19</b>	
10 Wages, tips, other compensation <b>52,915.86</b>		11 FICA tax withheld	
12 Total FICA wages		13 Employee's name (first, middle, last) and address <b>GERALDINE A. PERRARD ZACCARO</b>	
14 Pension plan coverage? Yes/No <b>YES</b>		15 FICA tips	
16 State income tax withheld <b>5,179.00</b>		17 State wages, tips, etc. <b>52,915.86</b>	
18 Name of state <b>NY</b>		19 Local income tax withheld	
20 Local wages, tips, etc.		21 Name of locality	
Copy C For employee's records This information is being furnished to the Internal Revenue Service.			

Form **W-2 Wage and Tax Statement 1979**

Department of the Treasury—Internal Revenue Service

Tax Computation (See instructions on page 12)

Table with 3 columns: Line number, Description, and Amount. Rows include: 32 Amount from line 31 (adjusted gross income) 96,228; 33 If you do not itemize deductions, enter zero 9,126; 34 Subtract line 33 from line 32. Use the amount on line 34 to find your tax from the Tax Tables, or to figure your tax on Schedule TC, Part I 47,102; 35 Tax. Enter tax here and check if from Tax Tables or Schedule TC 17,689; 36 Additional taxes. check if from Form 4970, Form 4972, Form 5544, Form 5405, or Section 72(m)(5) penalty tax; 37 Total. Add lines 35 and 36 17,689.

Credits

Table with 3 columns: Line number, Description, and Amount. Rows include: 38 Credit for contributions to candidates for public office 38; 39 Credit for the elderly (attach Schedules R&RP) 39; 40 Credit for child and dependent care expenses (Form 2441) 40; 41 Investment credit (attach Form 3468) 41; 42 Foreign tax credit (attach Form 1116) 42; 43 Work incentive (WIN) credit (attach Form 4874) 43; 44 Jobs credit (attach Form 5884) 44; 45 Residential energy credits (attach Form 5695) 45; 46 Total credits. Add lines 38 through 45; 47 Balance. Subtract line 46 from line 37 and enter difference (but not less than zero) 17,689.

Other Taxes

(Including Advance EIC Payments)

Table with 3 columns: Line number, Description, and Amount. Rows include: 48 Self-employment tax (attach Schedule SE) 48; 49a Minimum tax. Attach Form 4625 and check here 49a; 49b Alternative minimum tax. Attach Form 6251 and check here 49b; 50 Tax from recomputing prior-year investment credit (attach Form 4255) 50; 51a Social security (FICA) tax on tip income not reported to employer (attach Form 4137) 51a; 51b Uncollected employee FICA and RRTA tax on tips (from Form W-2) 51b; 52 Tax on an IRA (attach Form 5329) 52; 53 Advance earned income credit payments received (from Form W-2) 53; 54 Total. Add lines 47 through 53 17,689.

Payments

Attach Forms W-2, W-2G, and W-2P to front.

Table with 3 columns: Line number, Description, and Amount. Rows include: 55 Total Federal income tax withheld 15,122; 56 1979 estimated tax payments and credit from 1978 return; 57 Earned income credit. If line 52 is under \$10,000, see page 2 of instructions; 58 Amount paid with Form 4868; 59 Excess FICA and RRTA tax withheld (two or more employers); 60 Credit for Federal tax on special fuels and oils (attach Form 4136 or 4136-T); 61 Regulated Investment Company credit (attach Form 2439); 62 Total. Add lines 55 through 61 15,122.

Refund or Balance Due

Table with 3 columns: Line number, Description, and Amount. Rows include: 63 If line 62 is larger than line 54, enter amount OVERPAID; 64 Amount of line 63 to be REFUNDED TO YOU; 65 Amount of line 63 to be credited on 1980 estimated tax; 66 If line 54 is larger than line 62, enter BALANCE DUE. Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number on check or money order. 2,567.

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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Please sign here

Signature lines for preparer and spouse, and preparer information including name, address, and social security number.

**Schedules A & B—Itemized Deductions AND Interest and Dividend Income**

**1979**

(Form 1040)  
Department of the Treasury  
Internal Revenue Service

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

08

Name(s) as shown on Form 1040

Your social security number

GERALDINE A ZACCARO

**Schedule A—Itemized Deductions**

Medical and Dental Expenses (not paid or reimbursed by insurance or otherwise) (See page 16 of Instructions.)		Contributions (See page 17 of Instructions.)	
1 One-half (but not more than \$150) of insurance premiums you paid for medical care. (Be sure to include in line 10 below.) ▶	150.	21 a Cash contributions for which you have receipts, cancelled checks or other written evidence . . . . .	570.
2 Medicine and drugs . . . . .	562.	b Other cash contributions (show to whom you gave and how much you gave) ▶ . . . . .	
3 Enter 1% of Form 1040, line 31 . . . . .	0.	22 Other than cash (see page 17 of instructions for required statement) . . . . .	
4 Subtract line 3 from line 2. If line 3 is more than line 2, enter zero . . . . .	0.	23 Carryover from prior years . . . . .	
5 Balance of insurance premiums for medical care not entered on line 1 . . . . .	370.	24 Total contributions (add lines 21a through 23). Enter here and on line 36 . . . . .	570.
6 Other medical and dental expenses:		<b>Casualty or Theft Loss(es)</b> (See page 18 of Instructions.)	
a Doctors, dentists, nurses, etc. . . . .		25 Loss before insurance reimbursement . . . . .	
b Hospitals . . . . .		26 Insurance reimbursement . . . . .	
c Other (itemize—include hearing aids, dentures, eyeglasses, transportation, etc.) ▶ . . . . .		27 Subtract line 26 from line 25. If line 26 is more than line 25, enter zero . . . . .	
		28 Enter \$100 or amount on line 27, whichever is smaller . . . . .	
		29 Total casualty or theft loss(es) (subtract line 28 from line 27). Enter here and on line 37 . . . . .	
7 Total (add lines 4 through 6c)	370.	<b>Miscellaneous Deductions</b> (See page 18 of Instructions.)	
8 Enter 3% of Form 1040, line 31 . . . . .	1,067.	30 Union dues . . . . .	
9 Subtract line 8 from line 7. If line 8 is more than line 7, enter zero . . . . .	0.	31 Other (itemize) ▶ . . . . .	3,062.
10 Total medical and dental expenses (add lines 1 and 9). Enter here and on line 33 . . . . .	150.		
<b>Taxes</b> (See page 16 of Instructions.) Note: Gasoline taxes are no longer deductible.			
11 State and local income . . . . .	5,179.		
12 Real estate . . . . .			
13 General sales (see sales tax tables) . . . . .	497.		
14 Personal property . . . . .			
15 Other (itemize) ▶ . . . . .			
16 Total taxes (add lines 11 through 15). Enter here and on line 34 . . . . .	5,676.		
<b>Interest Expense</b> (See page 17 of Instructions.)			
17 Home mortgage . . . . .			
18 Credit and charge cards . . . . .			
19 Other (itemize) ▶ SEE SCHEDULE -11 . . . . .	1,306.		
20 Total interest expense (add lines 17 through 19). Enter here and on line 35 . . . . .	1,306.		
		<b>Summary of Itemized Deductions</b> (See page 18 of Instructions.)	
		33 Total medical and dental—from line 10 . . . . .	150.
		34 Total taxes—from line 16 . . . . .	5,676.
		35 Total interest—from line 20 . . . . .	1,306.
		36 Total contributions—from line 24 . . . . .	570.
		37 Total casualty or theft loss(es)—from line 29 . . . . .	
		38 Total miscellaneous—from line 32 . . . . .	3,062.
		39 Add lines 33 through 38 . . . . .	10,826.
		40 If you checked Form 1040, Filing Status box: 2 or 5, enter \$3,400 . . . . .	1,700.
		1 or 4, enter \$2,300 . . . . .	
		3, enter \$1,700 . . . . .	
		41 Subtract line 40 from line 39. Enter here and on Form 1040, line 33. (If line 40 is more than line 39, see the instructions for line 41 on page 18.) . . . . .	9,126.

TRIPLICATE



115068-2250-03

002083

**SCHEDULE G  
(Form 1040)**

**Income Averaging**

**1979**

DEPARTMENT OF THE TREASURY  
Internal Revenue Service

▶ See instructions on pages 2 and 3.  
▶ Attach to Form 1040.

18

Name(s) as shown on Form 1040

Your social security number

**GERALDINE A ZACCARO**

Base Period Income and Adjustments	(a) 1st preceding base period year 1978	(b) 2d preceding base period year 1977	(c) 3rd preceding base period year 1976	(d) 4th preceding base period year 1975
1 Enter amount from: Form 1040 (1977 and 1978)—line 34 Form 1040A (1977 and 1978)—line 10	37,769.	21,170.		
2 Multiply \$750 by the total number of exemp- tions claimed in 1977 and 1978.	750.	1,500.		
3 Reduce amount (subtract line 2 from line 1). If less than zero, enter zero (see instructions).	37,019.	19,670.	18,571.	16,440.
4 Income earned outside of the United States or within U.S. possessions and excluded un- der sections 911 and 931				
5 On your 1979 (2 or 5 enter \$3,200 Form 1040, if 1 or 4 enter \$2,200 you checked box 3 enter \$1,600) (in columns (c) and (d))			1,600.	1,600.
6 Base period income (add lines 3, 4 and 5)	37,019.	19,670.	20,171.	18,040.
<b>Computation of Averageable Income</b>				
7 Taxable income for 1979 from Schedule TC (Form 1040), Part I, line 3			7	45,102.
8 Certain amounts received by owner-employees subject to a penalty under sec- tion 72(m)(5)			8	
9 Subtract line 8 from line 7			9	45,102.
10 Excess community income			10	
11 Adjusted taxable income (subtract line 10 from line 9). If less than zero, enter zero			11	45,102.
12 Add columns (a) through (d), line 6, and enter here			12	94,900.
13 Enter 30% of line 12			13	28,470.
14 Averageable income (subtract line 13 from line 11)			14	16,632.

If line 14 is \$3,000 or less, do not complete the rest of the form. You do not qualify for income averaging.

**G**

Computation of Tax			
15 Amount from line 13			15
16 20% of line 14			16
17 Total (add lines 15 and 16)			17
18 Excess community income from line 10			18
19 Total (add lines 17 and 18)			19
20 Tax on amount on line 19* (see caution below)			20
21 Tax on amount on line 17* (see caution below)	21	10,809.	
22 Tax on amount on line 15* (see caution below)	22	9,669.	
23 Subtract line 22 from line 21	23	1,140.	
24 Multiply the amount on line 23 by 4			24
Note: If no entry was made on line 8 above, skip lines 25 through 27 and go to line 28.			
25 Tax on amount on line 7* (see caution below)	25		
26 Tax on amount on line 9* (see caution below)	26		
27 Subtract line 26 from line 25			27
28 Tax (add lines 20, 24, and 27). Enter here and on Schedule TC (Form 1040), Part I, line 4 and check Schedule G box.			28

\*Caution: Use Tax Rate Schedule X, Y or Z from the Form 1040 Instructions to figure your tax on lines 20, 21, 22, 25 and 26. Do not use tax tables.

Page 2 of Schedule G —

DOES APPLY

DOES NOT APPLY

**SCHEDULE TC**

(Form 1040)

Department of the Treasury  
Internal Revenue Service

**Tax Computation Schedule**

▶ Attach to Form 1040.

**1979**

Name(s) as shown on Form 1040 **GERALDINE A ZACCARO** Your social security number

**Part I** Computation of Tax for Taxpayers Who Cannot Use the Tax Tables

Use this part to figure your tax if:

- Your income on Form 1040, line 34, is more than \$40,000 and you checked Filing Status Box 2 or 5 on Form 1040.
- You had more exemptions than were shown in the Tax Table for your filing status.
- You figure your tax using Schedule G (Income Averaging) or Form 4726 (Maximum Tax on Personal Service Income).

1 Enter the amount from Form 1040, line 34 . . . . .	1	47,102.
2 Multiply \$1,000 by the total number of exemptions claimed on Form 1040, line 7 . . . . .	2	2,000.
3 Taxable income. Subtract line 2 from line 1. (Figure your tax on this amount by using the Tax Rate Schedules or one of the other methods listed on line 4.) . . . . .	3	45,102.
4 Income tax. Enter tax and check if from: <input type="checkbox"/> Tax Rate Schedule X, Y, or Z, <input checked="" type="checkbox"/> Schedule G, or <input type="checkbox"/> Form 4726. Also enter on Form 1040, line 35. . . . .	4	17,689.

**Part II** Computation for Certain Taxpayers Who MUST Itemize Deductions

If you are included in one of the groups below, you MUST itemize. If you must itemize and the amount on Schedule A (Form 1040), line 40, is more than your itemized deductions on Schedule A, line 39, you must complete Part II before figuring your tax.

**Note:** If your earned income is more than your itemized deductions, you don't have to fill in Schedule A. Just enter your earned income in Part II, line 3, of this schedule, unless you are married filing a separate return and your spouse itemizes deductions. Generally, your earned income is the total of any amounts on Form 1040, lines 8, 13, and 19. See page 12 of the instructions for Form 1040 for more details.

line 3 of this schedule. If this is the case, don't complete Part II. Go back to Form 1040, line 33, and enter \$0. Then go to Form 1040, line 34.)

**C.** You file Form 4563 to exclude income from sources in U.S. possessions. (Please see Form 4563, and Publication 570, Tax Guide for U.S. Citizens Employed in U.S. Possessions, for more details.)

**A.** You can be claimed as a dependent on your parents' return and had interest, dividends, or other unearned income of \$1,000 or more and had earned income of less than \$2,300 if single (less than \$1,700 if married-filing a separate return).

**B.** You are married filing a separate return and your spouse itemizes deductions. (There is an exception to this rule. You don't have to itemize if your spouse must itemize only because he or she is described in A and enters earned income instead of itemized deductions on Part II,

**D.** You had dual status as a nonresident alien for part of 1979, and during the rest of the year you were either a resident alien or a U.S. citizen. However, you don't have to itemize if at the end of 1979, you were married to a U.S. resident or citizen and file a joint return reporting your combined worldwide income.

1 Enter the amount from Form 1040, line 31 . . . . .	1	
2 If you checked Form 1040, Filing Status Box: [2 or 5, enter \$3,400] [1 or 4, enter \$2,300] [3, enter \$1,700] . . . . .	2	
3 Enter the amount from Schedule A, line 39 . . . . .	3	
Caution: If you can be claimed as a dependent on your parents' return, see the Note above. Be sure you check the box below line 33 of Form 1040.		
4 Subtract line 3 from line 2 . . . . .	4	
5 Add lines 1 and 4. Enter here and on Form 1040, line 34. (Leave Form 1040, line 33 blank. Disregard the instruction to subtract line 33 from line 3. Follow the rest of the instructions for Form 1040, line 34.) . . . . .	5	

The example below may help you to complete Part II.  
Example—Walter Green, a single individual, is claimed as a dependent on his parents' return. Walter's adjusted gross income, Form 1040, line 31, is \$4,000. Of this amount, \$1,500 was earned income from a summer job and \$2,500 was unearned income that he received as a beneficiary of a trust. Because Walter is being claimed as a dependent on his parents' return and has unearned income of \$1,000 or more and earned income of less than

\$2,300, he must use Part II of Schedule TC. Walter knows that his total itemized deductions are only \$500. Since this is less than his earned income (\$1,500), he does not have to complete Schedule A. Walter enters \$2,300, the zero bracket amount for a single individual, on line 2 of Part II and his earned income on line 3. He completes Part II as shown below and enters the total of \$4,800 on Form 1040, line 34. He then figures his tax using the Tax Tables as explained in the instructions for lines 34 and 35 on page 12.

1 Adjusted gross income . . . . .	\$4,000
2 Zero bracket amount for a single individual . . . . .	2,300
3 Earned income . . . . .	1,500
4 Subtract line 3 from line 2 . . . . .	800
5 Add lines 1 and 4. Enter here and on Form 1040, line 34 . . . . .	4,800

**Note:** If Walter's itemized deductions are more than his earned income, he must complete Schedule A first.

FORM 11 - 1979 REGULAR + TAXPAYER IDENTIFICATION DATA, INCOME AVERAGE OPTIONS ESTIMATED TAX & 2210 INFORM. 5N 225-3

PREPARED BY NAME <b>SELGER + BRESSMAN</b>		(11) (8) TAXPAYER'S S.S. NO.	(18) (117-18) ACCOUNT NO.	R #
3		11	10 115068	11
(01) (21) TAXPAYER'S FIRST NAME & INIT	(37) (28) SPOUSE'S FIRST NAME & INIT	(53) (54) LAST NAME	(70) (71) SPOUSE'S S.S. NO.	(78)
01 <b>GERALDINE A.</b>		<b>ZACCARO</b>		
(02) STREET ADDRESS		(47) (48) CITY	(81) (82) COUNTY	(77)
02 <b>22 DEFPDANE L.D.</b>		<b>FOREST HILLS QUEENS</b>		
(03) STATE	(06) ZIP	(09) TAXPAYER'S OCCUPATION	(33) (34) SPOUSE'S OCCUPATION	(76)
03 <b>NY</b>	<b>11375</b>	<b>CONGRESS - U.S.</b>		
(04) CARE OF NAME	(70)			
04				
(05) NAME OF THE PERSON WHO QUALIFIES THE TAXPAYER AS HEAD OF HOUSEHOLD (47)				
05				
(06) ENTER SPOUSE'S FULL NAME IF MARRIED FILING SEPARATELY		(03) SPOUSE'S NAME	(33) (34) SPOUSE'S S.S. NO.	(42)
06 <b>JOHN A.</b>				

FILING STATUS	1. SINGLE 2. MARRIED - JOINT 3. HEAD OF HOUSE 4. SURV. WIDOWER 5. MARRIED - SPOUSE NOT FILING	MARRIED - FILING SEPARATE SPOUSE IS FILING 6. ITEMIZED 7. STAND. DEDUCTION 8. LOWEST METHOD	12 6
ENTER DIGIT 1 IF TAXPAYER IS MARRIED FILING SEPARATELY AND LIVING WITH SPOUSE			
13			
*ENTER YEAR SPOUSE DIED FOR FILING STATUS # (TWO DIGITS) -			
14			
RESIDENT SCHOOL CODES N.Y. MICH. OHIO & PA.	EXTRA EXEMPTIONS ENTER DIGIT 1	AGE 65 OR OVER SELF SPOUSE	BLIND SELF SPOUSE
15 <b>519</b>		16	17 18 19

ESTIMATED TAX INFORMATION	
1979 ESTIMATED TAX (INCLUDE 1978 OVER-CREDITED TO 1980 ESTIMATE - OR - PAYMENT CREDITED TO 1979 ESTIMATE PLUS PAYMENTS MADE ON 1979 TAX)	FED. 55 RES. STATE 56 CITY 57
ENTER AMOUNT OF 1979 OVERPAYMENT TO BE CREDITED TO 1980 ESTIMATE - OR - ENTER DIGIT 1 IF OVERPAYMENT IS TO BE CREDITED. ENTER DIGIT 2 IF ESTIMATE IS TO BE THE EXACT AMOUNT OF THE OVERPAYMENT. ENTER DIGIT 3 IF THE OVERPAYMENT IS TO BE APPLIED TO THE FIRST INSTALLMENT ONLY. ANY EXCESS TO BE REFUNDED.	FED. 58 RES. STATE 59 CITY 60
ENTER ESTIMATED W-2 WITHHOLDING TAX FOR 1980 IF DIFFERENT THAN 1979 WITHHOLDING TAX.	FED. 61 RES. STATE 62 CITY 63
ENTER EXACT DOLLAR AMOUNT OF ESTIMATE DESIRED - OR - ENTER DIGIT 1 IF ESTIMATE IS TO BE BASED ON THE TOTAL 1979 TAX LIABILITY LESS INCOME TAXES WITHHELD.	FED. 64 RES. STATE 65 CITY 66
ENTER NUMBER OF PAYMENTS DESIRED DIGIT 1 - TOTAL DUE 4/15/80 DIGIT 2 - TOTAL DUE 12/15/81 DIGIT 3 - BLANK ESTIMATE IF BLANK - QUARTERLY ESTIMATE ASSUMED	FED. 67 RES. STATE 68 CITY 69

STATE/CITY RESIDENT & NON-RESIDENT RETURN CODING (ENTER DIGIT 1 TO REQUEST PROPER RETURN)			
N.Y. STATE RESIDENT	20 1	N.J. RESIDENT	25
N.Y. CITY RESIDENT	21 1	N.J. NY 203 206 AND N.J. 1040 NR	TAXPAYER 26 SPOUSE 27
N.Y. CITY NON-RESIDENT	22	CONN. RESIDENT	28
N.Y. STATE NON-RESIDENT	TAXPAYER 23 SPOUSE 24	NO STATE RETURN	29
OTHER RESIDENT CODES - ENTER 2 DIGIT CODES	30	MD COUNTY CODES, MICH. & OHIO RESIDENT CITY CODES	31

FEDERAL INCOME AVERAGING (REFER TO FORM 37 FOR FOREIGN INCOME, ETC.)			
1978 TAX TABLE INCOME	32 37769	1978 TOTAL EXEMPTIONS	33 1
1977 TAX TABLE INCOME	34 21120	1977 TOTAL EXEMPTIONS	35 2
ENTER TAXABLE INCOME - 1978	36 28571	1978	37 16440

PREPARED BY'S OPTIONS			
DROP POINT	38 38	CLIENT LABELS	39
PRESIDENTIAL ELECTION CAMPAIGN FUND	40 1	DO NOT PRINT FIRM NAME ON FORM	41
COULD TAXPAYER BE CLAIMED ON PARENT'S RETURN?	42	TAXPAYER INVOICE	44
POLITICAL CONTRIBUTIONS TAXPAYER	45	SPOUSE	46
PREPARED BY'S SOCIAL SECURITY NUMBER ENTER 9 DIGIT NUMBER	47	48	ENTER DIGIT 1 IF PREPARED BY IS SELF-EMPLOYED
47		49 1	
PTS TO MATH INPUT	51 1	DO NOT PREPARE DIAGNOSTIC	52

FORM 2210 INFORMATION - REFER TO INSTRUCTIONS			
EXCEPTION 1 1978 TAX INCLUDING SCH. SE TAX	70		
EXCEPTION 2 TAX ON 1978 INCOME USING 1978 RATES AND EXEMPTIONS.	71		
ENTER DIGIT 1 IF THE COMPUTED PENALTY IS TO BE PRINTED ON FORM 1040, PAGE 2, LINE 58.	72		
ENTER BELOW THE AMOUNTS PAID ON ESTIMATED TAX FOR EACH PERIOD AND THE TAX WITHHELD. REFER TO INSTRUCTIONS			
APR 15, 1979	JUNE 15, 1979	SEPT. 15, 1979	JAN 15, 1980
73	74	75	76
PTS USE ONLY			
PHOTO	91 3	ENTRIES	99 2
93 A-1 278	94 2	95 M	96
97 KP 706	98 KV	92 BH	

FORM 12 - DEPENDENTS, OTHER DEPENDENTS WAGES & MISCELLANEOUS INCOME - 1979

2200	
ACCOUNT NO	115068
(17)	(18)
P	12

TAXPAYER(S) NAME **GERALDINE A. ZACCARO**

SCHEDULE 1 - DEPENDENT CHILDREN WHO LIVE WITH TAXPAYER. NOTE: FOR STATE PURPOSES ENTER "S" FOR SON, "D" FOR DAUGHTER AND THEIR AGE (REFER TO INSTRUCTIONS)

FIRST NAME	S/D	AGE	TOTAL CHILDREN									
												11

SCHEDULE 2 - OTHER DEPENDENTS

NAME	RELATIONSHIP	NO. MOS IN HOME	DID DEPENDENT HAVE INCOME OF \$1000 OR MORE?	DID YOU PROVIDE MORE THAN ONE-HALF OF DEPENDENT SUPPORT?	TOTAL OTHER DEPENDENTS
ANGELINETTE	MOTHER		NO	YES	12

SCHEDULE 3 - INCOME FROM WAGES, SALARIES & TIPS (IF GROSS WAGES ARE NOT EQUAL TO FICA WAGES SEE INSTRUCTIONS)

NAME OF EMPLOYER	NW	F.N.T.	GROSS	F.I.C.A.	S.W.T.	C.W.T.
SERGEANT AT ARMS U.S. HOUSE OF REPS.		151122	52916		5179	

ADVANCED EARNED INCOME PAYMENTS RECEIVED	TAXPAYER 13	TOTAL - TAXPAYER 14	151122	15	52916	16	17	5179	18
	SPOUSE 19	TOTAL - SPOUSE 20		21		22	23		24

SCHEDULE 3A - NON-RESIDENT WAGES. DO NOT DUPLICATE YOUR ENTRIES ON THE STATE SHEETS

NEW YORK STATE - JT 202 & 206		NEW YORK CITY - NYC 203 MID-CITY NON-RESIDENTS		100% - LINES 7 & 15(A) ADJUSTMENTS ENTER FICA WAGES AS INDICATED ON FORM W-2 THAT HAVE BEEN INCLUDED IN SCHEDULE C GROSS RECEIPTS.	
TAXPAYER	SPOUSE	TAXPAYER	SPOUSE	TAXPAYER	SPOUSE
25	26	27	28	29	30

SCHEDULE 4 - MISCELLANEOUS INCOME

	N.W. (31)	FEDERAL TAXABLE INCOME	RESIDENT STATE INCOME		TAXPAYER	SPOUSE
			TAXPAYER	SPOUSE		
FULLY TAXABLE PENSIONS AND ANNUITIES	47	48	49		PENSION EXCLUSION FOR RESIDENT STATE RETURNS ENTER AS POSITIVE	
STATE AND/OR LOCAL INCOME TAX REFUNDS	50	51	52		68	69
ALIMONY RECEIVED	53	54	55		- MISCELLANEOUS INCOME LOSS SUBJECT TO SELF-EMPLOYMENT TAX	
COMMISSION OR FEE INCOME					70	71
DIRECTORS FEES					PERSONAL SERVICE INCOME INCLUDED IN MISCELLANEOUS INCOME FOR MAXIMUM TAX COMPUTATION (NOTE INCLUDE INCOME FROM QUALIFYING PENSIONS & ANNUITIES)	
GROUP INSURANCE		630	630		72	73
					UNEMPLOYMENT COMPENSATION ENTER TOTAL AMOUNT RECEIVED	
TOTALS		65 630	66 630	67	80	81

FORM 13 - DIVIDEND INCOME - 1979

TAXPAYER(S) NAME <b>GERALD E. A. ZACCARO</b>		ACCOUNT NO <b>1106</b>					
13	SCHEDULE 9 - DIVIDEND INCOME *IF SCHEDULE "D" IS NOT USED THE COMPUTER WILL CALCULATE 40% CAP GAIN DIST AS MISC. INCOME	H.W. OR J	QUALIFYING	*CAP GAIN DISTRIBUTIONS	NON-TAXABLE	NON-QUALIFYING	N.L. & P.A. STATE AMOUNT
RECAP TOTALS ONLY	TAXPAYER	11	12	13	14	23	
	SPOUSE	15	16	17	18	24	
	JOINT	19	20	21	22	25	
	GROSS DIV						
FOR PTS USE ONLY							99 1

FORM 14 - INTEREST INCOME - 1979

14	SCHEDULE 6 - INTEREST INCOME	H.W. OR J	FEDERAL AMOUNT	STATE MODIFICATION	MADE. S & INTEREST	FORFEITED INTEREST PENALTY FOR PREMATURE WITHDRAWAL	
						TAXPAYER	SPOUSE
	<b>EAST &amp; WEL SAV</b>		<b>1124</b>			17	18
	<b>RIDGEWOOD SAV</b>		<b>1160</b>				
						FOREIGN ACCOUNTS AND FOREIGN TRUSTS	
						ENTER DIGIT 1 IF THE TAXPAYER(S) HAD A FOREIGN BANK ACCOUNT ETC. DURING THE TAXABLE YEAR. IF YES, SEE PAGE 10 OF IRS INSTRUCTIONS. IF LEFT BLANK THE COMPUTER WILL INDICATE A NO ANSWER.	
						20	
						ENTER DIGIT 1 IF THE TAXPAYER(S) WERE GRANTORS OR TRANSFERORS OF A FOREIGN TRUST DURING THE TAXABLE YEAR. IF YES, ATTACH FORM 3502, 3502A, OR 3502 TO THE RETURN. IF LEFT BLANK, THE COMPUTER WILL INDICATE A NO ANSWER.	
						21	
						STATE MODIFICATION OF INTEREST INCOME	
						ENTER STATE NON-TAXABLE PORTION OF FEDERAL INTEREST INCOME IN THE STATE MODIFICATION COLUMN AS A NEGATIVE.	
						ENTER FEDERAL NON-TAXABLE INTEREST INCOME WHICH IS TO BE PICKED UP FOR STATE RETURN IN THE STATE MODIFICATION COLUMN AS A POSITIVE.	
						ENTER NET MODIFICATION IN THE APPROPRIATE BOXES.	
	TAXPAYER	11	<b>2682</b>	12	30		
	SPOUSE	13		14	31		
	JOINT INC	15		16	32		
FOR PTS USE ONLY							99 1



FORM 17 - ITEMIZED DEDUCTIONS (CONTINUED) 1979

ACCOUNT NO.	(17-1B)
115068	17

TAXPAYERS NAME: **GERALDINE A. ZACCARO**

SCHEDULE 9 - CONTRIBUTIONS		SCHEDULE 11 - INTEREST EXPENSE		
CASH CONTRIBUTIONS (RECEIPTS & CHECKS)	11	570	HOME MORTGAGE	40
CHURCH			CREDIT AND CHARGE CARDS	41
TEMPLE			AUTO LOAN	
UNITED JEWISH APPEAL			FINANCE CO.	
UNITED FUND			HOME IMPROVEMENT LOAN	
HEART FUND			BANK LOAN	1368
UNION FUNDS			MARGIN ACCOUNT	
CAR EXPENSE FOR CHARITY @ 34 MILE				
BOY/GIRL SCOUTS				
MISCELLANEOUS ORGANIZED CHARITIES				
CONTRIBUTION OTHER THAN CASH	23			
CONTRIBUTION CARRYOVER (ATTACH STATEMENT)	50%	24		
	30%	25		
CURRENT YEAR CONTRIBUTIONS SUBJECT TO: (ATTACH STATEMENT)	30% LIMITATION	26		
	20% LIMITATION	27		
			TOTAL INTEREST	50 1368
			SCHEDULE 12 - MISCELLANEOUS DEDUCTIONS	
			UNION DUES	60
			INVESTMENT EXPENSES	
			TAX PREPARATION FEE	
			SAFE DEPOSIT BOX	
			PROFESSIONAL DUES	
			BUSINESS PUBLICATIONS	
			EDUCATION EXPENSES	
			UNIFORMS	
			WORK TOOLS	
			OFFICE IN HOME	
			BUSINESS ENTERTAINMENT AND GIFTS	
			DUES	165
			CONGRESSIONAL EXPENSES	289.7
TOTAL CONTRIBUTIONS		28	570	
SCHEDULE 10 - CASUALTY OR THEFT LOSSES				
25. LOSS BEFORE REIMBURSE.	30			
26. INSURANCE REIMBURSEMENT. (DO NOT MAKE ENTRIES IF MORE THAN 1 CASUALTY OR THEFT LOSS)	31	( )		
27. SUBTRACT LINE 26 FROM LINE 25.				
28. ENTER SMALLER OF \$100 OR LINE 27.		( 100 )		
29. CASUALTY OF THEFT LOSS (LINE 27 LESS LINE 28) IF MORE THAN ONE LOSS - SEE INSTRUCTIONS	32			
			TOTAL MISCELLANEOUS DEDUCTIONS	72 3067

GERARDINE A. ZACCARO # 115068  
**STATEMENT OF CONGRESSIONAL REIMBURSEMENTS AND EXPENSES**

NOTE: Before preparing this statement, please read the accompanying information. Some reimbursements are not includible in gross income and other reimbursements, in some circumstances, need not be reported on your return. Do not include amounts received from non-Congressional sources. You may use Form 2106 in place of this statement (attached).

**Congressional Reimbursements for Expenses**

- 1. Reimbursement at the rate of 20 cents a mile for one round trip to the home district during each regular session \$ 103
- 2. Reimbursement for other travel expenses \_\_\_\_\_
- 3. Reimbursement for other deductible expenses (if any) \_\_\_\_\_
- 4. Reimbursement for nondeductible expenses (if any) \_\_\_\_\_
- 5. Total reportable reimbursements \$ 103

**Expenses Deductible as Adjustments to Income**

- 6. Travel expenses: Living expenses in the Washington, D.C. area. The maximum amount allowable is \$3,000 3000
- 7. Travel expenses: Other (attach detailed statement) \_\_\_\_\_
- 8. Other expenses (limited to amount on line 3) \_\_\_\_\_
- 9. Total expenses \$ 3000
- 10. Excess reimbursement (excess of line 5 over line 9. Include on Form 1040, line 21) \$
- 11. Deductible expenses (excess of line 9 over line 5. Include on Form 1040, line 24) \$ 2897

**Expenses Deductible as Itemized Deductions**

NOTE: These expenses include deductible Congressional expenses, other than for travel, which were not reimbursed by Congressional allowances. They include those expenses which may have been reimbursed from outside sources, such as contributed funds. Specify the kind of expense and total all expenses of the same kind. If additional space is needed, list the expenses on a separate sheet. Write "See separate sheet attached" on line 12 and enter the total amount on line 13.

- 12. \_\_\_\_\_ \$ \_\_\_\_\_
- 13. Total expenses deductible. Include on line 31, Schedule A (Form 1040) \$

115063-R-334241-1  
5039-01

202173

Form **1040** Department of the Treasury—Internal Revenue Service **1980** EXHIBIT NO. 10  
**U.S. Individual Income Tax Return**

For Private Act Notice, see Instructions For the year January 1–December 31, 1980, or other tax year beginning 1980, ending 19

Your first name and initial (if joint return, also give spouse's name and initial) **ROSEMARY A ZACCARO** Last name **ZACCARO** Your social security number \_\_\_\_\_  
 Present home address (Number and street, including apartment number, or rural route) **22 DEEPDANE RD** Spouse's social security no. \_\_\_\_\_  
 City, town or post office, State and ZIP code **FOREST HILLS, NY 11375** Your occupation **CONGRESS US**  
 Spouse's occupation \_\_\_\_\_

Presidential Election Campaign Fund  
 Do you want \$1 to go to this fund? . . . . .  Yes  No  
 If joint return, does your spouse want \$1 to go to this fund? . . . . .  Yes  No  
 Note: Checking "Yes" will not increase your tax or reduce your refund.

Requested by Census Bureau for Revenue Sharing  
 A Where do you live (actual location of residence)? (See page 2 of Instructions.)  
 State: **NY** City, village, borough, etc.: **FOREST HIL**  Yes  No  
 B. Do you live within the legal limits of a city, village, etc.? **DUFENS**  
 C. In what country do you live? \_\_\_\_\_  
 D. In what township do you live? \_\_\_\_\_

Filing Status  
 Check only one box.  
 1  Single  
 2  Married filing joint return (even if only one had income)  
 3  Married filing separate return. Enter spouse's s. s. no. above and full name here **JOHN A ZACCARO**  
 4  Head of household. (See page 6 of Instructions.) If qualifying person is your unmarried child, enter child's name \_\_\_\_\_  
 5  Qualifying widow(er) with dependent child (Year spouse died **19**). (See page 8 of Instructions.)

Exemptions  
 Always check the box labeled Yourself. Check other boxes if they apply.  
 a  Yourself  65 or over  Blind  
 b  Spouse  65 or over  Blind  
 c First names of your dependent children who lived with you \_\_\_\_\_ Enter number of boxes checked on 6a and b **1**  
 Enter number of children listed on 6c \_\_\_\_\_  
 d Other dependents:  
 (1) Name **SEE SCHEDULE-2** (2) Relationship \_\_\_\_\_ (3) Number of months lived in your home \_\_\_\_\_ (4) Did dependent have income of \$1,000 or more? \_\_\_\_\_ (5) Did you provide more than one-half of dependent's support? \_\_\_\_\_  
 Enter number of other dependents. Add numbers entered in boxes above **1**  
 7 Total number of exemptions claimed **2**

<b>Income</b>	8 Wages, salaries, tips, etc. . . . .	8	60,663.
	9 Interest income (attach Schedule B if over \$400) . . . . .	9	3,044.
	10a Dividends (attach Schedule B if over \$400) . . . . .	10a	
	c Subtract line 10b from line 10a . . . . .	10c	
	11 Refunds of State and local income taxes (do not enter an amount unless you deducted those taxes in an earlier year—see page 9 of Instructions) . . . . .	11	
	12 Alimony received . . . . .	12	
	13 Business income or (loss) (attach Schedule C) . . . . .	13	
	14 Capital gain or (loss) (attach Schedule D) . . . . .	14	
	15 40% of capital gain distributions not reported on line 14 (See page 9 of Instructions) . . . . .	15	
	16 Supplemental gains or (losses) (attach Form 4797) . . . . .	16	
	17 Fully taxable pensions and annuities not reported on line 18 . . . . .	17	
	18 Pensions, annuities, rents, royalties, partnerships, etc. (attach Schedule E) . . . . .	18	
	19 Farm income or (loss) (attach Schedule F) . . . . .	19	
	20a Unemployment compensation (insurance). Total received . . . . .	20a	
	21 Taxable amount, if any, from worksheet on page 10 of Instructions . . . . .	20b	
	b Other income (state nature and source—see page 10 of Instructions) <b>SEE SCHEDULE-4</b>	21	
	22 Total income. Add amounts in column for lines 8 through 21 . . . . .	22	2,078.

<b>Adjustments to Income</b> (See instructions on page 10)	23 Moving expense (attach Form 3903 or 3903F) . . . . .	23		
	24 Employee business expenses (attach Form 2106) . . . . .	24	2,897.	
	25 Payments to an IRA (enter code from page 10) . . . . .	25		
	26 Payments to a Keogh (H.R. 10) retirement plan . . . . .	26		
	27 Interest penalty on early withdrawal of savings . . . . .	27		
	28 Alimony paid . . . . .	28		
	29 Disability income exclusion (attach Form 2440) . . . . .	29		
	30 Total adjustments. Add lines 23 through 29 . . . . .	30	2,897.	
	<b>Adjusted Gross Income</b>	31 Adjusted gross income. Subtract line 30 from line 22. If this line is less than \$10,000, see "Earned income Credit" (line 57) on pages 13 and 14 of Instructions. If you want IRS to figure your tax, see page 3 of Instructions . . . . .	31	62,998.

Form 1040 (1980)

TRIPLICATE

Copy C For employee's records

1 Employer's name, address, and ZIP code SERGEANT AT ARMS U.S. HOUSE OF REPS. WASHINGTON DC 20515		3 Employer's identification number 53-002522	4 Employer's State number
2 Employer's name, address, and ZIP code	5 Employer's social security number 17-073-35	6 Federal income tax withheld 17-073-35	7 Advance BC payment
8 Employer's name, address, and ZIP code CHARLES A. ELSON	9 Employer's name, address, and ZIP code	10 Wages, tips, other compensation 4,7652.50	11 FICA tax withheld
12 Employer's name, address, and ZIP code	13 FICA wages	14 FICA tips	15 Employer's use
16 Employer's use	17 State income tax 564.500	18 State withhold. 4562.50	19 Name of State Y
20 Local income tax	21 Local withhold. 0	22 Name of locality	

Form W-2 Wage and Tax Statement 1980

This information is being furnished to the Internal Revenue Service.

Dept. of the Treasury, U.S. GPO, Apr. 1980, 15-700-000

<b>Tax Computation</b> (See instructions on page 11)	32	Amount from line 31 (adjusted gross income)	32	62,888.
	33	If you do not itemize deductions, enter zero. If you itemize, complete Schedules A (Form 1040) and enter the amount from Schedule A, line 41. Caution: If you have unearned income and can be claimed as a dependent on your parent's return, check here <input type="checkbox"/> and see page 11 of the instructions. Also see page 11 of the instructions if: • You are married filing a separate return and your spouse itemizes deductions, OR • You file Form 4563, OR • You are a dual-status alien.	33	8,605.
	34	Subtract line 33 from line 32. Use the amount on line 34 to find your tax from the Tax Tables, or to figure your tax on Schedule TC, Part I. Use Schedule TC, Part I, and the Tax Rate Schedules ONLY if: • Line 34 is more than \$20,000 (\$40,000 if you checked Filing Status Box 2 or 5), OR • You have more exemptions than are shown in the Tax Table for your filing status, OR • You use Schedule G or Form 4726 to figure your tax. Otherwise, you MUST use the Tax Tables to find your tax.	34	54,283.
	35	Tax. Enter tax here and check if from <input type="checkbox"/> Tax Tables or <input checked="" type="checkbox"/> Schedule TC	35	21,872.
	36	Additional taxes. Check if from <input type="checkbox"/> Form 4970, <input type="checkbox"/> Form 4972, <input type="checkbox"/> Form 5544, <input type="checkbox"/> Form 5405, or <input type="checkbox"/> Section 72(m)(5) penalty tax	36	
	37	Total. Add lines 35 and 36	37	21,872.
	<b>Credits</b> (See instructions on page 12)	38	Credit for contributions to candidates for public office	38
39		Credit for the elderly (attach Schedules R&RP)	39	
40		Credit for child and dependent care expenses (Form 2441)	40	
41		Investment credit (attach Form 3468)	41	
42		Foreign tax credit (attach Form 1116)	42	
43		Work incentive (WIN) credit (attach Form 4874)	43	
44		Jobs credit (attach Form 5884)	44	
45		Residential energy credits (attach Form 5695)	45	
46	Total credits. Add lines 38 through 45	46	90.	
47	Balance. Subtract line 46 from line 37 and enter difference (but not less than zero)	47	21,822.	
<b>Other Taxes</b> (Including Advance EIC Payments)	48	Self-employment tax (attach Schedule SE)	48	
	49a	Minimum tax. Attach Form 4625 and check here <input type="checkbox"/>	49a	
	49b	Alternative minimum tax. Attach Form 6251 and check here <input type="checkbox"/>	49b	
	50	Tax from recapturing prior-year investment credit (attach Form 4255)	50	
	51a	Social security (FICA) tax on tip income not reported to employer (attach Form 4137)	51a	
	51b	Uncollected employee FICA and RRRA tax on tips (from Form W-2)	51b	
	52	Tax on an IRA (attach Form 5329)	52	
53	Advance earned income credit (EIC) payments received (from Form W-2)	53		
54	Balance. Add lines 47 through 53	54	21,822.	
<b>Payments</b> Attach Forms W-2, W-2c, and W-2p to front.	55	Total Federal income tax withheld	55	17,583.
	56	1980 estimated tax payments and amount applied from 1979 return	56	
	57	Earned income credit. If line 32 is under \$10,000, see pages 13 and 14 of Instructions	57	
	58	Amount paid with Form 4868	58	
	59	Excess FICA and RRRA tax withheld (two or more employers)	59	
	60	Credit for Federal tax on special fuels and oils (attach Form 4136 or 4136-7)	60	
	61	Regulated Investment Company credit (attach Form 2439)	61	
62	Total. Add lines 55 through 61	62	17,583.	
<b>Refund or Balance Due</b>	63	If line 62 is larger than line 54, enter amount OVERPAID	63	
	64	Amount of line 63 to be REFUNDED TO YOU	64	
	65	Amount of line 63 to be applied to your 1981 estimated tax	65	
66	If line 54 is larger than line 62, enter BALANCE DUE. Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number on check or money order. (Check <input type="checkbox"/> if Form 2210 (2210F) is attached. <input type="checkbox"/> \$	66	4,239.	
<b>Please Sign Here</b>	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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Your signature _____ Date _____		Spouse's signature (if filing jointly, BOTH must sign even if only one had income) _____	
<b>Paid Preparer's Use Only</b>	Preparer's signature and date	Check if self-employed <input checked="" type="checkbox"/>	Preparer's social security no.	
	Firm's name (or yours, if self-employed) and address	SELGER & BRESSMAN CPA 60 E 42ND STREET NEW YORK NY		E.I. No. 11-2408598
				ZIP code 10017

11506A-5039-01

2021 73

**Schedules A&B—Itemized Deductions AND Interest and Dividend Income**

**1980**

(Form 1040)  
Department of the Treasury  
Internal Revenue Service

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

08

(Partially as shown on Form 1040)

Your social security number

**GERALDINE A ZACCARD**

**Schedule A—Itemized Deductions**

<b>Medical and Dental Expenses</b> (not paid or reimbursed by insurance or otherwise) (See page 16 of instructions.)		<b>Contributions</b> (See page 17 of instructions.)	
1 One-half (but not more than \$150) of insurance premiums you paid for medical care (the one to include in line 10 below) ▶	150.	21 a Cash contributions for which you have receipts or cancelled checks . . . . .	692.
2 Medicine and drugs . . . . .		b Other cash contributions (show to whom you gave and how much you gave) ▶	
3 Enter 1% of Form 1040, line 31 . . . . .	629.		
4 Subtract line 3 from line 2. If line 3 is more than line 2, enter zero . . . . .	0.	22 Other than cash (see page 17 of instructions for required statement) . . . . .	
5 Balance of insurance premiums for medical care not entered on line 1 . . . . .	150.	23 Carryover from prior years . . . . .	
6 Other medical and dental expenses:		24 Total contributions (add lines 21a through 23). Enter here and on line 36 . . . . .	692.
a Doctors, dentists, nurses, etc. . . . .			
b Hospitals . . . . .		<b>Casualty or theft loss(es)</b> (See page 18 of instructions.)	
c Other (itemize—include hearing aids, dentures, eyeglasses, transportation, etc.) ▶		25 Loss before insurance reimbursement . . . . .	
		26 Insurance reimbursement . . . . .	
		27 Subtract line 26 from line 25. If line 26 is more than line 25, enter zero . . . . .	
		28 Enter \$100 or amount from line 27, whichever is smaller . . . . .	
		29 Total casualty or theft loss(es) (subtract line 28 from line 27). Enter here and on line 37 . . . . .	
7 Total (add lines 4 through 6c) . . . . .	150.	<b>Miscellaneous Deductions</b> (See page 18 of instructions.)	
8 Enter 3% of Form 1040, line 31 . . . . .	1,887.	30 Union dues . . . . .	
9 Subtract line 8 from line 7. If line 8 is more than line 7, enter zero . . . . .	0.	31 Other (itemize) ▶	1,165.
10 Total medical and dental expenses (add lines 1 and 9). Enter here and on line 33 . . . . .	150.	SEE SCHEDULE-12	
<b>Taxes</b> (See page 17 of instructions.)		32 Total miscellaneous deductions (add lines 30 and 31). Enter here and on line 38 . . . . .	1,165.
Note: Gasoline taxes are no longer deductible.		<b>Summary of Itemized Deductions</b> (See page 19 of instructions.)	
11 State and local income taxes . . . . .	7,483.	33 Total medical and dental—from line 10 . . . . .	150.
12 Real estate . . . . .	815.	34 Total taxes—from line 16 . . . . .	8,298.
13 General sales (see sales tax tables) . . . . .		35 Total interest—from line 20 . . . . .	
14 Personal property . . . . .		36 Total contributions—from line 24 . . . . .	692.
15 Other (itemize) ▶		37 Total casualty or theft loss(es)—from line 29 . . . . .	
		38 Total miscellaneous—from line 32 . . . . .	1,165.
		39 Add lines 33 through 38 . . . . .	10,365.
16 Total taxes (add lines 11 through 15). Enter here and on line 34 . . . . .	8,298.	40 If you checked Form 1040, Filing Status box: 2 or 5, enter \$3,400 . . . . . 1 or 4, enter \$2,300 . . . . . 3, enter \$1,700 . . . . .	1,700.
<b>Interest Expense</b> (See page 17 of instructions.)		41 Subtract line 40 from line 39. Enter here and on Form 1040, line 33. (If line 40 is more than line 39, see the instructions for line 41 on page 19 . . . . .) ▶	8,606.
17 Home mortgage interest on acquisition debt . . . . .			
18 Credit and charge cards . . . . .			
19 Other (itemize) ▶			
20 Total interest expense (add lines 17 through 19). Enter here and on line 35 . . . . .			

TRIPPLICATE



115068-5039-01

202173

**SCHEDULE G**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Income Averaging**

See instructions on back.  
Attach to Form 1040.

**1980**

21

Name(s) as shown on Form 1040

Your social security number

**GERALDINE A ZACCARO**

**Base Period Income and Adjustments**

	(a) 1st preceding base period year 1979	(b) 2d preceding base period year 1978	(c) 3rd preceding base period year 1977	(d) 4th preceding base period year 1976
<b>1</b> Enter amount from: Form 1040 (1977, 1978, and 1979)—line 34 Form 1040A (1977 and 1978)—line 10 Form 1040A (1979)—line 11	47,102.	37,769.	21,170.	
<b>2 a</b> Multiply \$750 by your total number of exemptions in 1977 and 1978		750.	1,500.	
<b>b</b> Multiply \$1,000 by your total number of exemptions in 1979	2,000.			
<b>3</b> Taxable income (subtract line 2a or 2b from line 1). If less than zero, enter zero	45,102.	37,019.	19,670.	18,371.
<b>4</b> Income earned outside of the United States or within U.S. possessions and excluded under sections 911 and 931				
<b>5</b> On your 1980 Form 1040, if you checked box 2 or 5 enter \$3,200; if 1 or 4 enter \$2,200; if 3 enter \$1,600 (in column (d))				1,600.
<b>6</b> Base period income (add lines 3, 4 and 5)	45,102.	37,019.	19,670.	20,171.

**Computation of Averageable Income**

<b>7</b> Taxable income for 1980 from Schedule TC (Form 1040), Part I, line 3	7	92,283.		
<b>8</b> Certain amounts received by owner-employees subject to a penalty under section 72(m)(5)	8			
<b>9</b> Subtract line 8 from line 7	9	92,283.		
<b>10</b> Excess community income	10			
<b>11</b> Adjusted taxable income (subtract line 10 from line 9). If less than zero, enter zero	11		92,283.	
<b>12</b> Add columns (a) through (d), line 6, and enter here	12	121,962.		
<b>13</b> Enter 30% of line 12	13		36,589.	
<b>14</b> Averageable income (subtract line 13 from line 11)	14		15,694.	

If line 14 is \$3,000 or less, do not complete the rest of this form. You do not qualify for income averaging.

**C**

**Computation of Tax**

<b>15</b> Amount from line 13	15	36,589.
<b>16</b> 20% of line 14	16	3,139.
<b>17</b> Total (add lines 15 and 16)	17	39,728.
<b>18</b> Excess community income from line 10	18	
<b>19</b> Total (add lines 17 and 18)	19	39,728.
<b>20</b> Tax on amount on line 19 (see caution below)	20	15,092.
<b>21</b> Tax on amount on line 17 (see caution below)	21	15,092.
<b>22</b> Tax on amount on line 15 (see caution below)	22	13,397.
<b>23</b> Subtract line 22 from line 21	23	1,695.
<b>24</b> Multiply the amount on line 23 by 4	24	6,780.
<b>25</b> Tax on amount on line 7 (see caution below)	25	
<b>26</b> Tax on amount on line 9 (see caution below)	26	
<b>27</b> Subtract line 26 from line 25	27	
<b>28</b> Tax (add lines 20, 24, and 27). Enter here and on Schedule TC (Form 1040), Part I, line 4 and check Schedule G box	28	21,872.

Caution: Use Tax Rate Schedule X, Y or Z from the Form 1040 instructions to figure your tax on lines 20, 21, 22, 25 and 26. Do not use the tax tables.

TRIPPLICATE

115068-5039-01

202173

**SCHEDULE TC**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Tax Computation Schedule**

▶ Attach to Form 1040.

**1980**

Name(s) as shown on Form 1040 **GFALDINE A ZACCARO** Your social security number \_\_\_\_\_

**Part I** Computation of Tax for Taxpayers Who Cannot Use the Tax Tables

Use this part to figure your tax if:

• Your income on Form 1040, line 34, is more than \$20,000 and you checked Filing Status Box 1, 3, or 4 on Form 1040.

• Your income on Form 1040, line 34, is more than \$40,000 and you checked Filing Status Box 2 or 5 on Form 1040.

• You had more exemptions than were

shown in the Tax Table for your filing status.

• You figure your tax using Schedule G (Income Averaging) or Form 4726 (Maximum Tax on Personal Service Income).

1	Enter the amount from Form 1040, line 34 . . . . .	1	54,283.
2	Multiply \$1,000 by the total number of exemptions claimed on Form 1040, line 7 . . . . .	2	2,000.
3	Taxable income. Subtract line 2 from line 1. (Figure your tax on this amount by using the Tax Rate Schedules or one of the other methods listed on line 4.) . . . . .	3	52,283.
4	Income tax. Enter tax and check if from: <input type="checkbox"/> Tax Rate Schedule X, Y, or Z, <input checked="" type="checkbox"/> Schedule G, or <input type="checkbox"/> Form 4726. Also enter on Form 1040, line 35 . . . . .	4	21,872.

**Part II** Computation for Certain Taxpayers Who MUST Itemize Deductions

If you are included in one of the groups below, you MUST itemize. If you must itemize, and the amount on Schedule A (Form 1040), line 40, is more than your itemized deductions on Schedule A, line 39, you must complete Part II before figuring your tax.

Note: If your earned income is more than your itemized deductions, you don't have to fill in Schedule A. Just enter your earned income in Part II, line 3, of this schedule, unless you are married filing a separate return and your spouse itemizes deductions. Generally, your earned income is the total of any amounts on Form 1040, lines 8, 13, and 19. See page 11 of the instructions for Form 1040 for more details.

line 3. of this schedule. If this is the case, don't complete Part II. Go back to Form 1040, line 33, and enter \$0. Then go to Form 1040, line 34.)

C-You file Form 4563 to exclude income from sources in U.S. possessions. (Please see Form 4563, and Publication 570, Tax Guide for U.S. Citizens-Employed in U.S. Possessions, for more details.)

You MUST itemize your deductions if:

A. You can be claimed as a dependent on your parents' return and had interest, dividends, or other unearned income of \$1,000 or more and had earned income of less than \$2,300 if single (less than \$1,700 if married filing a separate return).

B. You are married filing a separate return and your spouse itemizes deductions. (There is an exception to this rule. You don't have to itemize if your spouse must itemize only because he or she is described in A and enters earned income instead of itemized deductions on Part II,

D. You had dual status as a nonresident alien for part of 1980, and during the rest of the year you were either a resident alien or a U.S. citizen. However, you don't have to itemize if at the end of 1980, you were a nonresident alien married to a U.S. resident or citizen and file a joint return reporting your combined worldwide income.

1	Enter the amount from Form 1040, line 31 . . . . .	1	
2	If you checked Form 1040, Filing Status Box: [2 or 5, enter \$3,400] [1 or 4, enter \$2,300] [3, enter \$1,700] . . . . .	2	
3	Enter the amount from Schedule A, line 39 . . . . .	3	
Caution: If you can be claimed as a dependent on your parents' return, see the Note above. Be sure you check the box below line 33 of Form 1040.			
4	Subtract line 3 from line 2 . . . . .	4	
5	Add lines 1 and 4. Enter here and on Form 1040, line 34. (Leave Form 1040, line 33 blank. Disregard the instruction to subtract line 33 from line 32. Follow the rest of the instructions for Form 1040, line 34.) . . . . .	5	

The example below may help you to complete Part II.  
Example—Walter Green, a single individual, is claimed as a dependent on his parents' return. Walter's adjusted gross income, Form 1040, line 31, is \$4,000. Of this amount, \$1,500 was earned income from a summer job and \$2,500 was unearned income that he received as a beneficiary of a trust. Because Walter is being claimed as a dependent on his parents' return and has unearned income of \$1,000 or more and earned income of less than

\$2,300, he must use Part II of Schedule TC. Walter knows that his total itemized deductions are only \$500. Since this is less than his earned income (\$1,500), he does not have to complete Schedule A. Walter enters \$2,300, the zero bracket amount for a single individual, on line 2 of Part II and his earned income on line 3. He completes Part II as shown below and enters the total of \$4,800 on Form 1040, line 34. He then figures his tax using the Tax Tables as explained in the instructions for lines 34 and 35 on page 12.

1	Adjusted gross income . . . . .	\$4,000
2	Zero bracket amount for a single individual . . . . .	\$2,300
3	Earned income . . . . .	1,500
4	Subtract line 3 from line 2 . . . . .	800
5	Add lines 1 and 4. Enter here and on Form 1040, line 34 . . . . .	\$4,800

Note: If Walter's itemized deductions are more than his earned income, he must complete Schedule A first.

TRIPPLICATE

115062-5030-01

202173

Form 2106

Department of the Treasury Internal Revenue Service

Employee Business Expenses (Please use Form 3903 to figure moving expense deduction.) Attach to Form 1040.

1980

Your name GFRALOINE A ZACCARO

Social security number

Occupation in which expenses were incurred CONGRESS US

Employer's name

Employer's address

Instructions

Use this form to show your business expenses as an employee during 1980. Include amounts:

- You paid as an employee;
You charged to your employer (such as by credit card);
You received as an advance, allowance, or repayment.

Several publications, available from IRS, give more information about business expenses:

- Publication 463, Travel, Entertainment, and Gift Expenses.
Publication 529, Miscellaneous Deductions.
Publication 587, Business Use of Your Home.
Publication 508, Educational Expenses.

Part I.—You can deduct some business expenses even if you do not itemize your deductions on Schedule A (Form 1040). Examples are expenses for travel (except commuting to and from work), meals, or lodging. List these expenses in Part I and use them in figuring your adjusted gross income on Form 1040, line 31.

Line 2.—You can deduct meals and lodging costs if you were on a business trip away from your main place of work. Do not deduct the cost of meals you ate on one-day trips, when you did not need sleep or rest.

Line 3.—If you use your own car in your work, you can deduct the cost of the business use. Enter the cost here after figuring it in Parts

IV, V, and VI. Base the cost on your actual expenses (such as gas, oil, repairs, depreciation) or on a mileage rate.

The mileage rate is 20 cents a mile up to 15,000 miles. After that, or for all business mileage on a fully depreciated car, the rate is 11 cents a mile. A car whose cost is being figured under the mileage rate is considered to have a useful life of 5 years. If in any year actual expenses are claimed using a useful life of less than 5 years, use of the mileage rate after that shorter useful life will be limited to 11¢ per mile. (For depreciation, see Publication 463.)

Figure your mileage rate amount and add it to the business part of what you spent on the car for parking fees, tolls, interest, and State and local taxes (except gasoline tax).

Line 4.—If you were an outside salesperson with other business expenses, list them on line 4. Examples are selling expenses or expenses for stationery and stamps. An outside salesperson does all selling outside the employer's place of business. A driver-salesperson whose main duties are service and delivery, such as delivering bread or milk, is not an outside salesperson. (For outside salesperson, see Publication 463.)

Line 5.—Show other business expenses on line 5 if your employer repaid you for them. If you were repaid for part of them, show here the amount you were repaid. Show the rest in Part

Part II.—You can deduct other business expenses only if (a) your employer did not repay you, and (b) you itemize your deductions on Schedule A (Form 1040). Report these expenses here and under Miscellaneous Deductions on Schedule A. Examples are union or professional dues and expenses for tools and uniforms. (For details, see Publication 529.)

You can deduct expenses for business use of the part of your home that you exclusively and consistently use for your work. If you are not self-employed, your working at home must be for your employer's convenience. (For business use of home, see Publication 587.)

If you show education expenses in Part I or Part II, you must fill out Part III.

Part III.—You can deduct the cost of education that helps you keep or improve your skills for the job you have now. This includes education that your employer, the law, or regulations require you to get in order to keep your job or your salary. Do not deduct the cost of study that helps you meet the basic requirements for your job or helps you get a new job. (For education expenses, see Publication 508.)

Part V.—If you trade in a car you used in business for a new one you also used in business, fill out lines 1 through 15. If you paid cash for the new car or traded in a car not used in business, fill out only lines 10 through 15. Refigure the basis for depreciation each year in the future that your percentage of business use changes.

PART I.—Employee Business Expenses Deductible in Figuring Adjusted Gross Income on Form 1040, Line

Table with 2 columns: Description of expense and Amount. Rows include: 1. Fares for airplane, boat, bus, taxicab, train, etc.; 2. Meals and lodging; 3. Car expenses (from Part IV, line 21); 4. Outside salesperson's expenses (see Part I instructions above); 5. Other (see Part I instructions above); 6. Add lines 1 through 5; 7. Employer's payments for these expenses if not included on Form W-2; 8. Deductible business expenses (subtract line 7 from line 6); 9. Income from excess business expense payments (subtract line 6 from line 7).

PART II.—Employee Business Expenses that are Deductible Only if You Itemize Deductions on Schedule A (Form 1040)

Table with 2 columns: Description of expense and Amount. Rows include: 1. Business expenses not included above (list expense and amount); 2. Total. Deduct under Miscellaneous Deductions, Schedule A (Form 1040).

PART III.—Information About Education Expenses Shown in Part I or Part II

- 1 Name of educational institution or activity;
2 Address;
3 Did you need this education to meet the basic requirements for your job? (Yes/No);
4 Will this study program qualify you for a new job? (Yes/No);
5 If your answer to question 3 or 4 is No, explain (1) why you are getting the education and (2) what the relationship was between the courses you took and your job. (If you need more space, attach a statement);
6 List your main subjects, or describe your educational activity.

**PART IV.—Car Expenses (Use either your actual expenses or the mileage rate)**

	Car 1	Car 2	Car 3
<b>A. Number of months you used car for business during</b>	_____ months	_____ months	_____ months
<b>B. Total mileage for months in line A</b>	_____ miles	_____ miles	_____ miles
<b>C. Business part of line B mileage</b>	_____ miles	_____ miles	_____ miles
<b>Actual Expenses (Include expenses for only the months shown in line A, above.)</b>			
1 Gasoline, oil, lubrication, etc.			
2 Repairs			
3 Tires, supplies, etc.			
4 Other: (a) Insurance			
(b) Taxes			
(c) Tags and licenses			
(d) Interest			
(e) Miscellaneous			
5 Total (add lines 1 through 4(e))			
6 Business percentage of car use (divide line C by line B, above)	_____ %	_____ %	_____ %
7 Business part of car expense (multiply line 5 by line 6)			
8 Depreciation (from Part VI, column (h))			
9 Divide line 8 by 12 months			
10 Multiply line 9 by line A, above			
11 Total (add line 7 and line 10; then skip to line 19)			
<b>Mileage Rate</b>			
12 Enter the smaller of (a) 15,000 miles or (b) the combined mileages from line C, above			_____ miles
13 Multiply line 12 by 20¢ (11¢ if car is fully depreciated) and enter here			_____
14 Enter any combined mileage from line C that is over 15,000 miles			_____ miles
15 Multiply line 14 by 11¢ and enter here			_____
16 Total mileage expense (add lines 13 and 15)			_____
17 Business part of car interest and State and local taxes (except gasoline tax)			_____
18 Total (add lines 16 and 17)			_____
<b>Summary:</b>			
19 Enter amount from line 11 or line 18, whichever you used			_____
20 Parking fees and tolls			_____
21 Total (add lines 19 and 20). Enter here and in Part I, line 3			_____

**PART V.—Basis for Depreciation of Car Used in Business (See instructions on front)**

<b>Trade-in of Old Car:</b>			
1 (a) Total mileage at trade-in	_____ miles	5 Multiply line 4 by percentage on line 1(c)	_____
(b) Business mileage	_____ miles	6 Gain or (loss) on previous trade-in	_____
(c) Business percentage (divide line (b) by line (a))	_____ %	7 Balance of lines 5 and 6 (subtract gain or add (loss))	_____
2 Purchase price or other basis	_____	8 Depreciation allowed or allowable	_____
3 Trade-in allowance	_____	9 Gain or (loss) on business part (Subtract line 7 from line 8 for gain; or line 8 from line 7 for (loss))	_____
4 Difference (subtract line 3 from line 2)	_____		
<b>New Car:</b>			
10 Purchase price or other basis	_____	13 Multiply line 12 by the percentage on line 6 of Part IV	_____
11 Estimated salvage value	_____	14 Enter gain or (loss) from line 9	_____
12 Difference (subtract line 11 from line 10)	_____	15 Basis for depreciation (Balance of lines 13 and 14; subtract gain or add (loss))	_____

**PART VI.—Car Depreciation**

Make and model of car (a)	Date acquired (b)	Basis (from line 15, Part V) (c)	Age of car when acquired (d)	Depreciation allowed in previous years (e)	Method of figuring depreciation (f)	Rate (%) or life (years) (g)	Depreciation this year (h)

TRIPPLICATE

FORM 11 - 1980 REGULAR + PAYER IDENTIFICATION DATA, INCOME AVERAGE, TAXPAYER OPTIONS ESTIMATED TAX & 2210 INFORMATION 5039 01

PREPARER'S NAME <b>SELGERA BRESSMAN</b>		(1) (8) TAXPAYER'S S.S. NO. (18)	(17-18)	ACCOUNT NO.	R #	
		3	11 10	115068	11	727754
(02) (22) TAXPAYER'S FIRST NAME & INIT	(37)	(28) SPOUSE'S FIRST NAME & INIT	(33)	(34)	LAST NAME	
GERALDINE A		ZACCARD				
(22) STREET ADDRESS		(44) (45)	CITY		(62) (64)	COUNTY
22 DEEPOANE RD		FOREST HILLS		QUEENS		
(23) STATE	(38) (39) ZIP	(41) (42)	TAXPAYER'S OCCUPATION		(63) (64)	SPOUSE'S OCCUPATION
NY	11375	CONGRESS US				
(23) CARE OF NAME						
ENTER SPOUSE'S FULL NAME IF MARRIED FILING SEPARATELY:		(22) SPOUSE'S NAME	(33)	(34) SPOUSE'S S.S. NO. (42)	(63)	NAME OF PERSON QUALIFYING TAXPAYER AS UNMARRIED HEAD OF HOUSEHOLD
		JOHN A ZACCARD				
REVENUE SHARING ENTER ONLY IF DIFFERENT THAN ADDRESS ABOVE						
(22) (A) STATE	(26)	(27) CITY, VILLAGE, BOROUGH, ETC.	(36)	(37) (C) COUNTY	(62) (63)	(D) IN WHAT TOWNSHIP DO YOU LIVE? (62)
						(E) DO YOU LIVE WITHIN THE LEGAL LIMITS OF A CITY, VILLAGE, ETC. (DIGIT 1 = NO, DIGIT 2 = YES)
						56

FILING STATUS	1. SINGLE 2. MARRIED - JOINT 3. HEAD OF HOUSE 4. SURV. WIDOWER 5. MARRIED - SPOUSE NOT FILING	MARRIED - FILING SEPARATE SPOUSE IS FILING	12	6
DATE DECEASED ENTER MO. DAY YR.	TAXPAYER	13	SPOUSE	14
*ENTER YEAR SPOUSE DIED FOR FILING STATUS 4 (TWO DIGITS)	15			
RESIDENT SCHOOL CODES N.Y., MICH., OHIO & PA.	EXTRA EXEMPTIONS ENTER DIGIT 1	AGE 65 OR OVER SELF SPOUSE	BLIND SELF SPOUSE	
16 -519-		17	18	19 20

ESTIMATED TAX INFORMATION	
1980 ESTIMATED TAX (INCLUDE 1979 OVERPAYMENT CREDITED TO 1980 ESTIMATE PLUS PAYMENTS MADE ON 1980 TAX)	FED. 57 RES. STATE 58 CITY 59
ENTER AMOUNT OF 1980 OVERPAYMENT TO BE CREDITED TO 1981 ESTIMATE - OR - ENTER DIGIT 1 IF OVERPAYMENT IS TO BE CREDITED. ENTER DIGIT 2 IF ESTIMATE IS TO BE THE EXACT AMOUNT OF THE OVERPAYMENT. ENTER DIGIT 3 IF THE OVERPAYMENT IS TO BE APPLIED TO THE FIRST INSTALLMENT ONLY. ANY EXCESS TO BE REFUNDED.	FED. 60 RES. STATE 61 CITY 62
ENTER ESTIMATED W-2 WITHHOLDING TAX FOR 1981 IF DIFFERENT THAN 1980 WITHHOLDING TAX	FED. 63 RES. STATE 64 CITY 65
ENTER EXACT DOLLAR AMOUNT OF ESTIMATE DESIRED - OR - ENTER DIGIT 1 IF ESTIMATE IS TO BE BASED ON THE TOTAL 1980 TAX LIABILITY LESS INCOME TAXES WITHHELD.	FED. 66 RES. STATE 67 CITY 68
ENTER NUMBER OF PAYMENTS DESIRED: DIGIT 1 - TOTAL DUE 4/15/81 DIGIT 2 - TOTAL DUE 7/15/81 DIGIT 3 - BLANK ESTIMATE IF BLANK - QUARTERLY ESTIMATE ASSUMED	FED. 69 RES. STATE 70 CITY 71

STATE/CITY RESIDENT & NON-RESIDENT RETURN CODING (ENTER DIGIT 1 TO REQUEST PROPER RETURN)				
N.Y. STATE RESIDENT	21	1	N.J. RESIDENT	26
N.Y. CITY RESIDENT	22	1	N.J. NY 203 AND N.J. 1940 NR	TAXPAYER
N.Y. CITY NON RESIDENT	23		SPOUSE	28
N.Y. STATE NON-RESIDENT	TAXPAYER	24	CONN. RESIDENT	29
	SPOUSE	25	NO STATE RETURN	30
OTHER RESIDENT CODES - ENTER 2 DIGIT CODES	31	NO COUNTY CODES, MICH. & OHIO RESIDENT CITY CODES	32	
FEDERAL INCOME AVERAGING REFER TO FORM 37 FOR FOREIGN INCOME, ETC.	ENTER DIGIT 1 TO SUPPRESS INCOME AVERAGING		33	
1979 TAX TABLE INCOME	34	47102	NO. OF 1979 TOTAL EXEMPTIONS	35
1978 TAX TABLE INCOME	36	37769	NO. OF 1978 TOTAL EXEMPTIONS	37
1977 TAX TABLE INCOME	38	21170	NO. OF 1977 TOTAL EXEMPTIONS	39
PREPARER'S OPTIONS	ENTER TAXABLE INCOME	1976	40	18571
DROP POINT	41	38	CURRENT LABELS 3 OR 6	42
RESIDENTIAL ELECTION CAMPAIGN FUND ENTER DIGIT 1	43	1	DO NOT PRINT FIRM NAME ON FORM	44
COULD TAXPAYER BE CLAIMED ON PARENT'S RETURN?	45		TAXPAYER INVOICE	47
POLITICAL CONTRIBUTIONS	TAXPAYER	48	750	SPOUSE
		49		
PREPARER'S SOCIAL SECURITY NUMBER ENTER 9 DIGIT NUMBER	50	062	51	074105
		52	1	
ADP TO MATH INPUT	53	1	DO NOT PREPARE DIAGNOSTIC	54

FORM 2210 INFORMATION - REFER TO INSTRUCTIONS			
EXCEPTION 1: 1979 TAX INCLUDING SCH. SE TAX	72		
EXCEPTION 2: TAX ON 1979 INCOME USING 1980 RATES AND EXEMPTIONS.	73		
ENTER DIGIT 1 IF THE COMPUTED PENALTY IS TO BE PRINTED ON FORM 1040 PAGE 2, LINE 58	74		
ENTER BELOW THE AMOUNTS PAID ON ESTIMATED TAX FOR EACH PERIOD AND THE TAX WITHHELD. REFER TO INSTRUCTIONS.			
APR 15, 1980	JUNE 15, 1980	SEPT 15, 1980	JAN 15, 1981
75	76	77	78
FOR ADP USE ONLY			
PHOTO	91	3	ENTRIES
	92		2
93 AM 021	94 1	95 2	96
97 40.6	98 7.05	92 KH	

84-042

FORM 12 - DEPENDENTS, OTHER DEPENDENTS WAGES & OTHER INCOME - 1980

TAXPAYER(S) NAME: **GERALDINE A ZACCARO**

ACCOUNT NO **503401**  
 117 118  
**115068** 12

**SCHEDULE 1 - DEPENDENT CHILDREN WHO LIVED WITH TAXPAYER** NOTE: FOR STATE PURPOSES ENTER "S" FOR SON, "D" FOR DAUGHTER AND THEIR AGE (REFER TO INSTRUCTIONS)

FIRST NAME	S/D	AGE	TOTAL CHILDREN									
												11

**SCHEDULE 2 - OTHER DEPENDENTS**

NAME	RELATIONSHIP	NO MOS IN HOME	DID DEPENDENT HAVE INCOME OF \$1000 OR MORE?	DID YOU PROVIDE MORE THAN ONE-HALF OF DEPENDENT SUPPORT?	TOTAL OTHER DEPENDENTS
<b>ANTONETTE</b>	<b>MOTHER</b>		<b>NO</b>	<b>YES</b>	12 / 1

**SCHEDULE 3 - INCOME FROM WAGES, SALARIES & TIPS** (IF GROSS WAGES ARE NOT EQUAL TO FICA WAGES SEE INSTRUCTIONS)

NAME OF EMPLOYER	H/W	F.W.T.	GROSS	F.I.C.A.	S.W.T.	S.W.T.
<b>SERGEANT AT ARMS U.S. HOUSE OF REPS.</b>			<b>17583</b>	<b>60663</b>		<b>5988</b>

ADVANCED EARNED INCOME PAYMENTS RECEIVED - TAXPAYER	13	TOTAL - TAXPAYER	14	17583	15	60663	16	17	5988	18
- SPOUSE	19	TOTAL - SPOUSE	20		21		22	23		24

**SCHEDULE 3A - NON-RESIDENT WAGES** DO NOT DUPLICATE YOUR ENTRIES ON THE STATE SHEETS

NEW YORK STATE IT 203		NEW YORK CITY NYC 203 MICH. CITY NON-RESIDENTS		1040SE - LINES 7 & 15(A) ADJUSTMENTS ENTER FICA WAGES AS INDICATED ON FORM W-2 THAT HAVE BEEN INCLUDED IN SCHEDULE C GROSS RECEIPTS.	
TAXPAYER	SPOUSE	TAXPAYER	SPOUSE	TAXPAYER	SPOUSE
25	26	27	28	29	30

**SCHEDULE 4 - OTHER INCOME**

	H.W. OR J.	FEDERAL TAXABLE INCOME	RESIDENT STATE INCOME		TAXPAYER	SPOUSE
			TAXPAYER	SPOUSE		
FULLY TAXABLE PENSIONS AND ANNUITIES	47	48	49		PENSION EXCLUSION FOR RESIDENT STATE RETURNS (ENTER AS POSITIVE)	
STATE AND/OR LOCAL INCOME TAX REFUNDS	50	51	52	74	75	
ALIMONY RECEIVED	53	54	55	MISCELLANEOUS INCOME (LOSS) SUBJECT TO 55% UNEMPLOYMENT TAX		
NET OPERATING LOSS	56	57	58	76	77	
EXCLUSION FROM FORM 2555	59	60	61	PERSONAL SERVICE INCOME INCLUDED IN MISCELLANEOUS INCOME FOR MAXIMUM TAX COMPUTATION (NOTE: INCLUDE INCOME FROM QUALIFYING PENSIONS & ANNUITIES)		
COMMISSION OR FEE INCOME						
DIRECTORS FEES						
<b>GROUP INSURANCE</b>		<b>678</b>		<b>78</b>	<b>1400</b>	
<b>HONORARIUMS</b>		<b>1400</b>				
					UNEMPLOYMENT COMPENSATION	
					ENTER TOTAL AMOUNT RECEIVED.	
				<b>84</b>	<b>81</b>	
				ENTER DIGIT 1 IF TAXPAYER IS MARRIED FILING SEPARATELY AND LIVING WITH SPOUSE		
TOTALS		<b>71</b> 2078	<b>72</b>	<b>73</b>		<b>82</b>





FORM 17 - ITEMIZED DEDUCTIONS (CONTINUED) 1980

84-042

P	ACCOUNT NO. (17-18)	
	115068	17

TAXPAYERS NAME: **GERALDINE A ZACCARD**

SCHEDULE 9 - CONTRIBUTIONS			SCHEDULE 11 - INTEREST EXPENSE		
CASH CONTRIBUTIONS (RECEIPTS & CHECKS)	11	692	HOME MORTGAGE	40	
CHURCH			CREDIT AND CHARGE CARDS	41	
TEMPLE			AUTO LOAN		
UNITED JEWISH APPEAL			FINANCE CO.		
UNITED FUND			HOME IMPROVEMENT LOAN		
HEART FUND			BANK LOAN		
CANCER FUND			MARGIN ACCOUNT		
CAR EXPENSE FOR CHARITY - @ 94 MILE					
BOY/GIRL SCOUTS					
MISCELLANEOUS ORGANIZED CHARITIES					
CONTRIBUTION OTHER THAN CASH	23				
CONTRIBUTION CARRYOVER (ATTACH STATEMENT)	50%	24			
	30%	25			
CURRENT YEAR CONTRIBUTIONS SUBJECT TO: (ATTACH STATEMENT)	30% LIMITATION	26			
	20% LIMITATION	27			
			TOTAL INTEREST	50	
			SCHEDULE 12 - MISCELLANEOUS DEDUCTIONS		
			UNION DUES	60	
			INVESTMENT EXPENSES		
			TAX PREPARATION FEE		
			SAFE DEPOSIT BOX		
			PROFESSIONAL DUES		
			BUSINESS PUBLICATIONS		
			EDUCATION EXPENSES		
			UNIFORMS		
			WORK TOOLS		
			OFFICE IN HOME		
			BUSINESS ENTERTAINMENT AND GIFTS		
			<i>SCHEDULE 1165</i>		
TOTAL CONTRIBUTIONS	28	692			
SCHEDULE 10 - CASUALTY OR THEFT LOSSES					
25. LOSS BEFORE REIMBURSE. (DO NOT MAKE ENTRIES IF MORE THAN 1 CASUALTY OR THEFT LOSS)	30				
26. INSURANCE REIMBURSEMENT.	31	( )			
27. SUBTRACT LINE 26 FROM LINE 25.					
28. ENTER SMALLER OF \$100 OR LINE 27.		( 100)			
29. CASUALTY OR THEFT LOSSES (LINE 27 LESS LINE 28) IF MORE THAN ONE LOSS - SEE INSTRUCTIONS!	32		TOTAL MISCELLANEOUS DEDUCTIONS	72	1165

P

ENTER BELOW IN BOX 18 DIGIT 1 FOR TAXPAYER DIGIT 2 FOR SPOUSE	
ACCOUNT NO. 71038	(11) (18)
	7 1

*CECILIA A. ZACCARO*

TAXPAYER'S NAME		EMPLOYER'S NAME	OCCUPATION
EMPLOYER'S ADDRESS		CITY	STATE ZIP

ENTER DIGIT 1 (REGULAR USE) OR ENTER THROUGHOUT PREVIOUS USE IF LESS THAN 1000 TO TRANSFER EMPLOYEE BUSINESS EXPENSES TO NON-RESIDENT & THE MICHIGAN CITY AND CLEVELAND CCA

**PART IV - CAR EXPENSES - ENTER OPTIONAL AND/OR REGULAR METHOD INFORMATION AS APPLICABLE**

A. MONTHS AUTO HELD FOR BUSINESS USE	12	CAR INTEREST	40
B. TOTAL MILEAGE FOR MONTHS IN (A) ABOVE	13	STATE AND LOCAL TAXES OTHER THAN GASOLINE	41
C. ENTER ONLY ONE ACTUAL MILES APPLICABLE TO BUSINESS	14	ENTER DIGIT 1 IF CAR IS FULLY DEPRECIATED (11 CENTS A MILE)	42
OR PERCENTUAL FRACTION OF MILEAGE APPLICABLE TO BUSINESS	15		
<b>REGULAR METHOD INFORMATION: ENTER DIGIT 1 IF OPTIONAL METHOD IS NOT AVAILABLE FOR AUTO</b>			16
1. GASOLINE, OIL, LUBRICATION, ETC.	17	2. REPAIRS	20
3. TIRES, SUPPLIES, ETC.	18	4. INSURANCE	21
5. TAGS AND LICENSES	19	4. OTHER - ITEMIZE BELOW	22
6. DEPRECIATION - ATTACH SCHEDULE			23
PARKING FEES AND TOLLS (FOR BUSINESS USE ONLY)			24

**PART I - EMPLOYEE BUSINESS EXPENSES WHICH ARE DEDUCTIBLE IN FIGURING ADJUSTED GROSS INCOME ON FORM 1040**

AIRPLANE, BOAT, RAILROAD FARES	27	DINNER AND MEAL EXPENSES		ADVERTISING, EXHIBIT FEES	
MEALS AND LODGING	28	ENTERTAINMENT		GIFTS	
TAXIS, BUS AND SUBWAY FARES		COMMISSIONS PAID		OFFICE SUPPLIES & EXPENSES	
AUTO RENTAL CHARGES		TELEPHONE & TELEGRAMS		DUES & SUBSCRIPTIONS	
TIPS AND BAGGAGE CHARGES		STATIONERY & POSTAGE		PUBLIC STENOGRAPHER FEES	
OTHER TRAVEL EXPENSES		INSURANCE		OTHER - ITEMIZE BELOW	
DEPRECIATION - ATTACH SCHEDULE		PROFESSIONAL FEES		TOTAL	64 2897
EMPLOYER'S REIMBURSEMENTS		<i>CONGRESSIONAL EXPENSES</i>			
ENTER THE AMOUNT OF EMPLOYER'S PAYMENTS FOR THESE EXPENSES IF NOT INCLUDED ON FORM W-2.					25

**PART II - EMPLOYEE BUSINESS EXPENSES WHICH ARE DEDUCTIBLE IF YOU ITEMIZE DEDUCTIONS ON SCHEDULE A (FORM 1040)**

TELEPHONE	ENTERTAINMENT
OFFICE-IN-HOME	GIFTS
EDUCATION EXPENSE	OTHER - ATTACH STATEMENT TO RETURN
<b>PART II, LINE 1 - TOTAL BUSINESS EXPENSES ITEMIZED DEDUCTIONS -</b>	
76	

**OTHER BUSINESS EXPENSES - ITEMIZE AND INDICATE APPLICABLE LINE REFERENCE**


**PART III - INFORMATION ABOUT EDUCATION EXPENSES SHOWN IN PART I OR PART II**

1) NAME OF EDUCATIONAL INSTITUTION OR ACTIVITY

2) ADDRESS

3) DID TAXPAYER NEED THIS EDUCATION TO MEET BASIC REQUIREMENTS FOR HIS JOB? YES

4) WILL THIS STUDY PROGRAM QUALIFY TAXPAYER FOR A NEW JOB? YES

5) IF ANSWER TO 3 OR 4 IS NO, EXPLAIN WHY TAXPAYER IS GETTING THE EDUCATION AND THE RELATIONSHIP BETWEEN THE COURSES AND THE JOB.

6) LIST MAIN SUBJECTS OR DESCRIBE EDUCATIONAL ACTIVITY

4115068

**STATEMENT OF CONGRESSIONAL REIMBURSEMENTS AND EXPENSES**

*GERALDINE A FERRARO - 1980*

NOTE: Before preparing this statement, please read the accompanying information. Some reimbursements are not includible in gross income and other reimbursements, in some circumstances, need not be reported on your return. Do not include amounts received from non-Congressional sources. You may use Form 2106 in place of this statement (attached).

**Congressional Reimbursements for Expenses**

1. Reimbursement at the rate of 20 cents a mile for one round trip to the home district during each regular session \$ 103.
2. Reimbursement for other travel expenses \_\_\_\_\_
3. Reimbursement for other deductible expenses (if any) \_\_\_\_\_
4. Reimbursement for nondeductible expenses (if any) \_\_\_\_\_
5. Total reportable reimbursements \$ 103

**Expenses Deductible as Adjustments to Income**

6. Travel expenses: Living expenses in the Washington, D.C. area. The maximum amount allowable is \$3,000 (Internal Revenue Code USC 26 § 162(A)) 524 \$ 3000
7. Travel expenses: Other (attach detailed statement) \_\_\_\_\_
8. Other expenses (limited to amount on line 8) \_\_\_\_\_
9. Total expenses \$ 3000.
10. Excess reimbursement (excess of line 5 over line 9. Include on Form 1040, line 21) \$
11. Deductible expenses (excess of line 9 over line 5. Include on Form 1040, line 24) 2897 \$

**Expenses Deductible as Itemized Deductions**

NOTE: These expenses include deductible Congressional expenses, other than for travel, which were not reimbursed by Congressional allowances. They include those expenses which may have been reimbursed from outside sources, such as contributed funds. Specify the kind of expense and total all expenses of the same kind. If additional space is needed, list the expenses on a separate sheet. Write "See separate sheet attached" on line 12 and enter the total amount on line 13.

12. DUES, SUBSCRIPTIONS, AND OTHER \$
- MISC. EXPENSES \$ 1165.
13. Total expenses deductible. Include on line 31, Schedule A (Form 1040) \$ 1165

Form 1040 (1981) for Geraldine A Zaccaro, 22 Deepdane Rd, Forest Hills, NY 11375. Includes sections for Filing Status (Married), Exemptions (Spouse), Income (Total 71,015), Adjustments to Income (Total 19,548), and Adjusted Gross Income (51,467).

COPY

<b>Tax Computation</b>	32a Amount from line 31 (adjust gross income)	32a	51,467
	32b If you do not itemize deductions, enter zero. If you itemize, complete Schedule A (Form 1040) and enter amount from Schedule A, line 41. <b>Caution:</b> If you have unearned income and can be claimed as a dependent on your parent's return, check here <input type="checkbox"/> and see page 12 of the instructions. Also see page 12 of the instructions: <input type="checkbox"/> You are married filing a separate return & your spouse itemizes deductions, OR <input type="checkbox"/> You file Form 4563, OR <input type="checkbox"/> You are a dual-status alien	32b	8,226
	32c Subtract line 32b from line 32a	32c	43,241
	33 Multiply \$1,000 by the total number of exemptions claimed on Form 1040, line 6e	33	2,000
	34 Taxable income. Subtract line 33 from line 32c	34	41,241
	35 Tax—Enter tax here & check if from <input checked="" type="checkbox"/> Tax Table, <input type="checkbox"/> Tax Rate Schedule X,Y,Z <input type="checkbox"/> Schedule D <input type="checkbox"/> Schedule G <input type="checkbox"/> Form 4726	35	15,702
36 Additional taxes. (See page 13 of instructions) Enter here and check if from <input type="checkbox"/> Form 4970, <input type="checkbox"/> Form 4972, <input type="checkbox"/> Form 5544, <input type="checkbox"/> Section 72(m)(5) penalty tax	36		
37 Total. Add lines 35 and 36	37	15,702	
<b>Credits</b>	38 Credit for contributions to candidates for public office	38	50
	39 Credit for the elderly (attach Schedules R&RP)	39	
	40 Credit for child & dependent care expenses (attach Form 2441)	40	
	41 Investment credit (attach Form 3468)	41	138
	42 Foreign tax credit (attach Form 1116)	42	
	43 Work Incentive (WIN) Credit (attach Form 4874)	43	
	44 Jobs credit (attach Form 5884)	44	
	45 Residential energy credit (attach Form 5635)	45	
	46 Total credits. Add lines 38 through 45	46	188
	47 Balance. Subtract line 46 from line 37 and enter difference (but not less than zero)	47	15,514
<b>Other Taxes</b>	48 Self-employment tax (attach Schedule SE)	48	
	49a Minimum tax. Attach Form 4622 and check here <input type="checkbox"/>	49a	
	49b Alternative minimum tax. Attach Form 6251 and check here <input type="checkbox"/>	49b	
	50 Tax from recomputing prior-year investment credit (attach Form 4255)	50	
	51a Social security (FICA) tax on tip income not reported to employer (attach Form 4137)	51a	
	51b Uncollected employee FICA and RRTA tax on tips (from Form W-2)	51b	
	52 Tax on an IRA (attach Form 5329)	52	
	53 Advance earned income credit (EIC) payments received (from Form W-2)	53	
54 Total. Add lines 47 through 53	54	15,514	
<b>Payments</b>	55 Total Federal income tax withheld	55	17,501
	56 1981 estimated tax payments & amt applied from 1980 return	56	
	57 Earned income credit. If line 32a is under \$10,000, see page 15 of instructions	57	
	58 Amount paid with Form 4868	58	
	59 Excess FICA and RRTA tax withheld (two or more employers)	59	
	60 Credit for Federal tax on special fuels & oils (attach Form 4136 or 4136-T)	60	
	61 Regulated Investment Company credit (attach Form 2439)	61	
62 Total. Add lines 55 through 61	62	17,501	
<b>Refund of Balance Due</b>	63 If line 62 is larger than line 54, enter amount Overpaid	63	1,987
	64 Amount of line 63 to be REFUNDED TO YOU	64	1,987
	65 Amount of line 63 to be applied to your 1982 estimated tax	65	
	66 If line 54 is larger than line 62, enter BALANCE DUE. Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number and 1981 Form 1040 on it. <input type="checkbox"/> If Form 2210 (2210F) is attached. See page 16 of instructions) \$	66	
<b>Please Sign Here</b>	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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
	Your signature _____ Date _____		Spouse's signature (if filing jointly, BOTH must sign even if only one had income) _____
<b>Paid Preparer's Use Only</b>	Preparer's signature _____ Date _____	Check if self-employed <input checked="" type="checkbox"/>	Preparer's social security no. _____
	Firm's name (or your's if self-employed) <b>SELGER &amp; BRESSMAN CPA</b> and address <b>60 E 42ND STREET</b>	E.I. No. <b>11-2408598</b>	ZIP code <b>10017</b>





3-115068-156

E 1

SCHEDULE E

SUPPLEMENTAL INCOME SCHEDULE

OMB No. 1545-0074

(Form 1040)

(From rents and royalties, partnerships, estates and trusts, etc.)  
 Attach to Form 1040. See instructions for Schedule E (Form 1040).

1981  
15

Name(s) as shown on Form 1040

Your social security number

GERALDINE A ZACCARO

Part I Rent and Royalty Income or Loss.

- 1 Are any of the expenses listed below for a vacation home or similar dwelling rented to others (see instructions)?  YES  NO
- 2 If you checked "Yes" to question 1, did you or a member of your family occupy the vacation home or similar dwelling for more than 14 days during the tax year?  YES  NO

Rental and Royalty Income (Describe property in Part VI)	Properties			Totals
	A	B	C	
3 a Rents received b Royalties received				3
<b>Rental and Royalty Expenses</b>				
4 Advertising	4			
5 Auto and travel	5			
6 Cleaning and maintenance	6			
7 Commissions	7			
8 Insurance	8			
9 Interest	9			
10 Legal and other professional fees	10			
11 Repairs	11			
12 Supplies	12			
13 Taxes (do NOT include Windfall Profit Tax, see Part III, line 35)	13			
14 Utilities	14			
15 Wages and salaries	15			
16 Other (list)				
17 Total deductions (add lines 4 through 16)	17			17
18 Depreciation expense (see instructions or Depreciation Attach. computation)	18			18
19 Total (add lines 17 and 18)	19			
20 Income or (loss) from rental or royalty properties (subtract line 19 from line 3a (rents) or 3b (royalties))	20			<b>E</b>
21 Add properties with profits on line 20, and enter total profits here				21
22 Add properties with losses on line 20, and enter total (losses) here				22
23 Combine amounts on lines 21 and 22, and enter net profit or (loss) here				23
24 Net farm rental profit or (loss) from Form 4835, line 50				24
25 Total rental or royalty income or (loss). Combine amounts on lines 23 and 24. Enter here and include in line 37 on page 7				25

**Part II Income or Losses from Partnerships, Estates or Trusts or Small Business Corporations**

If you have a loss reported below, do you have amounts for which you are not "at risk" in that loss activity (see instructions)?  
 Yes  No  If "Yes," and your loss exceeded your amount "at risk," did you limit your loss to your amount "at risk"? Yes  No

	(a) Name	(b) Employer identification number	(c) Net loss (see instructions for "at risk" limitation)	(d) Net income
Partnerships	-----	-----	-----	-----
	-----	-----	-----	-----
	-----	-----	-----	-----
	-----	-----	-----	-----
	-----	-----	-----	-----
	26 Add amounts in columns (c) and (d) and enter here	26 ( )		
	27 Combine amounts in columns (c) and (d), line 26 and enter net income or (loss)		27	
	28 Additional first-year depreciation		28 ( )	
	29 Total partnership income or (loss). Combine lines 27 and 28. Enter here and include in line 37.			29
Estates or Trusts	-----	-----	-----	-----
	-----	-----	-----	-----
	-----	-----	-----	-----
	30 Add amounts in columns (c) and (d) and enter here	30 ( )		
	31 Total estate or trust income or (loss). Combine amounts in columns (c) and (d), line 30. Enter here and include in line 37.			31
Small Business Corporations	SEE FORM 44	-----	-----	-----
	-----	-----	-----	-----
	-----	-----	-----	-----
	32 Add amounts in columns (c) and (d) and enter here	32 ( )		2,962
	33 Total small business corporation income or (loss). Combine amounts in columns (c) and (d), line 32. Enter here and include in line 37.			33 2,962

**Part III Windfall Profit Tax Summary**

34 Windfall Profit Tax Credit or Refund received in 1981 (see instructions) 34

35 Windfall Profit Tax withheld in 1981 (see instructions) 35 ( )

36 Combine amounts on lines 34 and 35. Enter here and include in line 37. 36

**Part IV Summary**

37 TOTAL income or (loss). Combine lines 25, 29, 31, 33, and 36. Enter here and on Form 1040, line 17. 37 2,962

38 Farmers and fishermen: Enter your share of gross farming and fishing income applicable to Parts I and II. 38

**Part V Depreciation Claimed in Part I** - Complete only if the property was placed in service before January 1, 1981. If you need more space, use Form 4562. If you placed any property in service after December 31, 1980, you MUST use Form 4562; do NOT complete Part V.

	(a) Description and location of property	(b) Date acquired	(c) Cost or other basis	(d) Depreciation allowed or allowable in prior years	(e) Depreciation claimed	(f) Life or rate	(g) Depreciation for this year
Property A	-----	-----	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----	-----	-----
	Totals (Property A)						
Property B	-----	-----	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----	-----	-----
	Totals (Property B)						
Property C	-----	-----	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----	-----	-----
	Totals (Property C)						

3-115068-1561

Form **2106**

**EMPLOYEE BUSINESS EXPENSES**

OMB No. 1545-0130

**1981**

Department of the Treasury  
Internal Revenue Service

(Please use Form 3903 to figure moving expense deduction.)  
➤ Attach to Form 1040.

Your name <b>GERALDINE A ZACCARO</b>	Social security number 	Occupation in which expenses were incurred <b>CONGRESS US</b>
Employer's name 	Employer's address 	

**Paperwork Reduction Act Notice.** - The Paperwork Reduction Act of 1980 says we must tell you why we are collecting this information, how we will use it, and whether you have to give it to us. We ask for the information to carry out the Internal Revenue laws of the United States. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

**Instructions**

Use this form to show your business expenses as an employee during 1981. Include amounts:

- You paid as an employee;
- You charged to your employer (such as by credit card);
- You received as an advance, allowance, or repayment.

Several publications available from IRS give more information about business expenses. Publication 463, Travel, Entertainment, and Gift Expenses. Publication 528, Miscellaneous Deductions. Publication 567, Business Use of Your Home. Publication 508, Educational Expenses.

**Part I.** - You can deduct some business expenses even if you do not itemize your deductions on Schedule A (Form 1040). Examples are expenses for travel (except commuting to and from work), meals, or lodging. List these expenses in Part I and use them in figuring your adjusted gross income on Form 1040, line 33.

**Line 2.** - You can deduct meals and lodging costs if you were on a business trip away from your main place of work. Do not deduct the cost of meals you ate on one-day trips when you did not need sleep or rest.

**Line 3.** - If you use a car you own in your work, you can deduct the cost of the business use. Enter the cost here after figuring it in Part IV. You can take either the cost of your actual

expenses (such as gas, oil, repairs, depreciation, etc.) or you can use the standard mileage rate.

The mileage rate is 20 cents a mile up to 10,000 miles. After that, or for all business mileage on a fully depreciated car, the rate is 11 cents a mile. If you use the standard mileage rate to figure the cost of business use, the car is considered to have a useful life of 80,000 miles of business use at the maximum standard mileage rate. After 80,000 miles of business use at the maximum rate, the car is considered to be fully depreciated. For details, see Publication 463.

**Caution.** - You cannot use the mileage rate for a leased vehicle.

Figure your mileage rate amount and add it to the business part of what you spent on the car for parking fees, tolls, interest, and State and local taxes (except gasoline tax).

**Line 4.** - If you were an outside salesperson with other business expenses, list them on line 4. Examples are selling expenses or expenses for stationery and stamps. An outside salesperson does all selling outside the employer's place of business. A driver-salesperson whose main duties are service and delivery, such as delivering bread or milk, is not an outside salesperson. For details, see Publication 463.

**Line 5.** - Show other business expenses on line 5 if your employer repaid you for them. If you were repaid for part of them, show here the amount you were repaid. Show the rest in Part II.

**Part II.** - You can deduct other business expenses only if (a) your employer did not repay you, and (b) you itemize your deductions on Schedule A (Form 1040). Report these expenses here and under Miscellaneous Deductions on Schedule A. For details, see Publication 528.

You can deduct expenses for business use of the part of your home that you exclusively and consistently use for your work. If you are not self-employed, your working-at-home must be for your employer's convenience. For business use of home, see Publication 587.

If you show education expenses in Part I or Part II, you must fill out Part III.

**Part III.** - You can deduct the cost of education that helps you keep or improve your skills for the job you have now. This includes education that your employer, the law, or regulations require you to get in order to keep your job or your salary. Do not deduct the cost of study that helps you meet the basic requirements for your job or helps you get a new job. For education expenses, see Publication 508.

**Part IV, line 8 - Depreciation**

Cars placed in service before 1/1/81. You must continue to use either the standard mileage rate or the method of depreciation you used in earlier years. You cannot change to either of the new methods available in 1981.

Cars placed in service after 12/31/80.

If you placed a car in service in 1981 and you do not use the standard mileage rate, you must use the new Accelerated Cost Recovery System (ACRS). One method lets you deduct the following percentages of your cost basis regardless of what month you placed the car in service:

1981 - 35%
1982 - 24%
1983 - 37%

**Example:** You bought a new car without a trade-in for \$10,000 in September 1981, and used it 60% for business. Your basis for depreciation is \$6,000 (\$10,000 x 60%). For 1981 your depreciation deduction is \$1,500 (\$6,000 x 25%). If your percentage of business use changes in 1982, you must refigure your basis for depreciation.

There is also an alternate ACRS method under which you may use a straight-line method over a recovery period of 3, 5, or 12 years.

Note: If you use the mileage rate, you are considered to have made a election to exclude this vehicle from ACRS. You do not have to consider salvage value in either of these methods. Please see Publication 463 for details on how to figure the deduction under either method.

PART I - Employee Business Expenses Deductible in Figuring Adjusted Gross Income on Form 1040, Line 31	
1. Fares for airplane, boat, bus, taxicab, train, etc.	
2. Meals and lodging	
3. Car expenses (from Part IV, line 2)	
4. Outside salesperson's expenses (see Part I instructions above)	
SEE FORM 71	19,548
5. Other (see Part I instructions above)	
6. Add lines 1 through 5	19,548
7. Employer's payments for these expenses if not included on Form W-2	
8. Deductible business expenses (subtract line 7 from line 6). Enter here and include on Form 1040, line 23	19,548
9. Income from excess business expense payments (subtract line 6 from line 7). Enter here and include on Form 1040, line 70	

PART II - Employee Business Expenses that are Deductible Only if You Itemize Deductions on Schedule A (Form 1040)	
1. Business expenses not included above (list expense and amount)	
2. Total. Deduct under Miscellaneous Deductions, Schedule A (Form 1040)	

343-142-1

**PART III - Information About Education Expenses Shown in Part I or Part II**

1 Name of educational institution or activity \_\_\_\_\_  
 2 Address \_\_\_\_\_  
 3 Did you need this education to meet the basic requirements for your job?  Yes  No  
 4 Will this study program qualify you for a new job?  Yes  No  
 5 If your answer to question 3 or 4 is Yes, you cannot deduct these expenses. If No, explain (1) why you are getting the education, and (2) what the relationship was between the courses you took and your job. (If you need more space, attach a statement) \_\_\_\_\_  
 6 List your main subjects, or describe your educational activity \_\_\_\_\_

**PART IV - Car Expenses (Use either your actual expenses or the mileage rate)**

	Car 1	Car 2	Car 3
A. Number of months you used car for business during 1981	_____ months	_____ months	_____ months
B. Total mileage for months in line A	_____ miles	_____ miles	_____ miles
C. Business part of line B mileage	_____ miles	_____ miles	_____ miles

Actual Expenses (include expenses on lines 1-5 for only the months shown in line A, above.)

1 Gasoline, oil, lubrication, etc.	_____	_____	_____
2 Repairs	_____	_____	_____
3 Tires, supplies, etc.	_____	_____	_____
4 Other: (a) Insurance	_____	_____	_____
(b) Taxes	_____	_____	_____
(c) Tags and licenses	_____	_____	_____
(d) Interest	_____	_____	_____
(e) Miscellaneous	_____	_____	_____
5 Total (add lines 1 through 4(e))	_____	_____	_____
6 Business percentage of car use (divide line C by line B, above)	_____ %	_____ %	_____ %
7 Business part of car expense (multiply line 5 by line 6)	_____	_____	_____
8 Depreciation (see instructions on front)	_____	_____	_____
9. Divide line 8 by 12, months	_____	_____	_____
10 Multiply line 9 by line A, above	_____	_____	_____
11 Total (add line 7 and line 10; then skip to line 19)	_____	_____	_____

**Mileage Rate**

12 Enter the smaller of (a) 15,000 miles or (b) the combined mileages from line C, above	_____ miles
13 Multiply line 12 by 20¢ (11¢ if car is fully depreciated) and enter here	_____
14 Enter any combined mileage from line C that is over 15,000 miles	_____ miles
15 Multiply line 14 by 11¢ and enter here	_____
16 Total mileage expense (add lines 13 and 15)	_____
17 Business part of car interest and State and local taxes (except gasoline tax)	_____
18 Total (add lines 16 and 17)	_____

**Summary**

19 Enter amount from line 11 or line 18, whichever you used	_____
20 Parking fees and tolls	_____
21 Total (add lines 19 and 20; enter here and in Part I, line 3)	_____

3-115068-15616

COMPUTATION OF INVESTMENT CREDIT

OMB No. 1545-0185

Form 3468

Department of the Treasury  
Internal Revenue Service

Attach to your tax return.

Use separate Schedule B (Form 3468) to figure your tentative energy investment credit.

1981

27

Name: **GERALDINE A ZACCARO** Identifying number as shown on page 1 of your tax return

**Part I** Check the box(es) below that apply to you (see Elections for details):

A The corporation elects the basic or basic and matching employee plan percentage under section 48(b)(1).

B I elect to increase my qualified investment to 100% for certain commuter highway vehicles under section 45(c)(6).

C I elect to increase my qualified investment by all qualified progress expenditures made this tax year and all later years.

Enter total qualified progress expenditures included in column (4), Part II

D I claim full credit on certain ships under section 46(a)(7). (See How to Figure the Credit for details.)

**Part II** Qualified Investment

Figure your qualified investment in new or used investment credit property acquired or constructed and placed in service during the tax year. The qualified investment for qualified progress expenditures and qualified rehabilitation expenditures is allowed in the tax year the expenditure is incurred or in the case of self-constructed property the year the expenditure is chargeable to a capital account for the property.

For certain taxpayers the basis or cost of property placed in service after February 18, 1981, is limited to the amount the taxpayer is at risk for the property at year end. See instruction E.

NOTE: Include your share of investment in property made by a partnership, estate, trust, small-business corporation, or lesser.

1 Recovery Property	Line	(1) Recovery Period	(2) Basis or cost	(3) Applicable percentage	(4) Qualified investment (Column 2 x column 3)
New	(a)	3-Year		60	
	(b)	Other	1,382	100	1,382
Used	(c)	3-Year		60	
	(d)	Other		100	
<b>2 Total--Add lines 1(a) through 1(d)</b>					<b>2</b> 1,382
3 Nonrecovery Property	Line	(1) Life years	(2) Basis or cost	(3) Applicable percentage	(4) Qualified investment (Column 2 x column 3)
New property	(a)	3 or more but less than 5		33 1/3	
	(b)	5 or more but less than 7		66 2/3	
	(c)	7 or more		100	
Used property	(d)	3 or more but less than 5		33 1/3	
	(e)	5 or more but less than 7		66 2/3	
	(f)	7 or more		100	
<b>4 Total--Add lines 3(a) through 3(f)</b>					<b>4</b>
<b>5 New commuter highway vehicle--Enter total qualified investment. (See instruction D).</b>					<b>5</b>
<b>6 Used commuter highway vehicle</b>					<b>6</b>
<b>7 Qualified rehabilitation expenditures incurred before January 1, 1982, for: (see specific instructions)</b>					<b>7(a)</b>
(a) Improvements with 5 or more but less than 7 years--Enter 66 2/3 of expenditures					<b>7(b)</b>
(b) Improvements with 7 or more life years--Enter 100% of expenditures					<b>7(c)</b>
<b>8 Total qualified investment in 10% property--Add lines 2, 4, 5, 6, 7(a) and 7(b). (See instructions for special limits.)</b>					<b>8</b> 1,382
<b>9 Enter 100% of qualified rehabilitation expenditures incurred after December 31, 1981 for:</b>					<b>9a</b>
(a) For 30-year old buildings					<b>9b</b>
(b) For 40-year old buildings					<b>9c</b>
(c) For certified historic structures (enter the Dept. of Interior assigned project number)					<b>9d</b>
<b>10 Total qualified investment--Add lines 8, 9(a), 9(b), and 9(c)</b>					<b>10</b> 1,382
<b>Part III</b> Tentative Regular Investment Credit					
<b>11 10% of line 8</b>					<b>11</b> 138
<b>12 15% of line 9(a)</b>					<b>12</b>
<b>13 20% of line 9(b)</b>					<b>13</b>
<b>14 25% of line 9(c)</b>					<b>14</b>
<b>15 Corporations electing the basic or basic and matching employee plan percentage for contributions to tax credit employee stock ownership plans--Check box A above (see instruction D)</b>					<b>15a</b>
(a) Basic 1% credit--Enter 1% of line 10					<b>15b</b>
(b) Matching credit (not more than 0.5%)--Enter allowable percentage times adjusted line 10 (attach schedule)					<b>15c</b>
<b>16 Credit from Cooperative--Enter regular investment credit from cooperatives</b>					<b>16</b>
<b>17 Current year regular investment credit--Add lines 11 through 16</b>					<b>17</b> 138
<b>18 Carryover of unused credits</b>					<b>18</b>
<b>19 Carryback of unused credits</b>					<b>19</b>
<b>20 Tentative regular investment credit--Add lines 17, 18, 19, enter here and in Part IV, line 21</b>					<b>20</b> 138

For Paperwork Reduction Act Notice, see page 1 of the instructions.  
CPPO53

FORM 3468-1981

**Part IV Tax Liability Limitations**

21 Tentative credit from Part III, line 20	21	138
22 (a) Individuals--Enter amount from Form 1040, line 37, page 2 . . . . . (b) Estates and trusts--Enter amount from Form 1041, line 25, page 1 . . . . . (c) Corporations--Enter amount from Schedule J (Form 1120), line 3, page 3 . . . . . (d) Others--Enter tax before credits from your return.	22	15,702
23 (a) Credit for the elderly (individuals only). . . . .	23(a)	
(b) Foreign tax credit . . . . .	23(b)	
(c) Tax on lump-sum distribution from Form 4972 or Form 5544. . . . .	23(c)	
(d) Possessions corporation tax credit (corporations only). . . . .	23(d)	
(e) Section 72(m)(5) penalty tax (Individuals only) . . . . .	23(e)	
24 Total--Add lines 23(a) through 23(e)	24	
25 Subtract line 24 from line 22	25	15,702
26 (a) Enter smaller of line 25 or \$25,000. See instruction for line 26 . . . . .	26(a)	12,500
(b) If line 25 is more than line 26(a), and your tax year ends in 1981, enter 80% of the excess . . . . . (if your tax year ends in 1982, enter 90% of the excess)	26(b)	2,562
27 Regular investment credit limitation--Add lines 26(a) and 26(b)	27	15,062
28 Allowed regular investment credit--Enter the smaller of line 21 or 27	28	138
29 Business energy investment credit limitation--Subtract line 28 from line 25	29	15,564
30 Business energy investment credit--Enter amount from line 14 of Schedule B (Form 3468)	30	
31 Allowed business energy investment credit--Enter smaller of line 29 or line 30	31	
32 Total allowed regular and business energy investment credit--Add lines 28 and 31. Enter here . . . . . and on Form 1040, line 41; Schedule J (Form 1120), line 4(b), page 3; or the proper line on other returns . . . . .	32	138

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Form **6251** 3-115068-15676 **ALTERNATIVE MINIMUM TAX COMPUTATION** DMR No. 1546-0227  
 Department of the Treasury Internal Revenue Service ▶ See instructions on back ▶ Attach to Forms 1040, 1040NR, 1041 or 990-T (Trust). **1981**  
 Name(s) as shown on tax return: **GERALDINE A ZACCARO** Identifying number: **34**

**Part I Computation of Alternative Minimum Tax**

1	Adjusted gross income from Form 1040, line 32a or Form 1040NR, line 23 (see instructions)	1	51,467
2	Deductions (applies to individuals only):		
a	Enter amount from Form 1040, line 32b or Form 1040NR, line 36	2a	8,226
b	On year 1981 Form 1040, if you checked Filing Status box <small>2 or 3, enter \$3,400 1 or 4, enter \$2,300 3, enter \$1,700</small>	2b	1,700
c	Multiply \$1,000 by the total number of exemptions on Form 1040, line 6c	2c	2,000
d	Add lines 2a through 2c (estates and trusts, enter zero)	2d	11,926
3	Subtract line 2d from line 1	3	39,541
4	Tax preference items:		
a	Adjusted itemized deductions	4a	
b	Capital gain deduction	4b	
c	Add lines 4a and 4b	4c	
5	Alternative minimum taxable income (add lines 3 and 4c)	5	39,541
6	Tax on amount on line 5 from Part IV, line D or Part III, line 27	6	3,908
7	Amount from Form 1040, line 47 (see instructions)	7	15,514
8	Minimum tax from Form 1040, 1041, or 990-T	8	
9	Tax from recomputing prior-year investment credit	9	0
10	Add lines 7 through 9	10	15,514
11	Subtract line 10 from line 6. If zero or less, do not complete the rest of this form	11	0
12	Foreign tax credit (see instructions)	12	
13	Subtract line 12 from line 11. If line 12 is more than line 11, enter zero	13	
14	Credits allowed against alternative minimum tax from Part II, line 21	14	
15	Alternative minimum tax (subtract line 14 from line 13). If zero or less, enter zero. Enter here and on Form 1040, line 49b (estates and trusts--see instructions)	15	

**Part II Computation of Credits Allowed Against Alternative Minimum Tax**

16	Enter amount from line 3 above	16	
17	Enter 66 2/3% of line 4b	17	
18	Subtract line 17 from line 16	18	
19	Tax on amount on line 18 from Part IV, line D	19	
20	Credits, other than Foreign Tax Credit, from Form 1040, line 46. (See instructions.)	20	
21	Enter line 19 or line 20, whichever is smaller. Enter here and on line 14 above	21	

**Part III See instructions for line 6 before completing this part.**

22	Enter amount from line 5 above	22	
23	Enter amount from line 29 of Schedule D (Form 1040 or Form 1041)	23	
24	Subtract line 23 from line 22	24	
25	Tax on amount on line 24 from Part IV, line D	25	
26	Enter amount from line 34 of Schedule D (Form 1040 or Form 1041)	26	
27	Add line 25 and line 26. Enter on line 6 above, only if less than the tax on amount on line 5 from Part IV, line D	27	

**Part IV Alternative Minimum Tax Computation Schedules**

**MARRIED FILING SEPARATELY, OR ESTATE OR TRUST**

Not over 10,000 -0-

	Of the amount over	but not over	Tax on amount on line 5	Tax on amount on line 18	Tax on amount on line 24
A. 10%	\$ 10,000	\$ 30,000	= \$ 2,000	= \$	= \$
B. 20%	\$ 30,000	\$ 50,000	= \$ 3,908	= \$	= \$
C. 25%	\$ 50,000-		= \$	= \$	= \$
D. Total (A+B+C)			= \$ 3,908	= \$	= \$

FORM 1041 - 1981 REGULAR + / TR' INE

TAXPAYER IDENTIFICATION DATA / PREPARER OPTIONS ESTIMATED INCOME AVERAGING & 2210 INFORMATION

PREPARER'S NAME: **SELIGER & BRUSSMAN CPA**

1041 (1) (2) ACCOUNT NO. (3) (4) JOB NUMBER (5) (6) ADP USE ONLY (7) (8) TAXPAYER'S S.S. NO. (9)

(11) **3** (12) **115753** (13) **1561** (14) **11** (15) **11** (16) **334241**

1042 (1) (2) TAXPAYER'S FIRST NAME & INIT (3) (4) SPOUSE'S FIRST NAME & INIT (5) (6) LAST NAME (7) (8) SPOUSE'S S.S. NO. (9)

(1) **GERALDINE A** (2) **ZACCARO**

1043 (1) (2) STREET ADDRESS (3) (4) CITY (5) (6) COUNTY (7)

(1) **22 DEEPAJANE RD** (2) **FOREST HILLS** (3) **QUEENS**

1044 (1) (2) STATE (3) (4) ZIP (5) (6) TAXPAYER'S OCCUPATION (7) (8) SPOUSE'S OCCUPATION (9)

(1) **NY** (2) **11375** (3) **CONGRESS US**

1045 (1) (2) CARE OF NAME (3)

1046 (1) (2) ENTER SPOUSE'S FULL NAME IF MARRIED FILING SEPARATELY (3) (4) SPOUSE'S NAME (5) (6) SPOUSE'S S.S. NO. (7) (8) NAME OF PERSON QUALIFYING TAXPAYER AS UNMARRIED HEAD OF HOUSEHOLD (9)

1047 (1) (2) FILING STATUS (3) (4) DATE DECEASED (5) (6) \*ENTER YEAR SPOUSE DIED FOR FILING STATUS 4 (7) (8) RESIDENT SCHOOL CODES (9) (10) MICH. OHIO & PA (11) (12) SELF (13) (14) AGE (15) (16) SPOUSE (17) (18) BLIND DIGIT 1 (19) (20) SELF (21) (22) SPOUSE

(1) **1** (2) **6** (3) **13** (4) **15** (5) **519** (6) **17** (7) **18** (8) **19** (9) **20**

1048 (1) (2) STATE/CITY RESIDENT & NON-RESIDENT RETURN CODING (3) (4) (ENTER DIGIT 1 TO REQUEST PROPER RETURN)

N.Y. STATE RESIDENT	21	1	N.J. RESIDENT	26
N.Y. CITY RESIDENT	22	1	N.J. TT 203 AND N.J. 1040 NR	TAXPAYER 27
N.Y. CITY NON RESIDENT	23		SPOUSE	28
N.Y. STATE TAXPAYER	24		COMM. RESIDENT	29
N.Y. STATE NON-RESIDENT SPOUSE	25		NO STATE RETURN	30
OTHER RESIDENT CODES - ENTER 2 DIGIT CODES	31		MICH. COUNTY CODES MICH. & OHIO RESIDENT CITY CODES	32
FEDERAL INCOME AVERAGING REFER TO FORM 37 FOR FOREIGN INCOME, ETC.			ENTER DIGIT 1 TO SUPPRESS INCOME AVERAGING	33
1980 TAX TABLE INCOME	34	<b>54253</b>	NO. OF 1980 TOTAL EXEMPTIONS	35
1979 TAX TABLE INCOME	36	<b>67132</b>	NO. OF 1979 TOTAL EXEMPTIONS	37
1978 TAX TABLE INCOME	38	<b>37769</b>	NO. OF 1978 TOTAL EXEMPTIONS	39
1977 TAX TABLE INCOME	40	<b>21170</b>	NO. OF 1977 TOTAL EXEMPTIONS	41
PREPARER'S OPTIONS			ENTER DIGIT 1 FOR ADDITIONAL RETURNS	42
ORIG POINT OR COURIER	43	<b>72</b>	CLIENT LABELS ENTER 3 OR 6	44
PRESIDENTIAL ELECTION CAMPAIGN FUND ENTER DIGIT 1	45	<b>1</b>	DO NOT PRINT FIRM NAME ON FORM - DIGIT 1	46
COULD TAXPAYER BE CLAIMED ON PARENT'S RETURN?	47		TAXPAYER INVOICE	48
POLITICAL CONTRIBUTIONS TAXPAYER	49	<b>170</b>	SPOUSE	50
PREPARER'S SOCIAL SECURITY NUMBER ENTER 9 DIGIT NUMBER	51	<b>353</b>	ENTER DIGIT 1 IF PREPARER IS SELF-EMPLOYED	53
52	<b>074105</b>	53	<b>1</b>	
DO NOT PRINT ADP TAX ORGANIZER FOR 1982 - DIGIT 1	54	<b>1</b>	DO NOT PRINT INPUT AUDIT LIST - DIGIT 1	55
DO NOT PRINT TAXPAYER LETTER - DIGIT 1	56		ADP TO MATH INPUT - DIGIT 1	57

ESTIMATED TAX INFORMATION

1981 ESTIMATED TAX (INCLUDE 1980 OVER PAYMENT CREDITED TO 1981 ESTIMATE PLUS PAYMENTS MADE ON 1981 TAX)

FED	60
RES STATE	61
CITY	62
FED	63
RES STATE	64
CITY	65
FED	66
RES STATE	67
CITY	68
FED	69
RES STATE	70
CITY	71
FED	72
RES STATE	73
CITY	74

ENTER AMOUNT OF 1981 OVERPAYMENT TO BE CREDITED TO 1982 ESTIMATE - OR - ENTER DIGIT 1 IF OVERPAYMENT IS TO BE CREDITED TO 1981 ESTIMATE IS TO BE THE EXACT AMOUNT OF THE OVERPAYMENT. ENTER DIGIT 2 IF THE OVERPAYMENT IS TO BE APPLIED TO THE FIRST INSTALLMENT ONLY. ANY EXCESS TO BE REFUNDED.

ENTER ESTIMATED W-2 WITHHOLDING TAX FOR 1980 IF DIFFERENT THAN 1981 WITHHOLDING TAX

ENTER EXACT DOLLAR AMOUNT OF ESTIMATE DESIRED OR ENTER DIGIT 1 IF ESTIMATE IS TO BE BASED ON THE TOTAL 1981 TAX LIABILITY LESS INCOME TAXES WITHHELD.

ENTER NUMBER OF PAYMENTS DESIRED DIGIT 1 = TOTAL DUE 4/15/82 DIGIT 2 = TOTAL DUE 1/15/82 DIGIT 3 = BLANK ESTIMATE IF BLANK - QUARTERLY ESTIMATE ASSUMED

1049 (1) (2) STATE/CITY RESIDENT & NON-RESIDENT RETURN CODING (3) (4) (ENTER DIGIT 1 TO REQUEST PROPER RETURN)

N.Y. STATE RESIDENT	21	1	N.J. RESIDENT	26
N.Y. CITY RESIDENT	22	1	N.J. TT 203 AND N.J. 1040 NR	TAXPAYER 27
N.Y. CITY NON RESIDENT	23		SPOUSE	28
N.Y. STATE TAXPAYER	24		COMM. RESIDENT	29
N.Y. STATE NON-RESIDENT SPOUSE	25		NO STATE RETURN	30
OTHER RESIDENT CODES - ENTER 2 DIGIT CODES	31		MICH. COUNTY CODES MICH. & OHIO RESIDENT CITY CODES	32
FEDERAL INCOME AVERAGING REFER TO FORM 37 FOR FOREIGN INCOME, ETC.			ENTER DIGIT 1 TO SUPPRESS INCOME AVERAGING	33
1980 TAX TABLE INCOME	34	<b>54253</b>	NO. OF 1980 TOTAL EXEMPTIONS	35
1979 TAX TABLE INCOME	36	<b>67132</b>	NO. OF 1979 TOTAL EXEMPTIONS	37
1978 TAX TABLE INCOME	38	<b>37769</b>	NO. OF 1978 TOTAL EXEMPTIONS	39
1977 TAX TABLE INCOME	40	<b>21170</b>	NO. OF 1977 TOTAL EXEMPTIONS	41
PREPARER'S OPTIONS			ENTER DIGIT 1 FOR ADDITIONAL RETURNS	42
ORIG POINT OR COURIER	43	<b>72</b>	CLIENT LABELS ENTER 3 OR 6	44
PRESIDENTIAL ELECTION CAMPAIGN FUND ENTER DIGIT 1	45	<b>1</b>	DO NOT PRINT FIRM NAME ON FORM - DIGIT 1	46
COULD TAXPAYER BE CLAIMED ON PARENT'S RETURN?	47		TAXPAYER INVOICE	48
POLITICAL CONTRIBUTIONS TAXPAYER	49	<b>170</b>	SPOUSE	50
PREPARER'S SOCIAL SECURITY NUMBER ENTER 9 DIGIT NUMBER	51	<b>353</b>	ENTER DIGIT 1 IF PREPARER IS SELF-EMPLOYED	53
52	<b>074105</b>	53	<b>1</b>	
DO NOT PRINT ADP TAX ORGANIZER FOR 1982 - DIGIT 1	54	<b>1</b>	DO NOT PRINT INPUT AUDIT LIST - DIGIT 1	55
DO NOT PRINT TAXPAYER LETTER - DIGIT 1	56		ADP TO MATH INPUT - DIGIT 1	57

FORM 2210 INFORMATION - REFER TO INSTRUCTIONS

EXCEPTION 1 1980 TAX INCLUDING SCH 3E TAX 75

EXCEPTION 2 TAX ON 1980 INCOME USING 1981 RATES AND EXEMPTIONS 76

ENTER DIGIT 1 IF THE COMPUTED PENALTY IS TO BE PRINTED ON FORM 1041 PAGE 2, LINE 56. ENTER DIGIT 2 IF YOU WANT ADP TO PRINT FORM 2210 REGARDLESS OF APPLICABILITY 77

IF UNEQUAL PAYMENTS WERE MADE DURING THE YEAR REFER TO PRINT FORM 2210 REGARDLESS OF APPLICABILITY.

APR 15 1981	JUNE 15 1981	SEPT 15 1981	JAN 15 1982
82	83	84	85
ENTER DIGIT 1 IF YOU REQUEST A 2210F. 86			
FOR ADP USE ONLY 87			
PHOTO 91	3		
93 A-M	94	95	96
97 K-P	98	99	100

FORM 11 - © 1981 Automatic Data Processing, Inc.

156,769

ACCOUNT NUMBER	11508
JOB NUMBER	117

FORM 12 - DEPENDENTS, OTHER DEPENDENTS WAGES & OTHER INCOME - 1981

TAXPAYER(S) NAME: **GERALDINE A ZACCARO** 100 28 1600

SCHEDULE 1 - UNEMPLOYED CHILDREN WHO LIVED WITH TAXPAYER NOTE: FOR STATE PURPOSES ENTER "F" FOR SON, "D" FOR DAUGHTER AND THEIR AGE (REFER TO INSTRUCTIONS)

FIRST NAME	S/D	AGE	TOTAL CHILDREN									
												11

SCHEDULE 2 - OTHER DEPENDENTS

NAME	RELATIONSHIP	NO. MOS. IN HOME	DID DEPENDENT HAVE INCOME OF \$1000 OR MORE?	DID YOU PROVIDE MORE THAN ONE-HALF OF DEPENDENT SUPPORT?	TOTAL OTHER DEPENDENTS
ANTONETTE	MOTHER		NO	YES	12 / 1

SCHEDULE 3 - INCOME FROM WAGES, SALARIES & TIPS - (IF GROSS WAGES ARE NOT EQUAL TO FICA WAGES SEE INSTRUCTIONS)

NAME OF EMPLOYER	HW OR J.	F.W.T.	GROSS	F.I.C.A.	E.W.T.	C.W.T.
JEFFREY AT ARMS U.S. HOUSE OF REPS.		17501	60663		5519	

ADVANCED EARNED INCOME PAYMENTS RECEIVED	TAXPAYER	13	TOTAL TAXPAYER	14	17501	18	60663	16	17	5519	18
	SPOUSE	19	TOTAL SPOUSE	20		21		22	23		24

SCHEDULE 3A - NON-RESIDENT WAGES

DO NOT DUPLICATE YOUR ENTRIES ON THE STATE SHEETS	NEW YORK STATE (GEORGIA)		NEW YORK CITY (MICH. CITY NON-RESIDENTS)		REGULAR PLUS ONLY (1040SE - LINES 7 & 10(A) ADJUSTMENTS) ENTER FICA WAGES AS INDICATED ON FORM W-2 THAT HAVE BEEN INCLUDED IN SCHEDULE C GROSS RECEIPTS.	TAXPAYER		SPOUSE	
	TAXPAYER	SPOUSE	TAXPAYER	SPOUSE		TAXPAYER	SPOUSE		
	25	26	27	28			29		30

SCHEDULE 4 - OTHER INCOME

	H.W. OR J.	FEDERAL TAXABLE INCOME	RESIDENT STATE INCOME		TAXPAYER	SPOUSE
			TAXPAYER	SPOUSE		
FULLY TAXABLE PENSIONS AND ANNUITIES		47	48	49		PENSION EXCLUSION FOR RESIDENT STATE RETURNS (ENTER AS POSITIVE)
STATE AND/OR LOCAL INCOME TAX REFUNDS		50	51	52	74	75
ALIMONY RECEIVED		53	54	55		REGULAR PLUS ONLY (LOSS) SUBJECT TO SELF-EMPLOYMENT TAX
NET OPERATING LOSS		56	57	58	76	77
EXCLUSION FROM FORM 2855		59	60	61		REGULAR PLUS ONLY (PERSONAL SERVICE INCOME INCLUDED IN MISCELLANEOUS INCOME FOR MAXIMUM TAX COMPUTATION) NOTE: INCLUDE INCOME FROM QUALIFYING PENSIONS & ANNUITIES
COMMISSION OR FEE INCOME						
DIRECTORS FEES						
GROUP INSURANCE		737			78	79
HONORARIUMS		1500				
						UNEMPLOYMENT COMPENSATION
						ENTER TOTAL AMOUNT RECEIVED.
					80	81
TOTALS		71	2732	72	73	ENTER DIGIT 1 IF TAXPAYER IS MARRIED FILING SEPARATELY AND LIVING WITH SPOUSE
						82









FORM 71 - REGULAR + - FORM 7106 - EMPLOYEE BUSINESS EXPENSES - 1981

P 156-749  
 ENTER BELOW IN BOX 18 1, 2, 3 OR 4  
 ACCOUNT NO. (17) (18)  
 15068 7 1

TAXPAYER(S) NAME **GERALDINE A ZACCARD**

EMPLOYER'S NAME \_\_\_\_\_ OCCUPATION \_\_\_\_\_

EMPLOYER'S ADDRESS \_\_\_\_\_ CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_

ENTER DIGIT 1 TO INDICATE SPOUSE'S FORM 2106 10  
 ENTER DIGIT 1 TO EQUAL TOTAL OR ENTER TWO-DIGIT PERCENTAGE (IF LESS THAN 100%) TO TRANSFER EMPLOYEE BUSINESS EXPENSES TO W-2 STATE NONRESIDENT & THE MICHIGAN CITY AND CLEVELAND COA 11

**PART IV - CAR EXPENSES - ENTER OPTIONAL AND/OR REGULAR METHOD INFORMATION AS APPLICABLE**

A. MONTHS AUTO HELD FOR BUSINESS USE	12	CAR INTEREST	40
B. TOTAL MILEAGE FOR MONTHS IN (A) ABOVE	13	STATE AND LOCAL TAXES OTHER THAN GASOLINE	41
C. ENTER ONLY MILE ACTUAL MILES APPLICABLE TO BUSINESS	14	ENTER MILES AT 20% USED ELSEWHERE OR ENTER DIGIT 1 IF CAR IS FULLY DEPRECIATED (11% A MILE)	42
OR DECIMAL FRACTION OF MILEAGE APPLICABLE TO BUSINESS	15		

**REGULAR METHOD INFORMATION: ENTER DIGIT 1 IF OPTIONAL METHOD IS NOT AVAILABLE FOR AUTO** 16

1. GASOLINE, OIL, LUBRICATION, ETC	17	2. REPAIRS	20
3. TIRES, SUPPLIES, ETC	18	4. INSURANCE	21
4. TAGS AND LICENSES	19	4. OTHER - ITEMIZE BELOW	22
B. DEPRECIATION - ATTACH SCHEDULE			23
PARKING FEES AND TOLLS (FOR BUSINESS USE ONLY)			24

**PART I - EMPLOYEE BUSINESS EXPENSES WHICH ARE DEDUCTIBLE IN FIGURING ADJUSTED GROSS INCOME ON FORM 1040**

AIRPLANE, BOAT, RAILROAD FARES	27	DINNER AND MEAL EXPENSES		ADVERTISING, EXHIBIT FEES	
MEALS AND LODGING	28	ENTERTAINMENT		GIFTS	
TAXI, BUS AND SUBWAY FARES		COMMISSIONS PAID		OFFICE SUPPLIES & EXPENSES	
AUTO RENTAL CHARGES		TELEPHONE & TELEGRAMS		DUES & SUBSCRIPTIONS	
TIPS AND BAGGAGE CHARGES		STATIONERY & POSTAGE		PUBLIC STENOGRAPHER FEES	
OTHER TRAVEL EXPENSES		INSURANCE		OTHER - ITEMIZE BELOW	
DEPRECIATION - ATTACH SCHEDULE		PROFESSIONAL FEES		TOTAL SCHEDULE	64 19245

EMPLOYER'S REIMBURSEMENTS ENTER THE AMOUNT OF EMPLOYER'S PAYMENTS FOR THESE EXPENSES IF NOT INCLUDED ON FORM W-2. 25

**PART II - EMPLOYEE BUSINESS EXPENSES WHICH ARE DEDUCTIBLE IF YOU ITEMIZE DEDUCTIONS ON SCHEDULE A (FORM 1040)**

TELEPHONE		ENTERTAINMENT	
OFFICE-IN-HOME		GIFTS	
EDUCATION EXPENSE		OTHER - ATTACH STATEMENT TO RETURN	
<b>PART II, LINE 1 - TOTAL BUSINESS EXPENSES ITEMIZED DEDUCTIONS -</b> 75			

**OTHER BUSINESS EXPENSES - ITEMIZE AND INDICATE APPLICABLE LINE REFERENCE**


**PART III - INFORMATION ABOUT EDUCATION EXPENSES SHOWN IN PART I OR PART II**

1) NAME OF EDUCATIONAL INSTITUTION OR ACTIVITY \_\_\_\_\_

2) ADDRESS \_\_\_\_\_

3) DID TAXPAYER NEED THIS EDUCATION TO MEET BASIC REQUIREMENTS FOR HIS JOB? YES

4) WILL THIS STUDY PROGRAM QUALIFY TAXPAYER FOR A NEW JOB? YES

5) IF ANSWER TO 3 OR 4 IS NO, EXPLAIN WHY TAXPAYER IS GETTING THE EDUCATION AND THE RELATIONSHIP BETWEEN THE COURSES AND THE JOB.

6) LIST MAIN SUBJECTS OR DESCRIBE EDUCATIONAL ACTIVITY \_\_\_\_\_

GERAIDINE A. ZACCARO # 115068

## STATEMENT OF CONGRESSIONAL REIMBURSEMENTS AND EXPENSES

NOTE: Before preparing this statement, please read the accompanying information. Some reimbursements are not includible in gross income and other reimbursements, in some circumstances, need not be reported on your return. Do not include amounts received from non-Congressional sources. You may use Form 2106 in place of this statement (attached).

## Congressional Reimbursements for Expenses - 1981

1. Reimbursement at the rate of 20 cents a mile for travel going to and returning from each regular session, (2 USC sec. 43)	\$ 162
2. Reimbursement for other travel expenses	
3. Reimbursement for other deductible expenses (if any)	
4. Reimbursement for nondeductible expenses (if any)	
5. Total reportable reimbursements	\$ 162

## Expenses Deductible as Adjustments to Income

6. Living expenses in the Washington, D.C. area: (Internal Revenue Code 26 USC 162(A))	
A. Actual Living Expenses (attach detailed Statement)	
B. Maximum Daily Allowance Subsistence (267 "Congressional Days" × \$75.00)	19650
C. Two-Thirds Maximum Daily Allowable Subsistence ("Congressional Days" × \$50.00)	
Interest on Residence	
Taxes on Residence	
Total	
7. Travel expenses: Other (attach detailed statement)	
8. Other expenses (limited to amount on line 3)	
9. Total expenses	\$ 19650
10. Excess reimbursement (excess of line 5 over line 9. Include on Form 1040, line 20)	\$
11. Deductible expenses (excess of line 9 over line 5. Include on Form 1040, line 23)	\$ 19,548

## Expenses Deductible as Itemized Deductions

NOTE: These expenses include deductible Congressional expenses, other than for travel, which were not reimbursed by Congressional allowances. They include those expenses which may have been reimbursed from outside sources, such as contributed funds. Specify the kind of expense and total all expenses of the same kind. If additional space is needed, list the expenses on a separate sheet. Write "See separate sheet attached" on line 12 and enter the total amount on line 13.

12. DUES, ADVERTISING, AMT.	\$
MISC. EXPENSES	\$ 972
13. Total expenses deductible. Include on line 30, Schedule A (Form 1040)	\$ 972

FORM 37 - DATA SHEET #1 1981

TAXPAYER(S) NAME: GERALDINE A ZACCARO

ACCOUNT NO.	117181
	115062 37

ADJUSTMENTS TO FEDERAL INCOME (ENTER AS POSITIVE AMOUNTS)					
DO NOT MAKE ENTRIES IN BOXES 11-12, 17-20 IF YOU ARE SUBMITTING FORMS 41A, 41B, 71 OR 72B (FORMS 2002)		TAXPAYER	SPOUSE		
KEOGH CONTRIBUTIONS	11		12		
DO NOT LIMIT KEOGH DEDUCTION. ENTER DIGIT 1	13		14		
ALIMONY PAID	15		16		
EMPLOYEE BUSINESS EXPENSE (MANUALLY PREPARED)	17		18		
FORM 2002 (MANUALLY PREPARED)	19		20		
FORM 2558 EXPENSES	21		22		
FORESTATION / REFORESTATION AMORTIZATION	23		24		
REPAYMENT OF SUB-PAY UNDER THE TRADE ACT OF 1974	25		26		
PAYMENTS TO AN IRA (FORM 1040, PAGE 1, LINE 24 & 28)					
ENTER APPLICABLE CODE IN BOX 72 (CODES 1 TO 6)	1 Individual IRA 2 Two individual IRAs 3 One individual IRA and one spousal IRA 4 One SEP 5 Two SEPs 6 One individual IRA and one SEP	CODE			
		27			
IRA CODES 4, 5, & 6 ONLY: ENTER DIGIT 1 IF TAXPAYER IS A SCHEDULE C OR F FILER OR A PARTNER WITH A SEP	28		29		
ENTER AMOUNT PAID TO IRA	30		31		
EMPLOYER'S SEP PAYMENTS TO IRA	32		33		
AMOUNT PAID TO YOUR NON-WORKING SPOUSE'S IRA	34		35		
ELIGIBLE EXCESS PAYMENTS MADE IN EARLIER YEARS	36		37		
WAGES & OTHER EARNED INCOME (OVERRIDES COMPUTER)	38		39		
DO NOT LIMIT IRA DEDUCTION (DIGIT 1)	40		41		
INCOME AVERAGING - ADDITIONAL INFORMATION					
LINE 4		1980	42		
INCOME EARNED OUTSIDE OF THE UNITED STATES OR WITHIN U.S. POSSESSIONS AND EXCLUDED UNDER SECTIONS 911 AND 931		1978	43		
		1978	44		
		1977	45		
LINE 7 AMOUNTS RECEIVED BY OWNER-EMPLOYEES SUBJECT TO SEC. 72 (M) (3) PENALTY	46				
LINE 8 EXCESS COMMUNITY INCOME	47				
FORM 3466 - INVESTMENT CREDIT - REGULAR + ONLY (EXECUTAX - USE FORMS 19 B/ OR 35)					
LINE 1 - RECOVERY PROPERTY		NEW		USED	QUALIFIED PROGRESS EXPENDITURES - PART 1, LINE C
RECOVERY PERIOD - 3 YEARS	78		79		QUALIFIED REHABILITATION EXPENDITURES INCURRED BEFORE JANUARY 1, 1962
RECOVERY PERIOD - OTHER	80	1382	81		LINE 7A - LIFE YEARS 6 TO 7
LINE 2 - NONRECOVERY PROPERTY		NEW		USED	LINE 7B - LIFE YEARS 7 OR MORE
LIFE YEARS 3-6	82		83		REGULAR INVESTMENT CREDIT - ALLOCATED FROM COOPERATIVE
LIFE YEARS 5-7	84		85		ENTER CARRYOVER OF UNUSED CREDITS - FORM 3466, LINE 1B
LIFE YEARS 7 OR MORE	86		87		TAX ON LUMP SUM DISTRIBUTIONS, LINE 23C
COMMUTER HIGHWAY VEHICLE	88		89		TENTATIVE BUSINESS ENERGY INVESTMENT CREDIT SCHEDULE B, LINE 14

OTHER CREDITS TO FEDERAL INCOME TAX	1116 FOREIGN TAX CREDIT (MANUALLY PREPARED)	49
	6476 ALCOHOL FUEL CREDIT	50
	5886 JOBS CREDIT (MANUALLY PREPARED)	51
	5695 ENERGY CREDIT (MANUALLY PREPARED)	52
	CREDIT FOR FUEL FROM A NONCONVENTIONAL SOURCE	53
	6755-CREDIT FOR INCREASING RESEARCH ACTIVITIES	54
	CREDIT FOR REPAYMENT OF SUB-PAY UNDER TRADE ACT OF 1974	55
	4970 TAX FROM ACCUMULATION TRUSTS	56
	4972 SPECIAL 10 YEAR AVERAGING METHOD (MANUALLY PREPARED)	57
	5544 MULTIPLE RECIPIENT SPECIAL 10-YEAR AVERAGING METHOD	58
OTHER TAXES	RESIDENCE CREDIT RECAPTURE - FORM 1040, PAGE 2, LINE 36	59
	4258 INVESTMENT CREDIT RECAPTURE TAX (MANUALLY PREPARED)	60
	4137 SOC. SEC. TAX ON UNREPORTED TIP INCOME	61
	W-2 UNCOLLECTED EMPLOYEE SOC. SEC. - TIPS	62
	5329 TAX ON AN IRA - FORM 1040, PAGE 2, LINE 52	63
	3438 REGULATED INVESTMENT COMPANY CREDIT	64
	TAX FREE COVENANT BOND CREDIT	65
	OVERPAID WINDFALL PROFITS TAX	66
	AMOUNT PAID WITH APPLICATION FOR AUTOMATIC EXTENSION OR ENTER DIGIT 1, 2 OR 3 (SEE INSTR.)	67
	ENTER THE EXTENDED FILING DUE DATE OF THE RETURN	68
OTHER PAYMENTS & EXTENSION DATA	OPTIONAL FEDERAL FILING ADDRESS - SEE INSTRUCTIONS	69
	OTHER ITEMS	
	ENTER DIGIT 1 IF TAXPAYER MUST ITEMIZE DEDUCTIONS (DUAL STATUS ALIEN OR FILING FORM 4563)	72
	EARNED INCOME CREDIT - LINE 2 - ENTER AMOUNT TO OVERRIDE SCHEDULE SE, LINE 13	73
	EARNED INCOME CREDIT - ENTER DIGIT 1 IF EARNED INCOME CREDIT SHOULD NOT BE COMPUTED	74
	LIMITED STANDARD DEDUCTION OF CHILD WITH UNEARNED INCOME. ENTER TOTAL EARNED INCOME (LOSS) IF TAXPAYER'S EARNED INCOME INCLUDED MORE THAN INCOME FROM WAGES & SCHEDULE C AND/OR F.	75
	REPAYMENT OF 1998 - DC AMOUNTS. ENTER PORTION OF TOTAL UNEMPLOYMENT COMPENSATION SHOWN ON FORM 12 THAT WAS REPAYED IN 1981.	TAXPAYER 76 SPOUSE 77

1040 Department of the Treasury—Internal Revenue Service U.S. Individual Income Tax Return 1982 EXHIBIT No. 12

For the year January 1-December 31, 1982, or other tax year beginning 1982 ending 19 DMS No. 1645-0074

Your first name and initial (if joint return, also give spouse's name and initial) Last name Your social security number

GERALDINE A (ZACCARO) FERRARO

Present home address City, town or post office, State and ZIP code Your occupation Spouse's occupation

22 DEEPDANE RD FOREST HILLS NY 11375 CONGRESS US

Presidential Election Campaign Do you want \$1 to go to this fund? If joint return, does your spouse want \$1 to go to this fund? X Yes No

Filing Status 1 Single 2 Married filing joint return (even if only one had income) 3 Married filing separate return. Enter spouse's social security number above and full name here JOHN (ZACCARO) FERRARO 4 Head of household (with qualifying person). (See page 6 of instructions.) If the qualifying person is your unmarried child but not your dependent, enter child's name 5 Qualifying widow(er) with dependent child (Year spouse died 19 ) (See page 6 of instructions.)

Exemptions 6a X Yourself 65 or over Blind 6b Spouse 65 or over Blind Enter number of boxes checked on 6a and b Enter number of children listed on 6c

d Other dependents: (1) Name (2) Relationship (3) Number of months lived in your home (4) Did dependent have income of \$1,000 or more? (5) Did you provide more than one-half of dependent's support? Enter number of other dependents Add numbers entered in boxes above

ANTOINETTE MOTHER ND YES 1

e Total number of exemptions claimed 2

Income 7 Wages, salaries, tips, etc. SEE STATEMENT 1 7 60,663. 8 Interest income (attach Schedule B if over \$400 or you have any AIA-Savers interest) 2,495. 9a Dividends (attach Schedule B if over \$400) 9a 1,880. 9b Exclusion 100. 9c Subtract line 9b from line 9a. 1,780. 10 Refunds of State and local income taxes 11 Alimony received 12 Business income or (loss) (attach Schedule C) 13 Capital gain or (loss) (attach Schedule D) 14 40% capital gain distributions not reported on line 13 (See page 9 of instructions) 15 Supplemental gains or (losses) (attach Form 4797) 16 Fully taxable pensions, IRA distributions, and annuities not reported on line 17. 17a Other pensions and annuities. Total received 17a 17b Taxable amount, if any, from worksheet on page 10 of instructions 17b 18 Rents, royalties, partnerships, estates, trusts, etc. (attach Schedule E) 51. 19 Farm income or (loss) (attach Schedule F) 19 20a Unemployment compensation (insurance). Total received 20a 20b Taxable amount, if any, from worksheet on page 10 of instructions 20b 21 Other income SEE STATEMENT 4 21 4,099. 22 Total income. Add amounts in column for lines 7 through 21 22 69,088.

Adjustments to Income 23 Moving expense (attach Form 3903 or 3903F) 23 24 Employee business expenses 24 3,450. 25 Payments to an IRA. Enter code from page 11 ( 1 ) 25 2,000. 26 Payments to a Keogh (K.A.I.) retirement plan 26 27 Penalty on early withdrawal of savings 27 28 Alimony paid 28 29 Deduction for married couple when both work (attach Schedule W) 29 30 Disability income exclusion (attach Form 2440) 30 31 Total adjustments. Add lines 23 through 30 31 5,450.

Adjusted Gross Income 32 Adjusted gross income. Subtract line 31 from line 22. If this line is less than \$10,000, see "Earned Income Credit" (line 62) on page 15 of instructions. If you want IRS to figure your tax, see page 3 of instructions 32 63,638.

Copy C For employee's records

1. Employee's name, address, and ZIP code L. J. ... 5 ... AT ... ... L. ...		4. Employee's social security number 1. ...		5. Employer's identification number 5. ...		6. Employee's state number 6. ...	
2. Employer's name, address, and ZIP code L. ...		3. Federal income tax withheld 1. ...		7. Advance EIC payment 7. ...		8. ...	
12. Employer's name, address, and ZIP code L. ...		9. Federal income tax withheld 1. ...		10. Wages, tips, other compensation 1. ...		11. FICA tax withheld 1. ...	
13. Employer's name, address, and ZIP code L. ...		14. FICA wages 1. ...		15. FICA tips 1. ...		16. ...	
17. State income tax 1. ...		18. State wages, tips, etc. 1. ...		19. Name of State 1. ...		20. ...	
21. Local income tax 1. ...		22. Name of locality 1. ...		23. ...		24. ...	

Form W-2 Wage and Tax Statement 1982 This information is being furnished to the Internal Revenue Service. 108-104-0008 Use on Form 1040 or 1041.

<b>Tax Computation</b>		33	63,638.
34a If you itemize, complete Schedule A (Form 1040) and enter the amount from Schedule A, line 30 . . .		34a	8,706.
<p><b>Caution:</b> If you have unearned income and can be claimed as a dependent on your parent's return, check here <input type="checkbox"/> and see page 12 of the instructions. Also see page 12 of the instructions if:</p> <ul style="list-style-type: none"> <li>You are married filing a separate return and your spouse itemizes deductions, OR</li> <li>You file Form 4563, OR</li> <li>You are a dual-status alien.</li> </ul>			
34b If you do not itemize, complete the worksheet on page 13. Then enter the allowable part of your charitable contributions here . . .		34b	
35 Subtract line 34a or 34b, whichever applies, from line 33 . . .		35	54,932.
36 Multiply \$1,000 by the total number of exemptions claimed on Form 1040, line 6e		36	2,000.
37 Taxable Income. Subtract line 36 from line 35 . . .		37	52,932.
38 Tax. Enter tax here and check if from <input type="checkbox"/> Tax Table, <input checked="" type="checkbox"/> Tax Rate Schedule X, Y, or Z, or <input type="checkbox"/> Schedule G . . .		38	20,191.
39 Additional Taxes. (See page 13 of Instructions.) Enter here and check if from <input type="checkbox"/> Form 4970, <input type="checkbox"/> Form 4972, <input type="checkbox"/> Form 5544, or <input type="checkbox"/> section 72 penalty taxes . . .		39	
40 Total. Add lines 38 and 39 . . .		40	20,191.
<b>Credits</b>			
41 Credit for the elderly (attach Schedules R & AP) . . .		41	
42 Foreign tax credit (attach Form 1116) . . .		42	
43 Investment credit (attach Form 3488) . . .		43	
44 Partial credit for political contributions . . .		44	50.
45 Credit for child and dependent care expenses (attach Form 2441) . . .		45	
46 Jobs credit (attach Form 5884) . . .		46	
47 Residential energy credit (attach Form 5695) . . .		47	
48 Other Credits - see page 14 . . .		48	
49 Total credits. Add lines 41 through 48 . . .		49	50.
50 Balance. Subtract line 49 from line 40 and enter difference (but not less than zero) . . .		50	20,141.
<b>Other Taxes</b>			
51 Self-employment tax (attach Schedule SE) . . .		51	
52 Minimum tax (attach Form 4625) . . .		52	
53 Alternative minimum tax (attach Form 6251) . . .		53	
54 Tax from recapture of investment credit (attach Form 4255) . . .		54	
55 Social security (FICA) tax on tip income not reported to employer (attach Form 4137) . . .		55	
56 Uncollected employee FICA and RRTA tax on tips (from Form W-2) . . .		56	
57 Tax on an IRA (attach Form 5329) . . .		57	
58 Advance earned income credit (EIC) payments received (from Form W-2) . . .		58	
59 Total Tax. Add lines 50 through 58 . . .		59	20,141.
<b>Payments</b>			
60 Total Federal income tax withheld . . .		60	16,802.
61 1982 estimated tax payments and amount applied from 1981 return . . .		61	
62 Earned income credit. If line 33 is under \$10,000, see page 15 of instructions . . .		62	
63 Amount paid with Form 4868 . . .		63	
64 Excess FICA and RRTA tax withheld (two or more employers) . . .		64	
65 Credit for Federal tax on special fuels and oils (attach Form 4138) . . .		65	
66 Regulated Investment Company credit (attach Form 2439) . . .		66	
67 Total. Add lines 60 through 66 . . .		67	16,802.
<b>Refund or Amount You Owe</b>			
68 If line 57 is larger than line 59, enter amount OVERPAID . . .		68	
69 Amount of line 68 to be REFUNDED TO YOU . . .		69	
70 Amount of line 68 to be applied to your 1983 estimated tax . . .		70	
71 If line 59 is larger than line 67, enter AMOUNT YOU OWE. Attach check or money order for full amount payable to Internal Revenue Service. Write your social security number and "1982 Form 1040" on it. (Check <input type="checkbox"/> if Form 2210 (2210F) is attached) . . .		71	3,339.
<p><b>Please Sign Here</b></p> <p>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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.</p> <p>Taxpayer's signature _____ Date _____ Spouse's signature (if filing jointly BOTH must sign) _____ Date _____</p> <p>Preparer's signature _____ Date _____ Check if self-employed <input checked="" type="checkbox"/> Preparer's social security no. _____</p>			
<b>Paid Preparer's Use Only</b>			
Firm's name (or your name if self-employed) and address . . .		E.I. No	11-2406598
SELGER & BRESSMAN 60 E 42ND STREET NEW YORK, N.Y.		ZIP code	10017

Schedules A & B  
(Form 1040)

Schedule A - Itemized Deductions

OMB NO. 1545-0074

1982

Department of the Treasury  
Internal Revenue Service

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

07

Write in ink on Form 1040

GERALDINE A (ZACCARD) FERRARO

Your social security number

<b>Medical and Dental Expenses</b> (Do not include expenses reimbursed or paid by others.)  (See page 17 of Instructions.)	1 Medicines and drugs . . . . .	1	
	2 Write 1% of Form 1040, line 33 . . . . .	2	
	3 Subtract line 2 from line 1. If line 2 is more than line 1, write zero . . . . .	3	
	4 Total insurance premiums you paid for medical and dental care . . . . .	4	1,061.
	5 Other medical and dental expenses:		
	a Doctors, dentists, nurses, hospitals, etc . . . . .	5a	
	b Transportation . . . . .	5b	
	c Other (list - include hearing aids, dentures, eyeglasses, etc.) ▶	5c	
	6 Add lines 3 through 5c . . . . .	6	1,061.
	7 Multiply amount on Form 1040, line 33, by 3% (.03) . . . . .	7	1,909.
8 Subtract line 7 from line 6. If line 7 is more than line 6, write zero . . . . .	8	0.	
9 Write one-half of amount on line 4, but not more than \$150 . . . . .	9	150.	
10 COMPARE amounts on line 8 and line 9 and write the LARGER amount here ▶	10	150.	
<b>Taxes</b>  (See page 18 of Instructions.)	11 State and local income . . . . .	11	8,021.
	12 Real estate . . . . .	12	
	13 a General sales (see sales tax tables) . . . . .	13a	728.
	b General sales on motor vehicles . . . . .	13b	
	14 Other (list-include personal property) SPECIAL PURCHASE ▶	14	288.
15 Add lines 11 through 14. Write your answer here ▶	15	9,037.	
<b>Interest Expense</b>  (See page 19 of Instructions.)	16 a Home mortgage interest paid to financial institutions . . . . .	16a	
	b Home mortgage interest paid to individuals (show that person's name and address) ▶	16b	
	17 Credit cards and charge accounts . . . . .	17	38.
	18 Other (list) ▶ BANK	18	
19 Add lines 16a through 18. Write your answer here ▶	19	38.	
<b>Contributions</b>  (See page 19 of Instructions.)	20 a Cash contributions. If you gave \$3,000 or more to any one organization, report those contributions on line 20b.) . . . . .	20a	350.
	b Cash contributions totaling \$3,000 or more to any one organization. (Show to whom you gave and how much you gave.) ▶	20b	
	21 Other than cash . . . . .	21	
	22 Carryover from prior years . . . . .	22	
23 Add lines 20a through 22. Write your answer here ▶	23	350.	
<b>Casualty and Theft Losses and Miscellaneous Deductions</b>  (See page 20 of Instructions.)	24 Total casualty or theft losses) (attach Form 4684) . . . . .	24	
	25 a Union and professional dues . . . . .	25a	
	b Tax return preparation fee . . . . .	25b	
	26 Other (list) ▶ SCHEDULE	26	831.
27 Add lines 24 through 26. Write your answer here ▶	27	831.	
<b>Summary of Itemized Deductions</b>  (See page 20 of Instructions.)	28 Add lines 10, 15, 19, 23, and 27 . . . . .	28	10,406.
	29 If you checked Form 1040, Filing Status box { 2 or 5, write \$3,400 1 or 4, write \$2,300 3, write \$1,700 . . . . .	29	1,700.
	30 Subtract line 29 from line 28. Write your answer here and on Form 1040, line 34a. (If line 29 is more than line 28, see the Instructions for line 30 on page 20.) ▶	30	8,706.

Schedules A & B (Form 1040) 1982  
Name(s) as shown on Form 1040

**Schedule B-Interest and Dividend Income**

OMB No. 1545-0047 07 Page 2

GERALDINE A (ZACCARDI) FERRARO

Your social security number

**Part I Interest Income**  
If you received more than \$400 in interest or you received any interest from an All-Savers Certificate, you must complete Part I and list ALL interest received. If you received interest as a nominee for another, or you received or paid accrued interest on securities transferred between interest payment dates, please see page 20.

(See pages 8 and 20 of instructions.)  
Also complete Part III if you received more than \$400 in interest.

Interest income other than interest from All-Savers Certificates		Amount
1	Interest income from seller-financed mortgages. (See instructions and show name of payer.)	1
2	Other interest income (list name of payer)	
	CITIBANK	685.
	C A FRITZ	50.
	RIDGEWOOD SAV	413.
	EAST RIVER	619.
	FIRST WOMENS BK	728.
3	Add lines 1 and 2	3 2,495.
Interest from All-Savers Certificates (ASCs). (See page 21.)		Amount
4	FED CR UNION	243.
5	Add amounts on line 4	5 243.
6	Write the amount of year ASC exclusion from the worksheet on page 21 of instructions	6 243.
7	Subtract line 6 from line 5	7
8	Add lines 3 and 7. Write your answer here and on Form 1040, line 8	8 2,495.

**Part II Dividend Income**  
If you received more than \$400 in gross dividends (including capital gain distributions) and other distributions on stock, or you are electing to exclude qualified reinvested dividends from a public utility, complete Part II. If you received dividends as a nominee for another, see page 21.

(See pages 9 and 21 of instructions.)  
Also complete Part III if you received more than \$400 in dividends.

Name of payer		Amount
9	DREYFUS FUND	1,560.
	CONG FED CR UNION	320.
10	Add amounts on line 9	10 1,880.
11	Capital gain distributions. Enter here and on line 13, Schedule D.*	11
12	Nontaxable distributions. (See instructions for adjustment to basis)	12
13	Exclusion of qualified reinvested dividends from a public utility. (See instructions.)	13
14	Add lines 11, 12, and 13	14
15	Subtract line 14 from line 10. Write your answer here and on Form 1040, line 9a	15 1,880.

\*If you received capital gain distributions for the year and you do not need Schedule D to report any other gains or losses, do not file that schedule. Instead, enter 40% of your capital gain distributions on Form 1040, line 14.

**Part III Foreign Accounts and Foreign Trusts**  
If you received more than \$400 of interest or dividends, OR if you had a foreign account or were a grantor of, or a transferor to, a foreign trust, you must answer both questions in Part III.

(See page 21 of instructions.)

16	At any time during the tax year, did you have an interest in, or a signature or other authority over a bank account, securities account, or other financial account in a foreign country?	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
17	Were you the grantor of or transferor to, a foreign trust which existed during the current tax year, whether or not you have any beneficial interest in it? If "Yes", you may have to file Forms 3520, 3520-A, or 926	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>

**SCHEDULE E**  
**(Form 1040)**

**Supplemental Income Schedule**

OMB No. 1545-0074

**1982**  
15

Department of the Treasury  
Internal Revenue Service

(From rents and royalties, partnerships, estates and trusts, etc.)  
▶ Attach to Form 1040. ▶ See Instructions for Schedule E (Form 1040).

Names) as shown on Form 1040

**GERALDINE A (ZACCARD) FERRARO**

Your social security number

**Part E** Rent and Royalty Income or Loss

- 1 Are any of the expenses listed below for a vacation home or other recreational unit (see instructions)?  Yes  No
- 2 If you checked "Yes," to question 1, did you or a member of your family occupy the vacation home or recreational unit for more than 14 days or more than 10% of the total days rented at fair rental value during the tax year?  Yes  No

Property Codes	Kind and Location of Property
<b>A</b>	
<b>B</b>	
<b>C</b>	

	Properties			Totals
	A	B	C	(Add columns A, B, and C)
<b>3 a</b> Rents received . . . . .				3
<b>b</b> Royalties received . . . . .				
<b>Rental and Royalty Expenses</b>				
<b>4</b> Advertising . . . . .	4			
<b>5</b> Auto and travel . . . . .	5			
<b>6</b> Cleaning and maintenance . . . . .	6			
<b>7</b> Commissions . . . . .	7			
<b>8</b> Insurance . . . . .	8			
<b>9</b> Interest . . . . .	9			
<b>10</b> Legal and other professional fees . . . . .	10			
<b>11</b> Repairs . . . . .	11			
<b>12</b> Supplies . . . . .	12			
<b>13</b> Taxes (do NOT include Windfall Profit Tax here. See Part III, line 35.) . . . . .	13			
<b>14</b> Utilities . . . . .	14			
<b>15</b> Wages and salaries . . . . .	15			
<b>16</b> Other (list) ▶ . . . . .				
<b>17</b> Total expenses other than depreciation and depletion. Add lines 4 through 16 . . . . .	17			17
<b>18</b> Depreciation expense or Depletion . . . . .	18			18
<b>19</b> Total. Add lines 17 and 18 . . . . .	19			
<b>20</b> Income or (loss) from rental or royalty - properties. Subtract line 19 from line 3 . . . . .	20			
<b>21</b> Add properties with profits on line 20, and write the total profits here . . . . .				21
<b>22</b> Add properties with losses on line 20, and write the total (losses) here . . . . .				22
<b>23</b> Combine amounts on lines 21 and 22, and write the net profit or (loss) here . . . . .				23
<b>24</b> Net farm rental profit or (loss) from Form 4835, line 50 . . . . .				24
<b>25</b> Total rental or royalty income or (loss). Combine amounts on lines 23 and 24. If Parts II, III, and IV on page 2 do not apply, write the amount on Form 1040, line 18. Otherwise, include the amount on line 37 of Schedule E . . . . .				25

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

If you report a loss below, do you have amounts invested in that activity for which you are not "at risk" (see Instructions)?  Yes  No  
 If "Yes" and your loss exceeded your amount "at risk," did you limit your loss to your amount "at risk"?  Yes  No

	(a) Name	(b) Employer identification number	(c) Net loss (see instructions for "at risk" limitations)	(d) Net income
Partnerships				
	26	Add amounts in columns (c) and (d) and write here . . . . .	26	27
	27	Combine amounts in columns (c) and (d), line 26, and write net income or (loss) . . . . .		27
28	Expense deduction for section 179 property, (Form 1065, Schedule K-1, line 11). Do not enter more than \$5,000 (\$2,500 if married filing separately) . . . . .		28	
29	Total partnership income or (loss). Combine lines 27 and 28. Write here and include in line 37 below . . . . .		29	
Estates or Trusts				
	30	Add amounts in columns (c) and (d) and write here . . . . .	30	
31	Total estate or trust income or (loss). Combine amounts in columns (c) and (d), line 30. Write here and include in line 37 below . . . . .		31	
Small Business Corporations				
	32	Add amounts in columns (c) and (d) and write here . . . . .	32	51.
33	Total small business corporation income or (loss). Combine amounts in columns (c) and (d), line 32. Write here and include in line 37 below . . . . .		33	
<b>Part III</b> Windfall Profit Tax Summary				
34	Windfall profit tax credit or refund received in 1982 (see Instructions) . . . . .		34	
35	Windfall profit tax withheld in 1982 (see Instructions) . . . . .		35	
36	Combine amounts on lines 34 and 35. Write here and include in line 37 below . . . . .		36	
<b>Part III</b> Summary				
37	TOTAL income or (loss). Combine lines 25, 29, 31, 33, and 36. Write here and on Form 1040, line 18 . . . . .		37	51.
38	Farmers and fishermen: Write your share of GROSS FARMING AND FISHING INCOME applicable to Parts I and II . . . . .	38		

**Part IV** Depreciation Claimed in Part I - Complete only if property was placed in service before January 1, 1981. For more space, use Form 4562. If you placed any property in service after December 31, 1980, use Form 4562 for all property; do NOT complete Part V.

	(a) Description of property	(b) Date acquired	(c) Cost or other basis	(d) Depreciation allowed or allowable in prior years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year
Property A							
	Totals (Property A)						
Property B							
	Totals (Property B)						
Property C							
	Totals (Property C)						

Form **2106**  
Department of the Treasury  
Internal Revenue Service

**Employee Business Expenses**  
(Please use Form 3903 to figure moving expense deduction.)  
▶ Attach to Form 1040.

DMS No. 1545 - 0129  
**1982**  
54

Your name <b>GERALDINE A (ZACCARD) FERRARO</b>	Social security number	Occupation in which expenses were incurred <b>CONGRESSWOMAN</b>
Employer's name	Employer's address	

**Part II** Employee Business Expenses Deductible in Figuring Adjusted Gross Income on Form 1040, Line 32

1 Reimbursed and unreimbursed fares for airplane, boat, bus, taxicab, train, etc.	1	
2 Reimbursed and unreimbursed expenses for meals and lodging while away from your main place of work	2	
3 Reimbursed and unreimbursed car expenses from Part I.	3	
4 Reimbursed and unreimbursed outside salesperson's expenses other than those shown on lines 1, 2, and 3 ▶	4	
5 Reimbursed expenses other than those shown on lines 1 through 4 <b>SEE STATEMENT 3</b>	5	3,450.
6 Add lines 1 through 5	6	3,450.
7 Employer's payments for these expenses only if not included on Form W-2	7	
8 If line 6 is more than line 7, subtract line 7 from line 6. Enter here and on Form 1040, line 24.	8	3,450.
9 If line 7 is more than line 6, subtract line 6 from line 7. Enter here and on Form 1040, line 7.	9	

**Part III** Car Expenses (Use either your actual expenses or the mileage rate.)

	Car 1	Car 2	Car 3
A. Number of months you used car for business during 1982	_____ months	_____ months	_____ months
B. Total mileage for months in line A	_____ miles	_____ miles	_____ miles
C. Business part of line B mileage	_____ miles	_____ miles	_____ miles
Actual Expenses (Include expenses on lines 1 and 2 for only the months shown in line A, above.)			
1 Gasoline, oil, lubrication, etc.	1		
2 Other	2		
3 Total (add lines 1 and 2)	3		
4 Divide line C by line B, above	4	%	%
5 Multiply line 3 by line 4	5		
6 Depreciation (based on percentage shown on line 4)	6		
Note: Do not complete line 7 if you use ACRS or 12 months is entered on line A above. Go to line 8.			
7 Divide line 6 by 12 months	7		
8 Multiply line 7 by line A, or enter the amount from line 6 if line 7 was not completed	8		
9 Section 179 expense deduction (see instructions)	9		
10 Business parking fees and tolls	10		
11 Total (add lines 5, 8, 9, and 10). Enter here and in Part I, line 3	11		
Mileage Rate			
12 Enter the smaller of (a) 15,000 miles or (b) the total mileage (Car 1 + Car 2 + Car 3) from line C, above	12		miles
13 Multiply line 12 by 20¢ (11¢ if applicable, see instructions)	13		
14 Enter any total mileage (Car 1 + Car 2 + Car 3) from line C that is over 15,000 miles.	14		miles
15 Multiply line 14 by 11¢ and enter here	15		
16 Business part of car interest, parking fees, tolls, and State and local taxes (except gasoline tax)	16		
17 Total (add lines 13, 15, and 16). Enter here and in Part I, line 3	17		

**Part III** Information About Educational Expenses Shown in Part I or on Schedule A (Form 1040)

1 Did you need this education to meet the basic requirements for your business or profession?  Yes  No

2 Will this study program qualify you for a new business or profession?  Yes  No

Note: If your answer to question 1 or 2 is "Yes", stop here, you cannot deduct these expenses, even if you do not intend to change your business or profession.

3 If "No", list the courses you took and their relationship to your business or profession ▶

## 1982 FEDERAL INCOME TAX STATEMENTS

PAGE 1

## STATEMENT 1 WAGES, SALARIES, TIPS, ETC.

EMPLOYERS NAME AND ADDRESS	INCOME TAX WITHHELD	WAGES SALARIES TIPS, ETC	FICA
US HOUSE OF REPRESENTATIVES	16,802	60,663	
TOTAL TAX WITHHELD, WAGES, AND FICA	16,802	60,663	0

## STATEMENT 2 INCOME FROM SMALL BUSINESS CORPORATIONS

NAME AND ADDRESS OF CORPORATION  
P ZACCARD CO INC NO  
13-2687158

ORDINARY INCOME	51
-----------------	----

STATEMENT 3 OTHER EMPLOYEE BUSINESS EXPENSES DEDUCTIBLE  
IN FIGURING ADJUSTED GROSS INCOME - FORM 2106

## OTHER EXPENSES

SCHEDULE	3,450
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TOTAL OTHER BUSINESS EXPENSES	3,450
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100-28-1600 (ZACCARD) FERRARD

247

4549-01

1982 FEDERAL INCOME TAX STATEMENTS

PAGE 2

STATEMENT 4 - MISCELLANEOUS INCOME

	SUBJECT TO ESTATE TAX	OTHER TAXABLE INCOME	TOTAL TAXABLE INCOME
GROUP INSURANCE CONTRIBUTIONS		789	789
		3,310	3,310
TOTAL MISCELLANEOUS INCOME	0	4,099	4,099

GERALDINE A ZACCA - 1982  
STATEMENT OF CONGRESSIONAL REIMBURSEMENTS AND EXPENSES

NOTE: Before preparing this statement, please read the accompanying information. Some reimbursements are not includible in gross income and other reimbursements, in some circumstances, need not be reported on your return. Do not include amounts received from non-Congressional sources. You may use Form 2106 in place of this statement (attached).

**Congressional Reimbursements for Expenses**

1. Reimbursement at the rate of 20 cents a mile for travel going to and returning from each regular session (2 USC sec. 43) ..... \$ 51.
2. Reimbursement for other travel expenses..... \_\_\_\_\_
3. Reimbursement for other deductible expenses (if any)..... \_\_\_\_\_
4. Reimbursement for nondeductible expenses (if any)..... \_\_\_\_\_
5. Total reportable reimbursements..... \$ 51.

**Expenses Deductible as Adjustments to Income**

6. Travel expenses: Living expenses in the Washington, D.C. area. The maximum amount allowable is \$3,000 (Internal Revenue Code 26 USC 162(a))..... \$ 3,000
7. Travel expenses: Other (attach detailed statement)..... \$ 501
8. Other expenses (limited to amount on line 3)..... \_\_\_\_\_
9. Total expenses..... \$ 3,501
10. Excess reimbursement (excess of line 5 over line 9. Include on Form 1040, line 21)..... \$ \_\_\_\_\_
11. Deductible expenses (excess of line 9 over line 5. Include on Form 1040, line 24)..... \$ 3,450

**Expenses Deductible as Itemized Deductions**

NOTE: These expenses include deductible Congressional expenses, other than for travel, which were not reimbursed by Congressional allowances. They include those expenses which may have been reimbursed from outside sources, such as contributed funds. Specify the kind of expense and total all expenses of the same kind. If additional space is needed, list the expenses on a separate sheet. Write "See separate sheet attached" on line 12 and enter the total amount on line 13.

12. DUES ADVERTISING & MISC...... \$ \_\_\_\_\_  
EXPENSES..... \$ 831.
13. Total expenses deductible. Include on line 26, Schedule A (Form 1040)..... \$ 831



CC

Form **1040** U.S. Individual Income Tax Return **1983** EXHIBIT **NO. 13**

Department of the Treasury Internal Revenue Service  
 Your social security number  
 (ZACCARD) FERRARO

Print or type name and address  
**22 DEEPDANE RD**  
 City, town or post office, State and ZIP code  
**FOREST HILLS NY 11375**  
 Your occupation  
**CONGRESS US**

Do you want \$1 to go to this fund?  Yes  No  
 If joint return, does your spouse want \$1 to go to this fund?  Yes  No

Filing Status  
 1  Single  
 2  Married filing joint return (even if only one had income)  
 3  Married filing separate return. Enter spouse's social security number and full name here **JOHN (ZACCARD) FERRARO**  
 4  Head of household (with qualifying person). (See page 6 of instructions.) If the qualifying person is your unmarried child but not your dependent, write child's name here  
 5  Qualifying widow(er) with dependent child (Year spouse died  $\geq$  19  ) (See page 6 of instructions.)

Exemptions  
 a  Yourself  65 or over  Blind  
 b  Spouse  65 or over  Blind  
 c First names of your dependent children who lived with you  
 d Other dependents:  
 (i) Name (ii) Relationship (iii) Number of months lived in your home (iv) Did you provide more than one-half of dependent's support?  
**ANTOINETTE MOTHER NO YES**  
 e Total number of exemptions claimed **2**

Income  
 7 Wages, salaries, tips, etc. **SEE STATEMENT 1** 71 **69,369.**  
 8 Interest income (also attach Schedule B if over \$400 or you have any All-Savers interest) 8 **230.**  
 9a Dividends (also attach Schedule B if over \$400) 9a **691.**  
 9b Exclusion 9b **100.**  
 9c Subtract line 9b from line 9a and enter the result 9c **591.**  
 10 Refunds of State and local income taxes 10  
 11 Alimony received 11  
 12 Business income or (loss) (attach Schedule C) 12  
 13 Capital gain or (loss) (attach Schedule D) 13  
 14 40% capital gain distributions not reported on line 13 (See page 10 of instructions.) 14  
 15 Supplemental gains or (losses) (attach Form 4797) 15  
 16 Fully taxable pensions, IRA distributions, and annuities not reported on line 17 16  
 17a Other pensions and annuities, including rollovers. Total received 17a  
 b Taxable amount, if any, from worksheet on page 10 of instructions 17b  
 18 Rents, royalties, partnerships, estates, trusts, etc. (attach Schedule E) 18 **-4,082.**  
 19 Farm income or (loss) (attach Schedule F) 19  
 20a Unemployment compensation (insurance) Total received 20a  
 b Taxable amount, if any, from worksheet on page 11 of instructions 20b  
 21 Other income **SEE STATEMENT 4** 21 **5,150.**  
 22 Total income. Add amounts in column for lines 7 through 21 22 **71,258.**

Adjustments to income  
 23 Moving expense (attach Form 3903 or 3903A) 23  
 24 Employee business expenses 24 **2,846.**  
 25a IRA deduction from the worksheet on page 12 25a **2,000.**  
 b Enter here IRA payments you made in 1984 that are included in line 25a above  
 26 Payments to a Keogh (A, R, D) retirement plan 26  
 27 Penalty on early withdrawal of savings 27  
 28 Alimony paid 28  
 29 Deduction for married couple when both work (attach Schedule W) 29  
 30 Disability income exclusion (attach Form 2449) 30  
 31 Total adjustments. Add lines 23 through 30 31 **4,846.**

Adjusted gross income. Subtract line 31 from line 22. If this line is less than \$10,000, see "Earned Income Credit" (line 59) on page 16 of instructions. If you were age 62 to figure your tax, see page 3 of instructions.  
 32 **66,412.**

**Copy C For employee's records**

010240

2 Employee's name, address, and ZIP code SERGEANT AT ARMS U.S. HOUSE OF REPS. L WASHINGTON DC 20515		3 Employer's identification number 53-6002522		4 Employer's State number	
6 Employee's social security number 19141022		5 Stat emp Do- ceased Legal rep emp X		942 emp	
12 Employee's name, address, and ZIP code MARALINE A FERRARU		8 Allocated tips		7 Advance EIC payment	
9 Federal income tax withheld 19141022		10 Wages, tips, other compensation 67,368.61		11 Social security tax withheld 464.10	
13 Social security wages 35,700.00		14 Social security tips		16	
17 State income tax 6086.00		18 State wages, tips, etc. 67368.61		19 Name of State N.Y.	
20 Local income tax		21 Local wages, tips, etc.		22 Name of locality	

Form W-2 Wage and Tax Statement 1983 This information is being furnished to the Internal Revenue Service. OMB No. 1545-0008 Dept. of the Treasury I.R.S. Apr. 6/26/83 12281003

1040-2 (1983)

		Page 2	
33 Amount from line 32 (adjusted gross income)		33	66,412.
34a If you attach, complete Schedule A (Form 1040) and enter the amount from Schedule A, line 28. Caution: If you have unearned income and can be claimed as a dependent on your parent's return, check here <input type="checkbox"/> and see page 13 of the Instructions. Also see page 13 of the Instructions if: • You are married filing a separate return and your spouse itemizes deductions, OR • You file Form 4863, OR • You are a dual-status alien. 34b If you do not itemize deductions on Schedule A (Form 1040), complete the worksheet on page 14. Then enter the allowable part of your charitable contributions here		34a	9,093.
35 Subtract line 34a or 34b, whichever applies, from line 33		35	57,319.
36 Multiply \$1,000 by the total number of exemptions claimed on Form 1040, line 6e		36	2,000.
37 Taxable Income Subtract line 36 from line 35		37	55,319.
38 Tax Enter tax here and check if from <input type="checkbox"/> Tax Table, <input checked="" type="checkbox"/> Tax Rate Schedule X, Y, or Z, or <input type="checkbox"/> Schedule G		38	19,661.
39 Additional Taxes (See page 14 of Instructions.) Enter here and check if from <input type="checkbox"/> Form 4970, <input type="checkbox"/> Form 4872, <input type="checkbox"/> Form 5544, or <input type="checkbox"/> section 72 penalty taxes		39	
40 Total Add lines 38 and 39		40	19,661.
Credits  See instructions on page 14	41 Credit for the elderly (attach Schedules R & RP)	41	
	42 Foreign tax credit (attach Form 1116)	42	
	43 Investment credit (attach Form 346B)	43	
	44 Partial credit for political contributions	44	50.
	45 Credit for child and dependent care expenses (attach Form 2441)	45	
	46 Jobs credit (attach Form 5884)	46	
	47 Residential energy credit (attach Form 5695)	47	
48 Total credits Add lines 41 through 47	48	50.	
49 Balance Subtract line 48 from line 40 and enter difference (but not less than zero)	49	19,611.	
Other Taxes  Including Advance EIC Payments	50 Self-employment tax (attach Schedule SE)	50	
	51 Alternative minimum tax (attach Form 6251)	51	
	52 Tax from recapture of investment credit (attach Form 4255)	52	
	53 Social security tax on tip income not reported to employer (attach Form 4137)	53	
	54 Uncollected employee social security tax and RRTA tax on tips (from Form W-2)	54	
55 Tax on an IRA (attach Form 5329)	55		
56 Total tax Add lines 49 through 55	56	19,611.	
Payments  Attach Form W-2 (or 1099) to item	57 Federal income tax withheld	57	19,148.
	58 1983 estimated tax payments and amount applied from 1982 return	58	3,360.
	59 Earned income credit, if line 33 is under \$10,000 see page 16	59	
	60 Amount paid with Form 4868	60	
	61 Excess social security tax and RRTA tax withheld (two or more employers)	61	
	62 Credit for Federal tax on special fuels and oils (attach Form 4136)	62	
	63 Regulated investment company credit (attach Form 2439)	63	
64 Total payments Add lines 57 through 63	64	22,508.	
Refund or Amount You Owe	65 If line 64 is larger than line 56, enter amount OVERPAID	65	2,897.
	66 Amount of line 65 to be REFUNDED TO YOU	66	2,417.
	67 Amount of line 65 to be applied to your 1984 estimated tax	67	480.
	68 If line 56 is larger than line 64, enter AMOUNT YOU OWE. Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number and "1983 Form 1040" on it. (Check <input type="checkbox"/> if Form 2210 (2-21-83) is attached)	68	
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.			
Please Sign Here	Taxpayer's signature		Date
	Spouse's signature (if filing jointly, BOTH must sign)		Date
Paid Preparer's Use Only	Preparer's signature		Date
	Preparer's name (or firm's name if self-employed) 60 E 42ND STREET NEW YORK, N.Y.		Preparer's social security no. E.I. No. 11-2408598 ZIP code 10017

GERALDINE A (ZACCAR) FERRARO  
STATEMENT OF CONGRESSIONAL REIMBURSEMENTS AND EXPENSES

NOTE: Before preparing this statement, please read the accompanying information. Some reimbursements are not includible in gross income and other reimbursements, in some circumstances, need not be reported on your return. Do not include amounts received from non-Congressional sources. You may use Form 2106 in place of this statement (attached).

**Congressional Reimbursements for Expenses**

1. Reimbursement at the rate of 20 cents a mile for travel going to and returning from each regular session (2 USC sec. 43) ..... \$ 154
2. Reimbursement for other travel expenses..... \_\_\_\_\_
3. Reimbursement for other deductible expenses (if any)..... \_\_\_\_\_
4. Reimbursement for nondeductible expenses (if any)..... \_\_\_\_\_
5. Total reportable reimbursements..... \$ 154

**Expenses Deductible as Adjustments to Income**

6. Travel expenses: Living expenses in the Washington, D.C. area. The maximum amount allowable is \$3,000 (Internal Revenue Code 26 USC 162(a)) ..... \$ 3,000
7. Travel expenses: Other (attach detailed statement)..... \_\_\_\_\_
8. Other expenses (limited to amount on line 3)..... \_\_\_\_\_
9. Total expenses..... \$ 3,000
10. Excess reimbursement (excess of line 5 over line 9. Include on Form 1040, line 21)..... \$ \_\_\_\_\_
11. Deductible expenses (excess of line 9 over line 5. Include on Form 1040, line 24)..... \$ 2,846

**Expenses Deductible as Itemized Deductions**

NOTE: These expenses include deductible Congressional expenses, other than for travel, which were not reimbursed by Congressional allowances. They include those expenses which may have been reimbursed from outside sources, such as contributed funds. Specify the kind of expense and total all expenses of the same kind. If additional space is needed, list the expenses on a separate sheet. Write "See separate sheet attached" on line 12 and enter the total amount on line 13.

12. DUES..... \$ 155
- ..... \$ \_\_\_\_\_
13. Total expenses deductible. Include on line 26, Schedule A (Form 1040)..... \$ 155

Schedules A & B  
(Form 1040)

Schedule A - Itemized Deductions

OMB NO 1545-0047

1983

Department of the Treasury  
Internal Revenue Service

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

07

Name(s) as shown on Form 1040 <b>GERALDINE A (ZACCARD) FERRARO</b>		Your social security number	
<b>Medical and Dental Expenses</b> (Do not include expenses reimbursed or paid by others.) (See page 18 of instructions.)	1 Medicines and drugs	1	
	2 Write 1% of Form 1040, line 33	2	
	3 Subtract line 2 from line 1. If line 2 is more than line 1, write zero	3	
	4 Other medical and dental expenses:		
	a Doctors, dentists, nurses, hospitals, insurance premiums you paid for medical and dental care, etc.	4a	
	b Transportation	4b	
	c Other (list - include hearing aids, dentures, eyeglasses, etc.)	4c	
5 Add lines 3 through 4c	5		
6 Multiply amount on Form 1040, line 33, by 5% (0.05)	6		
7 Subtract line 6 from line 5. If line 6 is more than line 5, write zero	7		
<b>Taxes</b> (See page 19 of instructions.)	8 State and local income	8	9,299.
	9 Real estate	9	
	10 a General sales (see sales tax tables)	10a	729.
	b General sales on motor vehicles	10b	
	11 Other (list - include personal property)	11	
12 Add lines 8 through 11. Write your answer here	12		10,028.
<b>Interest Expense</b> (See page 20 of instructions.)	13 a Home mortgage interest paid to financial institutions	13a	
	b Home mortgage interest paid to individuals (show that person's name and address)	13b	
	14 Credit cards and charge accounts	14	
	15 Other (list)	15	
	16 Add lines 13a through 15. Write your answer here	16	
<b>Contributions</b> (See page 20 of instructions.)	17 a Cash contributions. (If you gave \$3,000 or more to any one organization, report those contributions on line 17b.)	17a	610.
	b Cash contributions totaling \$3,000 or more to any one organization. (Show to whom you gave and how much you gave.)	17b	
	18 Other than cash (attach required statement)	18	
	19 Carryover from prior years	19	
20 Add lines 17a through 19. Write your answer here	20		610.
<b>Casualty and Theft Losses</b>	21 Total casualty or theft losses (attach Form 4684)	21	
<b>Miscellaneous Deductions</b> (See page 21 of instructions.)	22 Union and professional dues	22	
	23 Tax return preparation fee	23	
	24 Other (list) <b>PROFESSIONAL DUES</b>	24	155.
	25 Add lines 22 through 24. Write your answer here	25	
<b>Summary of Itemized Deductions</b> (See page 21 of instructions.)	26 Add lines 7, 12, 16, 20, 21 and 25.	26	10,793.
	27 If you checked Form 1040 Filing Status box 2 or 5, write \$3,400 Filing Status box 1 or 4, write \$2,300 Filing Status box 3, write \$1,700	27	1,700.
	28 Subtract line 27 from line 26. Write your answer here and on Form 1040, line 34a. (If line 27 is more than line 26, see the instructions for line 26 on page 21.)	28	

**Part I Interest Income** If you received more than \$400 in interest or you received any interest from an All-Savers Certificate, you must complete Part I and list ALL interest received. If you received interest as a nominee for another, or you received or paid accrued interest on securities transferred between interest payment dates, please see page 22.

*(See pages 8 and 23 of instructions.)*

Interest income other than interest from All-Savers Certificates		Amount
1	Interest income from seller-financed mortgages (See Instructions and show name of payer.)	1
2	Other interest income (list name of payer) ▶	2
3 Add lines 1 and 2		3
Interest from All-Savers Certificates (ASCs). (See page 22.)		Amount
4		4
5	Add amounts on line 4	5
6	Write the amount of your ASC exclusion from the worksheet on page 22 of Instructions	6
7	Subtract line 6 from line 5	7
8	Add lines 3 and 7. Write your answer here and on Form 1040, line 8	8

**Part II Dividend Income** If you received more than \$400 in gross dividends (including capital gain distributions) and other distributions on stock, or you are electing to exclude qualified reinvested dividends from a public utility, complete Part II. If you received dividends as a nominee for another, see page 22.

*(See pages 9 and 23 of instructions.)*

Name of payer		Amount
9	DREYFUS FUND	472.
	RESERVE FUND	219.
10 Add amounts on line 9		691.
11	Capital gain distributions. Enter here and on line 15, Schedule D ▶	11
12	Non taxable distributions (See Instructions for adjustment to basis)	12
13	Exclusion of qualified reinvested dividends from a public utility. (See page 22 of Instructions.)	13
14	Add lines 11, 12, and 13	14
15	Subtract line 14 from line 10. Write your answer here and on Form 1040, line 9e	15

*\* If you received capital gain distributions for the year and you do not need Schedule D to report any other gains or losses do not file that schedule. Instead, enter 40% of your capital gain distributions on Form 1040, line 14.*

**Part III Foreign Accounts and Foreign Trusts** If you received more than \$400 of interest or dividends, OR if you had a foreign account or were a grantor of, or a transferor to, a foreign trust, you must answer both questions in Part III.

*(See page 23 of instructions.)*

	Yes	No
16 At any time during the tax year, did you have an interest in or a signature or other authority over a bank account, securities account, or other financial account in a foreign country? (See page 23 of the instructions for exceptions and filing requirements for Form 90-22.1)		X
17 If "Yes," write the name of the foreign country ▶ Were you the grantor of or transferor to, a foreign trust which existed during the current tax year, whether or not you have any beneficial interest in it? (If "Yes," you may have to file Forms 3520, 3520-A, or 926)		X

**SCHEDULE E**  
**(Form 1040)**

**Supplemental Income Schedule**

GMS No. 1545-0074

**1983**

Department of the Treasury  
Internal Revenue Service

(From rents and royalties, partnerships, estates, and trusts, etc.)

▶ Attach to Form 1040. ▶ See instructions for Schedule E (Form 1040).

12

Name(s) as shown on Form 1040

**GERALDINE A (ZACCARO) FERRARO**

Your social security number

**PART I - Rent and Royalty Income or Loss**

1 Are any of the expenses listed below for a vacation home or other recreational unit (see instructions)?  Yes  No

2 If you checked "Yes" to question 1, did you or a member of your family occupy the vacation home or other recreational unit for more than the greater of 14 days or 10% of the total days rented at fair rental value during the tax year?  Yes  No

Property Codes, Kind and Location of Property

<b>A</b>	
<b>B</b>	
<b>C</b>	

Rental and Royalty Income	Properties			Totals (Add columns A, B, and C)	
	A	B	C		
3 a Rents received				3	
b Royalties received					
<b>Rental and Royalty Expenses</b>					
4 Advertising	4			17	
5 Auto and travel	5				
6 Cleaning and maintenance	6				
7 Commissions	7				
8 Insurance	8				
9 Interest	9				
10 Legal and other professional fees	10				
11 Repairs	11				
12 Supplies	12				
13 Taxes (Do not include Windfall Profit Tax here. See Part III, line 37.)	13				
14 Utilities	14				
15 Wages and salaries	15				
16 Other (list) ▶					
17 Total expenses other than depreciation and depletion. Add lines 4 through 16	17				17
18 Depreciation expense or depletion	18				18
19 Total. Add lines 17 and 18	19				
20 Income or (loss) from rental or royalty properties. Subtract line 19 from line 3	20				
21 Add properties with profits on line 20, and write the total profits here				21	
22 Add properties with losses on line 20, and write the total (losses) here				22	
23 Combine amounts on lines 21 and 22, and write the net profit or (loss) here				23	
24 Net farm rental profit or (loss) from Form 4835, line 49				24	
25 Total rental or royalty income or (loss). Combine amounts on lines 23 and 24, and write the total here. If Parts II, III, and IV on page 2 do not apply to you, write the amount from line 25 on Form 1040, line 16. Otherwise, include the amount in line 3B on page 2 of Schedule E				25	

(ZACCARDI) FERRARO

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3532-72

UD

Schedule E (Form 1040) 1993 12 Page 2

Name(s) as shown on Form 1040 GERALDINE A (ZACCARDI) FERRARO Your social security number

**PART II. - Income or Losses from Partnerships, Estates or Trusts, or S Corporations**

If you report a loss below, and have amounts invested in that activity for which you are not at risk, you may have to file Form 6199. See instructions.

	(a) Name	(b) Check if foreign partnership	(c) Employer identification number	(d) Net loss (see instructions for at-risk limitations)	(e) Net income
Partnerships					
	26 Add amounts in columns (d) and (e) and write the total(s) here				26
	27 Combine amounts in columns (d) and (e), line 26, and write the net income or (loss)				27
	28 Deduction for section 179 property (from Form 1065, Schedule K-1). (See Instructions for limitations.)				28
	29 Total partnership income or (loss). Combine amounts on lines 27 and 28. Write the total here and include in line 39 below.				29
Estates or Trusts					
	30 Add amounts in columns (d) and (e) and write the total(s) here				30
	31 Total estate or trust income or (loss). Combine amounts in columns (d) and (e), line 30. Write the total here and include in line 39 below.				31
	SEE STATEMENT 2				4,082.
S Corporations					
	32 Add amounts in columns (d) and (e) and write the total(s) here				32 -4,082.
	33 Combine amounts in columns (d) and (e), line 32, and write the net income or (loss)				33 -4,082.
	34 Deduction for section 179 property (from Form 1120S, Schedule K-1). (See Instructions for limitations.)				34
	35 Total S corporation income or (loss). Combine amounts on lines 33 and 34. Write the total here and include in line 39 below.				35 -4,082.

**PART III. - Windfall Profit Tax Summary**

36	Windfall profit tax credit or refund received in 1993 (see instructions)	36
37	Windfall profit tax withheld in 1993 (see instructions)	37
38	Combine amounts on lines 36 and 37. Write the total here and include in line 39 below.	38

**PART IV. - Summary**

39	TOTAL income or (loss). Combine lines 25, 29, 31, 35, and 38. Write total here and on Form 1040, line 18.	39 -4,082.
40	Farmer's and fisherman: Write your share of GROSS FARMING AND FISHING INCOME applicable to Parts I and II.	40

**PART V. - Depreciation Claimed in Part I. - Complete only if property was placed in service before January 1, 1981. For more space, use Form 4562. If you placed any property in service after December 31, 1980, use Form 4562 for all property, do NOT complete Part V.**

	(a) Description of property	(b) Date acquired	(c) Cost or other basis	(d) Depreciation allowed or allowable in prior years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year
Property A							
	Totals (Property A)						
Property B							
	Totals (Property B)						
Property C							
	Totals (Property C)						

15-239613

ZACCARDI FERRARO

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3932-92

09

Form **2106**

**Employee Business Expenses**

Pub. No. 1545-0179

**1983**

Department of the Treasury  
Internal Revenue Service

(Please use Form 3903 to figure moving expense deduction.)

Attach to Form 1040.

Your name  
**GERALDINE A**

(**ZACCARDI FERRARO**)

Social security number

Occupation in which expenses were incurred

**CONGRESSWOMAN**

Employer's name

Employer's address

**PART I. - Employee Business Expenses Deductible in Figuring Adjusted Gross Income on Form 1040, Line 32-**

1 Reimbursed and unreimbursed fares for airplane, boat, bus, taxicab, train, etc.	1	
2 Reimbursed and unreimbursed meal, lodging, and other expenses while away from your tax home.	2	
3 Reimbursed and unreimbursed car expenses from Part II	3	
4 Reimbursed and unreimbursed outside salesperson's expenses other than those shown on lines 1 through 3. <i>Caution: Do not use this line unless you are an outside salesperson (see instructions).</i>	4	
5 Reimbursed expenses other than those shown on lines 1 through 3 (see instructions)	5	2,846.
6 Add lines 1 through 5.	6	2,846.
7 Employer's payments for these expenses only if not included on Form W-2	7	
8 If line 6 is more than line 7, subtract line 7 from line 6. Enter here and on Form 1040, line 24	8	2,846.
9 If line 7 is more than line 6, subtract line 6 from line 7. Enter here and on Form 1040, line 7	9	

SEE STATEMENT

**PART II. - Car Expenses (Use either your actual expenses or the mileage rate.)**

A. Number of months you used car for business during 1983	Car 1	Car 2	Car 3
	months	months	months
B. Total mileage for months on line A	miles	miles	miles
	miles	miles	miles
C. Business part of line B mileage	miles	miles	miles
	miles	miles	miles

Actual Expenses (include expenses on lines 1 and 2 only for the months shown on Line A, above)

1 Gasoline, oil, lubrication, etc.	1			
2 Other	2			
3 Total (add lines 1 and 2)	3			
4 Divide line C by line B, above	4	%	%	%
5 Multiply line 3 by line 4	5			
6 Depreciation (see instructions)	6			
7 Section 179 deduction (see instructions)	7			
8 Business parking fees and tolls	8			
9 Total (add lines 5 through 8). Enter here and in Part I, line 3	9			

**Mileage Rate**

10 Enter the smaller of (a) 15,000 miles or (b) the total mileage (Car 1 + Car 2 + Car 3) from line C, above	10	miles
11 Multiply line 10 by 20½¢ (11¢ if applicable, see instructions)	11	
12 Enter the total mileage, if any (Car 1 + Car 2 + Car 3) from line C that is over 15,000 miles	12	miles
13 Multiply line 12 by 11¢ and enter here	13	
14 Business part of car interest, parking fees, tolls, and State and local taxes (except gasoline tax)	14	
15 Total (add lines 11, 13, and 14). Enter here and in Part I, line 3	15	

**PART III. - Information About Educational Expenses Shown in Part I or on Schedule A (Form 1040)**

- Did you need this education to meet the basic requirements for your business or profession?  Yes  No
- Will this study program qualify you for a new business or profession?  Yes  No  
Note: If your answer to question 1 or 2 is "Yes," stop here. You cannot deduct these expenses, even if you do not intend to change your business or profession.
- If "No," list the courses you took and their relationship to your business or profession

1983 FEDERAL INCOME TAX STATEMENTS PAGE 1  
 STATEMENT 1 WAGES, SALARIES, TIPS, ETC.

EMPLOYERS NAME AND ADDRESS	INCOME TAX WITHHELD	WAGES SALARIES TIPS, ETC	FICA
US HOUSE OF REPRESENTATIVES	19,148	69,369	
TOTAL TAX WITHHELD, WAGES, AND FICA	19,148	69,369	0

STATEMENT 2 INCOME FROM S CORPORATIONS

NAME AND ADDRESS OF CORPORATION  
 P ZACCARD CO INC NO  
 13-2687158

ORDINARY INCOME -4,082

STATEMENT 3 - OTHER EMPLOYEE BUSINESS EXPENSES DEDUCTIBLE  
 IN FIGURING ADJUSTED GROSS INCOME - FORM 2106

OTHER EXPENSES

SCHEDULE

2,846

TOTAL OTHER BUSINESS EXPENSES

2,846

100-28-1600

(ZACCARO) FERRARD

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3932-92

1983 FEDERAL INCOME TAX STATEMENTS

PAGE 2

STATEMENT 4 MISCELLANEOUS INCOME

	SUBJECT TO SE TAX	OTHER TAXABLE INCOME	TOTAL TAXABLE INCOME
GROUP INSURANCE		550	550
HONDRARIUMS		4,600	4,600
	-----	-----	-----
TOTAL MISCELLANEOUS INCOME	0	5,150	5,150
	=====	=====	=====

100-28-1600 (ZACCARDI) FERRARO

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1983 FEDERAL INCOME TAX STATEMENTS

PAGE 3

STATEMENT 5 - INTEREST INCOME

RIDGEWOOD SAV	87
EAST RIVER	51
FED CR UNION	92
TOTAL INTEREST INCOME	----- 230 -----

Form 1040X  
OMB No. 1545-0047

Department of the Treasury—Internal Revenue Service

Amended U.S. Individual Income Tax Return

OMB No. 1545-0051

This return is for calendar year **1983**, OR fiscal year ended **EXHIBIT NO. 14, 19**

Your first name and initial (if joint return, also give spouse's name and initials) Last name  
**DEBORAH A (BACCALO) FERRARO**

Present home address (Number and street, including apartment number, or rural route)  
**22 B711 BARE RD**

City, town or post office, State, and ZIP code  
**FOFFO MILLS NY 11375**

Your social security number  
 \_\_\_\_\_

Spouse's social security number  
 \_\_\_\_\_

Telephone no. (optional)  
 \_\_\_\_\_

Enter below name and address as shown on original return (if same as above, write "Same"). If changing from separate to joint return, enter names and addresses used on original returns. (Note: You cannot change from joint to separate returns after the due date has passed.)

SAME

a. Service center where original return was filed  
**HOLTSVILLE NY**

b. Has original return for the year being changed been audited? . . .  Yes  No  
 If "No," have you been notified that it will be? . . . . .  Yes  No  
 If "Yes," identify IRS office \_\_\_\_\_

c. Filing status claimed. (Note: You cannot change from joint to separate returns after the due date has passed.)  
 On original return . . .  Single  Married filing joint return  Married filing separate return  Head of Household  Qualifying Widow(er)  
 On this return . . .  Single  Married filing joint return  Married filing separate return  Head of Household  Qualifying Widow(er)

Income and Deductions	A. As originally reported or as adjusted (See instructions)	B. Net change (Increase or Decrease)—explain on page 2	C. Correct amount
1 Total income (see instructions) . . . . .	71,232	16,258	16,258
2 Adjustments to income (see instructions) . . . . .	4,846	4,846	4,846
3 Adjusted gross income (subtract line 2 from line 1) . . . . .	66,386	2,412	2,412
4 Deductions (see instructions) . . . . .	9,093	9,093	9,093
5 Subtract line 4 from line 3 . . . . .	57,293	57,293	57,293
6 Exemptions from page 2, line 5 . . . . .	2,000	2,000	2,000
7 Taxable income (subtract line 6 from line 5) . . . . .	55,293	55,293	55,293
<b>Tax Liability</b>			
8 Tax (see instructions) (method used in column C . . . . .)	19,661	19,661	19,661
9 Credits (such as residential energy credit, credit for the elderly—see instructions)	50	50	50
10 Subtract line 9 from line 8 . . . . .	19,111	19,111	19,111
11 Other taxes (such as self-employment tax, alternative minimum tax) . . . . .			
12 Total tax liability (add line 10 and line 11) . . . . .	19,111	19,111	19,111
<b>Payments</b>			
13 Federal income tax withheld and excess FICA and RRTA tax withheld . . . . .	19,148	19,148	19,148
14 Estimated tax payments . . . . .	3,669	3,669	3,669
15 Earned income credit . . . . .			
16 Credits for Federal tax on special fuels, regulated investment company, etc.			
17 Amount paid with Form 2568 or Form 4868 (application for extension of time to file) . . . . .			
18 Amount paid with original return, plus additional tax paid after it was filed . . . . .			
19 Total of lines 13 through 18, column C . . . . .			22,817

**Refund or Amount You Owe**

20 Overpayment, if any, as shown on original return (or as previously adjusted) . . . . . **2,897**

21 Subtract line 20 from line 19 (see instructions) . . . . . **19,661**

**22 AMOUNT YOU OWE.** If line 12, column C is more than line 21, enter difference. If zero, pay full with this return . . . . .

**23 REFUND to be received.** If line 12, column C is less than line 21, enter difference . . . . . **493**

COPY

Under penalties of perjury, I declare that I have filed an original return and that I have examined this amended return, including accompanying schedules and statements, and to the best of my knowledge and belief this amended return is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he has any knowledge.

Your signature **[Signature]** Date \_\_\_\_\_ Spouse's signature (if filing jointly, BOTH must sign) **[Signature]**

Preparer's signature **[Signature]** Date **1/4/84** Check if self-employed  Preparer's social security no. \_\_\_\_\_

Firm's name (or your, if self-employed) and address **SKLOR & BRODEMAN CPA** E.I. No. \_\_\_\_\_  
**60 HAOP 40** ZIP code \_\_\_\_\_

**PART I.—Exemptions (See Form 1040 or Form 1040A Instructions)**

Complete lines 1 through 5 in all cases. Complete lines 6 and 7 only if you claim more exemptions.

	A. Number originally reported	B. Net change	C. Corrected number
1 Exemptions—yourself and spouse, 65 or over, blind . . . . .			
2 Your dependent children who lived with you . . . . .			
3 Other dependents . . . . .			
4 Total exemptions (add lines 1 through 3) . . . . .			
5 Multiply \$1,000 by the total number of exemptions claimed on line 4. Enter this amount here and, if applicable, on page 1, line 6 . . . . .			
6 Enter first names of your dependent children who lived with you, but were not claimed on original return: <span style="float: right;">Enter number ▶ <input type="checkbox"/></span>			
7 Other dependents not claimed on original return:			
(a) Name	(b) Relationship	(c) Number of months lived in your home	(d) Did dependent have income of \$1,000 or more?
			(e) Did you provide more than one-half of dependent's support?
Enter number ▶ <input type="checkbox"/>			

**PART II.—Explanation of Changes to Income, Deductions, and Credits**

Enter the line reference from page 1 for which you are reporting a change and give the reason for each change. Attach applicable schedules.

If the change pertains to a net operating loss carryback, an investment credit carryback, a WIN credit carryback, a jobs credit carryback, or a research credit carryback . . . . . Check here ▶

MISCELLANEOUS INCOME

NO HONORARIUMS -

AMOUNT REPORTED 4600

CORRECT AMOUNT 3600

DIFFERENCE 1000

COPY

**PART III.—Presidential Election Campaign Fund**

Checking below will not increase your tax or reduce your refund.

If you did not previously want to have \$1 go to the fund but now want to . . . . . Check here ▶

If joint return and if spouse did not previously want to have \$1 go to the fund but now wants to . . . . . Check here ▶

Department of the Treasury—Internal Revenue Service  
 For Privacy Act Notice, see page 3 of Instructions | For the year January 1–December 31, 1979, or other tax year beginning 1979, ending 1979

Name: JOHN A ZACCARO Last name  
 Your social security number: \_\_\_\_\_  
 Present home address (Number and street, including apartment number, or rural route): 22 DEEPCANE RD  
 Spouse's social security no.: \_\_\_\_\_  
 City, town or post office, State and ZIP code: FOREST HILLS NY 11375  
 Your occupation: ENGRER  
 Spouse's occupation: \_\_\_\_\_

Presidential Election Campaign Fund  
 Do you want \$1 to go to this fund?  Yes  No  
 If joint return, does your spouse want \$1 to go to this fund?  Yes  No  
 Note: Checking "Yes" will not increase your tax or reduce your refund.

Filing Status  
 1  Single  
 2  Married filing joint return (even if only one had income)  
 3  Married filing separate return. Enter spouse's s. s. no. above and full name here: GERALDINE  
 4  Head of household. (See page 7 of Instructions.) If qualifying person is your unmarried child, enter child's name:  
 5  Qualifying widow(er) with dependent child (Year spouse died: 19 ). (See page 7 of Instructions.)

Exemptions  
 Always check the box labeled Yourself.  
 Check other boxes if they apply.

a  Yourself  65 or over  Blind  
 b  Spouse  65 or over  Blind  
 c First names of your dependent children who lived with you: SEE SCHEDULE-1  
 Enter number of boxes checked on 6a and b: 1  
 Enter number of children listed: 1  
 d Other dependents:  
 (1) Name (2) Relationship (3) Number of months lived in your home (4) Did dependent have income of \$1,000 or more? (5) Did you provide more than one-half of dependent's support?  
 Enter number of other dependents: Add numbers entered in boxes above: 4

Income

Please attach Copy B of your Form W-2 here. If you do not have a W-2, see page 5 of Instructions.

Please attach check or money order here.

8	Wages, salaries, tips, etc.	8	34,104.
9	Interest income (attach Schedule B if over \$400)	9	1,439.
10a	Dividends (attach Schedule B if over \$400)	10a	
c	Subtract line 10b from line 10a	10c	
11	State and local income tax refunds (does not apply unless refund is for year you itemized deductions—see page 10 of Instructions).	11	
12	Alimony received	12	
13	Business income or (loss) (attach Schedule C)	13	
14	Capital gain or (loss) (attach Schedule D)	14	790.
15	Taxable part of capital gain distributions not reported on Schedule D (see page 10 of Instructions)	15	
16	Supplemental gains or (losses) (attach Form 4797)	16	
17	Fully taxable pensions and annuities not reported on Schedule E	17	
18	Pensions, annuities, rents, royalties, partnerships, estates or trusts, etc. (attach Schedule E)	18	3,450.-
19	Farm income or (loss) (attach Schedule F)	19	
20a	Unemployment compensation. Total amount received	20a	
b	Taxable part, if any, from worksheet on page 10 of Instructions	20b	
21	Other income (state nature and source—see page 10 of Instructions) SEE SCHEDULE-4	21	99,652.
22	Total Income. Add amounts in column for lines 8 through 21	22	91,779.

Adjustments to Income

23	Moving expense (attach Form 3903 or 3903F)	23	
24	Employee business expenses (attach Form 2106)	24	
25	Payments to an IRA (see page 11 of Instructions)	25	1,500.
26	Payments to a Keogh (H.R. 10) retirement plan	26	
27	Interest penalty on early withdrawal of savings	27	
28	Alimony paid (see page 11 of Instructions)	28	
29	Disability income exclusion (attach Form 2440)	29	
30	Total adjustments. Add lines 23 through 29	30	1,500.

Adjusted Gross Income

31	Adjusted gross income. Subtract line 30 from line 22. If this line is less than \$10,000, see page 3 of Instructions. If you want IRS to figure your tax, see page 4 of Instructions.	31	90,279.
----	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	----	---------

TRIPPLICATE

1 Control number <b>22222</b>	2 Employer's State number <b>22222</b>	
3 Employer's name, address, and ZIP code <b>Freedom Realty Corp. 22/o P. Zaccaro Co., Inc. 218 Lafayette St. New York, NY 10012</b>		
4 Subtotal Correction Yield	5 Employer's identification number	6 Address EC payment
7	8 Employer's social security number	9 Federal income tax withheld
10	11 RICA tax withheld	12 Total RICA wages
11	13 Employee's name (first, middle, last)	14
12	15	16
13	17 Employee's address and ZIP code	18
14	19 State income tax withheld	20 Name of State
15	21 Local income tax withheld	22
16	23	24
17	25	26
18	27	28
19	29	30
20	31	32
21	33	34
22	35	36
23	37	38
24	39	40
25	41	42
26	43	44
27	45	46
28	47	48
29	49	50
30	51	52
31	53	54
32	55	56
33	57	58
34	59	60
35	61	62
36	63	64
37	65	66
38	67	68
39	69	70
40	71	72
41	73	74
42	75	76
43	77	78
44	79	80
45	81	82
46	83	84
47	85	86
48	87	88
49	89	90
50	91	92
51	93	94
52	95	96
53	97	98
54	99	100

Form W-2 Wage and Tax Statement 1979

Copy C For Employee's records  
This information is being furnished to the Internal Revenue Service.

1 Control number <b>2222</b>	2 Employer's State number <b>06-88765</b>
3 Employer's name, address, and ZIP code <b>P. Zaccaro Co., Inc. 218 Lafayette St. New York, NY 10012</b>	
4 Subtotal <input type="checkbox"/> Void <input checked="" type="checkbox"/> Corrected	5 Employer's identification number <b>13-2682158</b>
6 Employer's social security number <b>2601-60</b>	7 Advance BC payment <b>1,403.83</b>
8 Employer's name (first, middle, last) <b>John Zaccaro</b>	9 Federal income tax withheld <b>29,104.00</b>
10 Wages, tips, other compensation <b>22,900.00</b>	11 RCA tax withheld <b>22,900.00</b>
12 Total RCA wages <b>22,900.00</b>	13 State income tax withheld <b>960.80</b>
14 Local income tax withheld <b>403.90</b>	15 State wages, tips, etc. <b>22,900.00</b>
16 Local wages, tips, etc. <b>22,900.00</b>	17 Name of State <b>NY</b>
18 Name of locality <b>NY</b>	19 Name of locality <b>NY</b>
17 Employer's address and ZIP code <b>22 Deepdene Road Forest Hills New York, NY 11375</b>	20 Total FICA wages <b>22,900.00</b>

**Form W-2 Wage and Tax Statement 1979**

Copy C For Employee's records  
This information is being furnished to the Internal Revenue Service.

<b>Tax Computation</b> (See instructions on page 12)	32	Amount from line 31 (adjusted gross income) . . . . .	32	90,279.
	33	If you do not itemize deductions, enter zero . . . . . If you itemize, complete Schedule A (Form 1040) and enter the amount from Schedule A, line 41 . . . . . Caution: If you have unearned income and can be claimed as a dependent on your parent's return, check here <input type="checkbox"/> and see page 12 of the instructions. Also see page 12 of the instructions if: • You are married filing a separate return and your spouse itemizes deductions, OR • You file Form 4563, OR • You are a dual-status alien.	33	31,629.
	34	Subtract line 33 from line 32. Use the amount on line 34 to find your tax from the Tax Tables, or to figure your tax on Schedule TC, Part I . . . . . Use Schedule TC, Part I, and the Tax Rate Schedules ONLY if: • Line 34 is more than \$20,000 (\$40,000 if you checked Filing Status Box 2 or 6), OR • You have more exemptions than are shown in the Tax Table for your filing status, OR • You use Schedule G or Form 4726 to figure your tax. Otherwise, you MUST use the Tax Tables to find your tax.	34	58,448.
	35	Tax. Enter tax here and check if from <input type="checkbox"/> Tax Tables or <input checked="" type="checkbox"/> Schedule TC . . . . .	35	21,478.
<b>Credits</b>	36	Additional taxes. Check if from <input type="checkbox"/> Form 4970, <input type="checkbox"/> Form 4972, <input type="checkbox"/> Form 5544, <input type="checkbox"/> Form 5405, or <input type="checkbox"/> Section 72(m)(5) penalty tax (See page 12 of instructions.) . . . . .	36	
	37	Total. Add lines 35 and 36 . . . . .	37	21,478.
	38	Credit for contributions to candidates for public office . . . . .	38	90.
	39	Credit for the elderly (attach Schedules R&RP) . . . . .	39	
	40	Credit for child and dependent care expenses (attach Form 2441) . . . . .	40	
	41	Investment credit (attach Form 3468) . . . . .	41	
	42	Foreign tax credit (attach Form 1116) . . . . .	42	
	43	Work incentive (WIN) credit (attach Form 4874) . . . . .	43	
	44	Jobs credit (attach Form 5884) . . . . .	44	
	45	Residential energy credits (attach Form 5695) . . . . .	45	300.
46	Total credits. Add lines 38 through 45 . . . . .	46	390.	
47	Balance. Subtract line 46 from line 37 and enter difference (but not less than zero) . . . . .	47	21,628.	
<b>Other Taxes</b> (Including Advance EIC Payments)	48	Self-employment tax (attach Schedule SE) . . . . .	48	
	49a	Minimum tax. Attach Form 4625 and check here <input type="checkbox"/> . . . . .	49a	
	49b	Alternative minimum tax. Attach Form 6251 and check here <input type="checkbox"/> . . . . .	49b	
	50	Tax from recomputing prior-year investment credit (attach Form 4255) . . . . .	50	
	51a	Social security (FICA) tax on tip income not reported to employer (attach Form 4137) . . . . .	51a	
51b	Uncollected employee FICA and RRTA tax on tips (from Form W-2) . . . . .	51b		
52	Tax on an IRA (attach Form 5329) . . . . .	52		
53	Advance earned income credit payments received (from Form W-2) . . . . .	53		
54	Total. Add lines 47 through 53 . . . . .	54	21,628.	
<b>Payments</b> Attach Forms W-2, W-2S, and W-2P to front.	55	Total Federal income tax withheld . . . . .	55	2,492.
	56	1979 estimated tax payments and credit from 1978 return . . . . .	56	18,000.
	57	Earned income credit. If line 32 is under \$10,000, see page 2 of instructions . . . . .	57	
	58	Amount paid with Form 4868 . . . . .	58	
	59	Excess FICA and RRTA tax withheld (two or more employers) . . . . .	59	307.
	60	Credit for Federal tax on special fuels and oils (attach Form 4136 or 4136-7) . . . . .	60	
	61	Regulated Investment Company credit (attach Form 2439) . . . . .	61	
62	Total. Add lines 55 through 61 . . . . .	62	21,299.	
<b>Refund or Balance Due</b>	63	If line 62 is larger than line 54, enter amount OVERPAID . . . . .	63	
	64	Amount of line 63 to be REFUNDED TO YOU . . . . .	64	
	65	Amount of line 63 to be credited on 1980 estimated tax . . . . .	65	
66	If line 54 is larger than line 62, enter BALANCE DUE. Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number on check or money order . . . . . (Check <input type="checkbox"/> if Form 2210 (2210F) is attached.) \$	66	329.	

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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

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

Preparer's signature and date \_\_\_\_\_ Check if self-employed  Preparer's social security no. \_\_\_\_\_

Firm's name (or yours, if self-employed) and address \_\_\_\_\_ SELGER & BRESSMAN CPA  
60 E 42ND STREET NY  
NEW YORK NY

E.I. No. 11-240898  
ZIP code 10017

**Schedules A & B—Itemized Deductions AND Interest and Dividend Income**

**1979**

Department of the Treasury  
Internal Revenue Service

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

08

Name(s) as shown on Form 1040

Your social security number

**JOHN A ZACCARO**

**Schedule A—Itemized Deductions**

<b>Medical and Dental Expenses</b> (not paid or reimbursed by insurance or otherwise) (See page 16 of instructions.)		<b>Contributions</b> (See page 17 of instructions.)	
1 One-half (but not more than \$150) of insurance premiums you paid for medical care. (Be sure to include in line 10 below.) ▶	150.	21 a Cash contributions for which you have receipts, cancelled checks or other written evidence	912.
2 Medicine and drugs		b Other cash contributions (show to whom you gave and how much you gave) ▶	
3 Enter 1% of Form 1040, line 31	903.		
4 Subtract line 3 from line 2. If line 3 is more than line 2, enter zero	0.	22 Other than cash (see page 17 of instructions for required statement)	
5 Balance of insurance premiums for medical care not entered on line 1	150.	23 Carryover from prior years	
6 Other medical and dental expenses:		24 Total contributions (add lines 21a through 23). Enter here and on line 36 ▶	912.
a Doctors, dentists, nurses, etc.			
b Hospitals			
c Other (itemize—include hearing aids, dentures, eyeglasses, transportation, etc.) ▶			
		<b>Casualty or Theft Loss(es)</b> (See page 18 of instructions.)	
		25 Loss before insurance reimbursement	
		26 Insurance reimbursement	
		27 Subtract line 26 from line 25. If line 26 is more than line 25, enter zero	
		28 Enter \$100 or amount on line 27, whichever is smaller	
7 Total (add lines 4 through 6c)	150.	29 Total casualty or theft loss(es) (subtract line 28 from line 27). Enter here and on line 37 ▶	
8 Enter 3% of Form 1040, line 31	2,708.		
9 Subtract line 8 from line 7. If line 8 is more than line 7, enter zero	0.	<b>Miscellaneous Deductions</b> (See page 18 of instructions.)	
10 Total medical and dental expenses (add lines 1 and 9). Enter here and on line 33 ▶	150.	30 Union dues	
		31 Other (itemize) ▶	24.
		<b>Taxes</b> (See page 16 of instructions.)	
		Note: Gasoline taxes are no longer deductible.	
11 State and local income	22,433.	32 Total miscellaneous deductions (add lines 30 and 31). Enter here and on line 38 ▶	24.
12 Real estate	5,084.		
13 General sales (see sales tax tables)	1,006.	<b>Summary of Itemized Deductions</b> (See page 18 of instructions.)	
14 Personal property		33 Total medical and dental—from line 10	150.
15 Other (itemize) ▶		34 Total taxes—from line 16	28,523.
		35 Total interest—from line 20	3,918.
		36 Total contributions—from line 24	912.
		37 Total casualty or theft loss(es)—from line 29	
		38 Total miscellaneous—from line 32	24.
		39 Add lines 33 through 38 ▶	33,527.
		40 If you checked Form 1040, Filing Status box 2 or 5, enter \$3,400	
		1 or 4, enter \$2,300	
		3, enter \$1,700	1,700.
		41 Subtract line 40 from line 39. Enter here and on Form 1040, line 33. (If line 40 is more than line 39, see the instructions for line 41 on page 18.) ▶	31,827.
16 Total taxes (add lines 11 through 16). Enter here and on line 34 ▶	28,523.		
<b>Interest Expense</b> (See page 17 of instructions.)			
17 Home mortgage	1,353.		
18 Credit and charge cards			
19 Other (itemize) ▶ SEE SCHEDULE-11	2,565.		
20 Total interest expense (add lines 17 through 19). Enter here and on line 35 ▶	3,918.		

TRIPPLICATE



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SCHEDULE D (Form 1040)

Capital Gains and Losses (Examples of property to be reported on this Schedule are gains and losses on stocks, bonds, and similar investments, and gains (but not losses) on personal assets such as a home or jewelry.)

1979 12

Name(s) as shown on Form 1040

Your social security number

JOHN A ZACCARO

Caution: Columns f and g are not the same as last year. Most other lines have also been changed.

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

Table with 7 columns: a. Kind of property and description, b. Date acquired, c. Date sold, d. Gross sales price less expense of sale, e. Cost or other basis, f. LOSS, g. GAIN. Includes summary rows 2-8.

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

Table with 7 columns: a. Kind of property and description, b. Date acquired, c. Date sold, d. Gross sales price less expense of sale, e. Cost or other basis, f. LOSS, g. GAIN. Includes summary rows 9-20.

TRIPPLICATE

**Part III Summary of Parts I and II**

21	Combine lines 8 and 20, and enter the net gain or (loss) here . . . . .	21	1,826
<p>Note: Do not complete line 22 if lines 20 and 21 show a gain, and there is a net gain on line 7 or 19. Instead, complete Part IV.</p>			
22	If line 21 shows a gain—		
	a Enter 60% of line 20 or 60% of line 21, whichever is smaller. Enter zero if there is a loss or no entry on line 20 *	22a	1,096
	b Subtract line 22a from line 21. Enter here and on Form 1040, line 14 . . . . .	22b	710
23	If line 21 shows a loss—		
	a Enter one of the following amounts:		
	(i) If line 8 is zero or a net gain, enter 50% of line 21.		
	(ii) If line 20 is zero or a net gain, enter line 21; or,		
	(iii) If line 8 and line 20 are net losses, enter amount on line 8 added to 50% of the amount on line 20 . . . . .	23a	
	b Enter here and enter as a loss on Form 1040, line 14, the smallest of:		
	(i) The amount on line 23a,		
	(ii) \$3,000 (\$1,500 if married and filing a separate return); or,		
	(iii) Taxable income, as adjusted . . . . .	23b	
<p>Note: If the loss on line 23a is more than the loss shown on line 23b, complete Part V to determine post-1969 capital loss carryovers from 1979 to 1980.</p>			

**Part IV Computation of Capital Gain Deduction for Sales or Exchanges Before 11/1/78**

24	Enter the smaller of line 20 or line 21 (or Form 4798, lines 8 and 9) . . . . .	24	
25	If line 18 (or Form 4798, line 5) is a gain, combine lines 6 and 18 (or Form 4798, lines 1 and 5), and enter here. If this line or line 18 (or Form 4798, line 5) shows a loss or zero, skip to line 29 and enter zero on line 27 . . . . .	25	
26	Enter smaller of line 18 (or Form 4798, line 5) or line 25 . . . . .	26	
27	Enter smaller of line 24 or line 26 . . . . .	27	
28	Enter 60% of amount on line 27 . . . . .	28	
29	Subtract line 27 from line 24 . . . . .	29	
30	Enter 50% of amount on line 29 . . . . .	30	
31	Add line 28 and line 30. This is your capital gain deduction * . . . . .	31	
32	Subtract line 31 from line 21 (or Form 4798, line 9). Enter here and on Form 1040, line 14 . . . . .	32	

**Part V Computation of Post-1969 Capital Loss Carryovers from 1979 to 1980**  
(Complete this part if the loss on line 23a is more than the loss shown on line 23b)

**Section A—Short-term Capital Loss Carryover**

33	Enter loss shown on line 8; if none, enter zero and skip lines 34 through 38—then go to line 39 . . . . .	33	
34	Enter gain shown on line 20. If that line is blank or shows a loss, enter zero . . . . .	34	
35	Reduce any loss on line 33 to the extent of any gain on line 34 . . . . .	35	
36	Enter amount shown on line 23b . . . . .	36	
37	Enter smaller of line 35 or 36 . . . . .	37	
38	Subtract line 37 from line 35 . . . . .	38	
<p>Note: The amount on line 38 is the part of your short-term capital loss carryover from 1979 to 1980 that is from years beginning after 1969.</p>			

**Section B—Long-term Capital Loss Carryover**

39	Subtract line 37 from line 36 (Note: If you skipped lines 34 through 38, enter amount from line 23b) . . . . .	39	
40	Enter loss from line 20; if none, enter zero and skip lines 41 through 44 . . . . .	40	
41	Enter gain shown on line 8. If that line is blank or shows a loss, enter zero . . . . .	41	
42	Reduce any loss on line 40 to the extent of any gain on line 41 . . . . .	42	
43	Multiply amount on line 39 by 2 . . . . .	43	
44	Subtract line 43 from line 42 . . . . .	44	
<p>Note: The amount on line 44 is the part of your long-term capital loss carryover from 1979 to 1980 that is from years beginning after 1969.</p>			

\* If the amount you enter on this line is other than zero, you may be liable for the alternative minimum tax. See Form 6251.

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002085

SCHEDULE E (Form 1040)

Supplemental Income Schedule

1979

Department of the Treasury Internal Revenue Service

(From pensions and annuities, rents and royalties, partnerships, estates and trusts, etc.) Attach to Form 1040. See instructions for Schedule E (Form 1040).

13

Name(s) as shown on Form 1040

Your social security number

JOHN A ZACCARO

Part I Pension and Annuity Income. If fully taxable, do not complete this part. Enter amount on Form 1040, line 17

For one pension or annuity not fully taxable, complete this part. If you have more than one pension or annuity that is not fully taxable, attach a separate sheet listing each one with the appropriate data and enter combined total of taxable parts on line 4.

1a Did you and your employer contribute to the pension or annuity? 1b If "Yes," do you expect to get back your contribution within 3 years from the date you receive the first payment? 1c If "Yes," show: Your contribution > \$ Contribution received in prior years > 1d 2 Amount received this year 3 Amount on line 2 that is not taxable 4 Taxable part (subtract line 3 from line 2). Enter here and include in line 18 below

Part II Rent and Royalty Income or Loss. If you need more space, attach a separate sheet.

5a Have you claimed expenses connected with your vacation home (or other dwelling unit) rented to others (see instructions)? 5b If "Yes," did you or a member of your family occupy the vacation home (or other dwelling unit) for more than 14 days during the tax year? 6a Did you elect to claim amortization (under section 191) or depreciation (under section 167(e)) for a rehabilitated certified historic structure (see instructions)? 6b Amortizable basis (see instructions)

Table with 6 columns: (a) Property and (b) through (g) amounts. Rows for Property A, B, C, D, E, and Totals. Total amount is 235.

9 Total rent and royalty income or (loss). Combine amounts in columns (f) and (g), line 8. Enter here and include in line 18 below. 9 235-

Part III Income or Losses from

Partnerships section with columns for (a) Name, (b) Employer identification number, (c) Loss, and (d) Income. Includes line 10-13 for partnership income/loss totaling 3,315.

Estates or trusts section with lines 14-15 for estate or trust income/loss.

Small business corporations section with lines 16-17 for small business corporation income/loss.

Part IV 18 TOTAL income or (loss). Combine lines 4, 9, 13, 15, and 17. Enter here and on Form 1040, line 18. 18 3,550-

19 Enter your share of gross farming and fishing income applicable to Parts II and III. 19

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002083

**SCHEDULE G**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Income Averaging**

▶ See instructions on pages 2 and 3.  
▶ Attach to Form 1040.

**1979**

18

Name(s) as shown on Form 1040

**JOHN A ZACCARO**

Your social security number

Base Period Income and Adjustments	(a)	(b)	(c)	(d)
	1st preceding base period year 1978	2d preceding base period year 1977	3rd preceding base period year 1976	4th preceding base period year 1975
1 Enter amount from: Form 1040 (1977 and 1978)—line 34 Form 1040A (1977 and 1978)—line 10	52,562.	21,378.		
2 Multiply \$750 by the total number of exemptions claimed in 1977 and 1978.	3,000.	3,000.		
3 Taxable income (subtract line 2 from line 1). If less than zero, enter zero (see instructions).	49,562.	18,378.	6,694.	9,068.
4 Income earned outside of the United States or within U.S. possessions and excluded under sections 911 and 931				
5 On year 1979 (2 or 5 enter \$3,200; Form 1040, 8 (1 or 4 enter \$2,200) (a) (c) and (d) you checked box 3 enter \$1,600			1,600.	1,600.
6 Base period income (add lines 3, 4 and 5)	49,562.	18,378.	7,694.	6,668.
<b>Computation of Averageable Income</b>				
7 Taxable income for 1979 from Schedule TC (Form 1040), Part I, line 3			7 44,448.	
8 Certain amounts received by owner-employees subject to a penalty under section 72(m)(5)			8	
9 Subtract line 8 from line 7			9 54,448.	
10 Excess community income			10	
11 Adjusted taxable income (subtract line 10 from line 9). If less than zero, enter zero				11 54,448.
12 Add columns (a) through (d), line 6, and enter here			12 82,302.	13 24,691.
13 Enter 30% of line 12				
14 Averageable income (subtract line 13 from line 11)				14 29,757.

If line 14 is \$3,000 or less, do not complete the rest of the form. You do not qualify for income averaging.

<b>Computation of Tax</b>				
15 Amount from line 13				15 24,691.
16 20% of line 14				16 5,951.
17 Total (add lines 15 and 16)				17 30,642.
18 Excess community income from line 10				18
19 Total (add lines 17 and 18)				19 30,642.
20 Tax on amount on line 19* (see caution below)				20 10,186.
21 Tax on amount on line 17* (see caution below)			21 10,186.	
22 Tax on amount on line 15* (see caution below)			22 7,239.	
23 Subtract line 22 from line 21			23 2,948.	
24 Multiply the amount on line 23 by 4				24 11,792.
Note: If no entry was made on line 8 above, skip lines 25 through 27 and go to line 28.				
25 Tax on amount on line 7* (see caution below)			25	
26 Tax on amount on line 9* (see caution below)			26	
27 Subtract line 26 from line 25				27
28 Tax (add lines 20, 24, and 27). Enter here and on Schedule TC (Form 1040), Part I, line 4 and check Schedule G box.				28 21,978.

\*Caution: Use Tax Rate Schedules X, Y or Z from the Form 1040 Instructions to figure your tax on lines 20, 21, 22, 25 and 26. Do not use tax tables.

Page 2 of Schedule G —

DOES APPLY

DOES NOT APPLY

117000-2250-03

002009

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

**Computation of Social Security Self-Employment Tax**  
▶ See Instructions for Schedule SE (Form 1040).  
▶ Attach to Form 1040.

**1979**  
14

Name of self-employed person (as shown on social security card) **JOHN A ZACCARD** Social security number of self-employed person ▶

**Part I** Computation of Net Earnings from FARM Self-employment

**Regular Method**

1 Net profit or (loss) from:	
a Schedule F (Form 1040) . . . . .	1a
b Farm partnerships . . . . .	1b
2 Net earnings from farm self-employment (add lines 1a and 1b) . . . . .	2
<b>Farm Optional Method</b>	
3 If gross profits from farming are:	3
a Not more than \$2,400, enter two-thirds of the gross profits . . . . .	
b More than \$2,400 and the net farm profit is less than \$1,600, enter \$1,600 . . . . .	
4 Enter here and on line 12a, the amount on line 2, or line 3 if you elect the farm optional method . . . . .	4

**Part II** Computation of Net Earnings from NONFARM Self-employment

**SE**

**Regular Method**

5 Net profit or (loss) from:	
a Schedule C (Form 1040) . . . . .	5a
b Partnerships, joint ventures, etc. (other than farming) . . . . .	5b
c Service as a minister, member of a religious order, or a Christian Science practitioner. (Include rental value of parsonage or rental allowance furnished.) If you filed Form 4361 and have not revoked that exemption, check here <input type="checkbox"/> and enter zero on this line . . . . .	5c
d Service with a foreign government or international organization . . . . .	5d
e Other (specify) ▶ <b>SEE SCHEDULE 4</b> . . . . .	5e
6 Total (add lines 5a through 5e) . . . . .	6
7 Enter adjustments if any (attach statement, see page 29 of Instructions) . . . . .	7
8 Adjusted net earnings or (loss) from nonfarm self-employment (line 6, as adjusted by line 7) . . . . .	8
Note: If line 8 is \$1,600 or more or if you do not elect to use the Nonfarm Optional Method, skip lines 9 through 11 and enter amount from line 8 on line 12b, Part III.	
<b>Nonfarm Optional Method</b>	
9 a Maximum amount reportable under both optional methods combined (farm and nonfarm) . . . . .	9a
b Enter amount from line 3. (If you did not elect to use the farm optional method, enter zero.) . . . . .	9b
c Balance (subtract line 9b from line 9a) . . . . .	9c
10 Enter two-thirds of gross nonfarm profits or \$1,600, whichever is smaller . . . . .	10
11 Enter here and on line 12b, the amount on line 9c or line 10, whichever is smaller . . . . .	11

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

12 Net earnings or (loss):	
a From farming (from line 4) . . . . .	12a
b From nonfarm (from line 8, or line 11 if you elect to use the Nonfarm Optional Method) . . . . .	12b
13 Total net earnings or (loss) from self-employment reported on lines 12a and 12b. (If line 13 is less than \$400, you are not subject to self-employment tax. Do not fill in rest of schedule) . . . . .	13
14 The largest amount of combined wages and self-employment earnings subject to social security or railroad retirement taxes for 1979 is . . . . .	14
15 a Total "FICA" wages (from Forms W-2) and "RRTA" compensation . . . . .	15a
b Unreported tips subject to FICA tax from Form 4137, line 9 or to RRTA . . . . .	15b
c Add lines 15a and 15b . . . . .	15c
16 Balance (subtract line 15c from line 14) . . . . .	16
17 Self-employment income—line 13 or 16, whichever is smaller . . . . .	17
18 Self-employment tax. (If line 17 is \$22,900, enter \$1,854.90; if less, multiply the amount on line 17 by .081.) Enter here and on Form 1040, line 48 . . . . .	18

TRIPPLICATE

115065-2250-99

002085

SCHEDULE TC  
(Form 1040)

Tax Computation Schedule

1979

Department of the Treasury  
Internal Revenue Service

Attach to Form 1040.

Name(s) as shown on Form 1040  
JOHN A ZACCARO

Your social security number

Part I Computation of Tax for Taxpayers Who Cannot Use the Tax Tables

Use this part to figure your tax if:

Your income on Form 1040, line 34, is more than \$20,000 and you checked Filing Status Box 1, 3, or 4 on Form 1040.

Your income on Form 1040, line 34, is more than \$40,000 and you checked Filing Status Box 2 or 5 on Form 1040.

You had more exemptions than were

shown in the Tax Table for your filing status.

You figure your tax using Schedule G (Income Averaging) or Form 4726 (Maximum Tax on Personal Service Income).

1 Enter the amount from Form 1040, line 34 . . . . .	1	58,446.
2 Multiply \$1,000 by the total number of exemptions claimed on Form 1040, line 7 . . . . .	2	4,000.
3 Taxable income. Subtract line 2 from line 1. (Figure your tax on this amount by using the Tax Rate Schedules or one of the other methods listed on line 4.) . . . . .	3	54,446.
4 Income tax. Enter tax and check if from: <input type="checkbox"/> Tax Rate Schedule X, Y, or Z, <input checked="" type="checkbox"/> Schedule G, or <input type="checkbox"/> Form 4726. Also enter on Form 1040, line 35 . . . . .	4	21,978.

Part II Computation for Certain Taxpayers Who MUST Itemize Deductions

If you are included in one of the groups below, you MUST itemize. If you must itemize and the amount on Schedule A (Form 1040), line 40, is more than your itemized deductions on Schedule A, line 39, you must complete Part II before figuring your tax.

Note: If your earned income is more than your itemized deductions, you don't have to fill in Schedule A. Just enter your earned income in Part II, line 3, of this schedule, unless you are married filing a separate return and your spouse itemizes deductions. Generally, your earned income is the total of any amounts on Form 1040, lines 8, 13, and 19. See page 12 of the instructions for Form 1040 for more details.

line 3, of this schedule. If this is the case, don't complete Part II. Go back to Form 1040, line 33, and enter \$0. Then go to Form 1040, line 34.)

C. You file Form 4563 to exclude income from sources in U.S. possessions. (Please see Form 4563, and Publication 570, Tax Guide for U.S. Citizens Employed in U.S. Possessions, for more details.)

You MUST itemize your deductions if:

A. You can be claimed as a dependent on your parents' return and had interest, dividends, or other unearned income of \$1,000 or more and had earned income of less than \$2,300 if single (less than \$1,700 if married filing a separate return).

B. You are married filing a separate return and your spouse itemizes deductions. (There is an exception to this rule. You don't have to itemize if your spouse must itemize only because he or she is described in A and enters earned income instead of itemized deductions on Part II,

D. You had dual status as a nonresident alien for part of 1979, and during the rest of the year you were either a resident alien or a U.S. citizen. However, you don't have to itemize if at the end of 1979, you were married to a U.S. resident or citizen and file a joint return reporting your combined worldwide income.

1 Enter the amount from Form 1040, line 31 . . . . .	1	
2 If you checked Form 1040, Filing Status Box: [2 or 5, enter \$3,400] [1 or 4, enter \$2,300] [3, enter \$1,700] . . . . .	2	
3 Enter the amount from Schedule A, line 39 . . . . .	3	
Caution: If you can be claimed as a dependent on your parents' return, see the Note above. Be sure you check the box below line 33 of Form 1040.		
4 Subtract line 3 from line 2 . . . . .	4	
5 Add lines 1 and 4. Enter here and on Form 1040, line 34. (Leave Form 1040, line 33 blank. Disregard the instruction to subtract line 33 from line 32. Follow the rest of the instructions for Form 1040, line 34.) . . . . .	5	

The example below may help you to complete Part II.

Example—Walter Green, a single individual, is claimed as a dependent on his parents' return. Walter's adjusted gross income, Form 1040, line 31, is \$4,000. Of this amount, \$1,500 was earned income from a summer job and \$2,500 was unearned income that he received as a beneficiary of a trust. Because Walter is being claimed as a dependent on his parents' return and has unearned income of \$1,000 or more and earned income of less than

\$2,300, he must use Part II of Schedule TC. Walter knows that his total itemized deductions are only \$500. Since this is less than his earned income (\$1,500), he does not have to complete Schedule A. Walter enters \$2,300, the zero bracket amount for a single individual, on line 2 of Part II and his earned income on line 3. He completes Part II as shown below and enters the total of \$4,800 on Form 1040, line 34. He then figures his tax using the Tax Tables as explained in the instructions for lines 34 and 35 on page 12.

1 Adjusted gross income . . . . .	\$4,000
2 Zero bracket amount for a single individual . . . . .	\$2,300
3 Earned income . . . . .	1,500
4 Subtract line 3 from line 2 . . . . .	800
5 Add lines 1 and 4. Enter here and on Form 1040, line 34 . . . . .	\$4,800

Note: If Walter's itemized deductions are more than his earned income, he must complete Schedule A first.

TRIPPLICATE



Form **6251**

**Alternative Minimum Tax Computation**

1979

Department of the Treasury  
Internal Revenue Service

Attach to Forms 1040, 1041 or 990-T (Trust).

30

Name(s) as shown on tax return

Identifying number

**JOHN A ZACCARD**

<b>1</b> Adjusted gross income from Form 1040, line <b>32</b> (estates and trusts—see instructions) . . . . .		<b>1</b>	<b>90,279.</b>
<b>2</b> Deductions (applies to individuals only):			
<b>a</b> Enter amount from Form 1040, line <b>33</b> . . . . .	<b>2a</b>		<b>31,827.</b>
<b>b</b> Do you: Form 1040, if you checked Filing Status box: 2 or 5, enter \$3,400 1 or 4, enter \$2,500 3, enter \$1,700 . . . . .	<b>2b</b>		<b>1,700.</b>
<b>c</b> Multiply \$1,000 by the total number of exemptions on Form 1040, line . . . . .	<b>2c</b>		<b>4,000.</b>
<b>d</b> Add lines 2a through 2c (estates and trusts, enter zero) . . . . .	<b>2d</b>		<b>37,527.</b>
<b>3</b> Subtract line 2d from line 1 . . . . .		<b>3</b>	<b>52,752.</b>
<b>4</b> Tax preference items:			
<b>a</b> Adjusted itemized deductions . . . . .	<b>4a</b>		
<b>b</b> Capital gain deduction . . . . .	<b>4b</b>		<b>1,096.</b>
<b>c</b> Add lines 4a and 4b . . . . .	<b>4c</b>		<b>1,096.</b>
<b>5</b> Alternative minimum taxable income (add lines 3 and 4c) . . . . .		<b>5</b>	<b>53,848.</b>
<b>6</b> Enter \$20,000 (\$10,000 if married filing separately, or an estate or trust) . . . . .		<b>6</b>	<b>10,000.</b>
<b>7</b> Subtract line 6 from line 5. If zero or less, do not complete the rest of this form . . . . .		<b>7</b>	<b>43,848.</b>
<b>8</b> Enter the smaller of line 7 or \$40,000 (\$20,000 if married filing separately or an estate or trust) . . . . .	<b>8</b>		<b>20,000.</b>
<b>9</b> Subtract line 8 from line 7 . . . . .	<b>9</b>		<b>23,848.</b>
<b>10</b> Enter the smaller of line 9 or \$40,000 (\$20,000 if married filing separately or an estate or trust) . . . . .	<b>10</b>		<b>20,000.</b>
<b>11</b> Subtract line 10 from line 9 . . . . .	<b>11</b>		<b>3,848.</b>
<b>12</b> Enter 10% of line 8 . . . . .	<b>12</b>		<b>2,000.</b>
<b>13</b> Enter 20% of line 10 . . . . .	<b>13</b>		<b>4,000.</b>
<b>14</b> Enter 25% of line 11 . . . . .	<b>14</b>		<b>967.</b>
<b>15</b> Add lines 12, 13 and 14 . . . . .	<b>15</b>		<b>6,967.</b>
<b>16</b> Amount from Form 1040, line <b>47</b> * (estates and trusts—see instructions) . . . . .	<b>16</b>		<b>21,628.</b>
<b>17</b> Minimum tax from Form 1040, line <b>49A</b> . . . . . (estates and trusts—see instructions) . . . . .	<b>17</b>		
<b>18</b> Tax from recomputing prior-year investment credit (from Form 1040, line <b>50</b> ) (estates and trusts—see instructions) . . . . .	<b>18</b>		
<b>19</b> Tax from recomputing prior-year work incentive (WIN) credit . . . . .	<b>19</b>		
<b>20</b> Add lines 16 through 19 . . . . .	<b>20</b>		<b>21,628.</b>
<b>21</b> Alternative minimum tax (subtract line 20 from line 15). If zero or less, do not complete the rest of this form . . . . .	<b>21</b>		<b>0.</b>
<b>22</b> Foreign tax credit (see instructions) . . . . .	<b>22</b>		
<b>23</b> Subtract line 22 from line 21. Enter here and on Form 1040, line <b>49B</b> (estates and trusts—see instructions) . . . . .	<b>23</b>		

\*Do not include any tax from Form 4970, Form 4972, Form 5544, or any penalty tax under section 72(m)(5).











FORM-28 - SUPPLEMENTAL DATA EET (ENERGY CREDITS & FORM 2210) - 1979

OMIT CENTS	(17-18)
ACCOUNT NO.	28

TAXPAYER(S) NAME: JOHN L. ZACCARO

Energy Credits - FORM 5695

1 Energy Conservation Items:	Insulation	11	2700	Electrical or mechanical switches and/or devices	16
	Storm (or thermal) windows or doors	12		Automatic setback thermostat	17
	Caulking or weatherstripping	13		Energy Meter	18
	Energy efficient furnaces (oil, gas, or coal)	14		Other - Attach statement to the return	19
	Energy saving flue modification device	15		Total of boxes 11-19	
8 Renewable Energy Source Items:	Solar				25
	Geothermal				26
	Wind				27
Complete this section if Form 5695 was filed in 1979.				Total energy conservation costs for this residence from your 1978 Form 5695, line 2.	30
				Total renewable energy source costs for this residence from your 1978 Form 5695, line 5.	31
				Unused residential energy credit carryover from the previous tax year.	32

Form 3468 - Schedule B - Business Energy Investment Credit

NOTE: **Executives:** Enter data for computation of regular investment credit on Form 19 and/or 38.

**Regular:** Enter data for computation of regular investment credit on Form 37.

**Triline:** Do not use Box 35. The non-refundable portion of any business energy investment credit should be considered in arriving at the amount to be entered in Box 57 of Triline Form 14.

Non-refundable business energy investment credit for Form 3468, Line 19.

Enter the amount from Line 8 of your manually prepared Form 3468, Schedule B.

35

Refundable business energy investment credit for Form 1040, Line 62.

Enter amount from Line 10 of your manually prepared Schedule B.

36

FORM 2210

To annualize your adjusted gross income and itemized deductions follow the computation below:

Exception 3 Worksheet

Actual amount x  $\left( \begin{matrix} 4 & \text{for period ended March 31, 1979} \\ 2.4 & \text{for period ended May 31, 1979} \\ 1.6 & \text{for period ended August 31, 1979} \end{matrix} \right) = \text{Annualized amount.}$

If you do not itemize deductions, figure your annualized adjusted gross income using the computation above. Enter the amount on line 4. Skip lines 1 through 3. Complete the rest of the worksheet.

- Figure your annualized itemized deductions for period(s) shown.
- Enter the zero bracket amount for your filing status:  
\$3,400 if married filing jointly (or widow or widower)  
\$2,300 if single or head of household  
\$1,700 if married filing separately
- a. If line 1 is more than line 2, subtract line 2 from line 1.  
b. If line 2 is more than line 1, subtract line 1 from line 2.
- If you have an amount on:  
Line 2a, subtract line 2a from . . . . .  
Line 2b, add line 2b to . . . . .  
annualized adjusted gross income.
- Tax Table users—Skip to line 6.  
Tax Rate Schedule users—Multiply \$1,000 by the number of personal exemptions and subtract the total from line 4.
- Tax Table users—Find your tax on the amount on line 4.
- Tax Rate Schedule users—Figure your tax on the amount on line 5.
- Enter your self-employment tax from worksheet below.
- Total tax (add lines 6 and 7); Form 2210, Line 21

	3/31/79	5/31/79	8/31/79
1			
2			
3			
4			
5			
6			
7			
8	40	41	42

Self-Employment Tax Worksheet

- Actual self-employment income
- a. Limit  
b. Actual wages subject to FICA tax  
c. Annualization amounts  
d. Multiply line 2b by line 2c
- Subtract line 2d from line 2a
- Multiply line 1 or line 2a, whichever is smaller, by .081

	3/31/79	5/31/79	8/31/79
1			
2	22,900.00	22,900.00	22,900.00
3	4	2.4	1.5

Form 2210 Exception 4

Tax on actual 1979 income for period(s) shown, As if those months constituted a full taxable year.

	1/1/79 to 3/31/79	1/1/79 to 5/31/79	1/1/79 to 8/31/79
43		44	45
For PTS Use Only			
		99	1



FORM 37 - DATA SHEET #1 1979

TAXPAYER(S) NAME: JOHN A. ZACCARO

ACCOUNT NO.	17-181
	37

ADJUSTMENTS TO FEDERAL INCOME (ENTER AS POSITIVE AMOUNTS)

	TAXPAYER	SPOUSE
DO NOT MAKE ENTRIES IN BOXES 13-16, 17 IF YOU ARE SUBMITTING FORMS 41A, 41B, 71		
IRA DEDUCTION - FORM 1040, PAGE 1, LINE 28	11 100	12
KEOGH DEDUCTION - FORM 1040, PAGE 1, LINE 28	13	14
ALIMONY PAID	16	18
EMPLOYEE BUSINESS EXPENSE (MANUALLY PREPARED)	17	18

INCOME AVERAGING - ADDITIONAL INFORMATION

LINE 4	1976	19
INCOME EARNED OUTSIDE OF THE UNITED STATES OR WITHIN U.S. POSSESSIONS AND EXCLUDED UNDER SECTIONS 911 AND 931	1977	20
	1978	21
	1979	22

AMOUNTS RECEIVED BY OWNER-EMPLOYEES SUBJECT TO SEC. 72 (M) (B) PENALTY	23
EXCESS COMMUNITY INCOME	24

FEDERAL EXTENSION DATA

AMT AMOUNT PAID WITH APPLICATION FOR AUTOMATIC EXTENSION	25
ENTER THE FILING DUE DATE OF THIS RETURN	26
EARNED INCOME CREDIT - LINE 2 - ENTER AMOUNT TO OVERRIDE SCHEDULE SE, LINE 13	29
EARNED INCOME CREDIT - ENTER DIGIT 1 IF EARNED INCOME CREDIT SHOULD NOT BE COMPUTED	30
LIMITED STANDARD DEDUCTION OF CHILD WITH UNEARNED INCOME. ENTER TOTAL EARNED INCOME (LOSS) IF TAXPAYER'S EARNED INCOME INCLUDED MORE THAN INCOME FROM WAGES & SCHEDULE C AND/OR P.	31

OTHER CREDITS TO FEDERAL INCOME TAX

	INCOME	TAX PAID
1118 FOREIGN TAX CREDIT (BOTH BOXES MUST HAVE ENTRIES)	32	
4874 WORK INCENTIVE PROGRAM CREDIT (ENTER SALARIES & WAGES FIRST YEAR PERIOD OF EMPLOYMENT)	34	
4874 2ND YEAR WIN EXPENSES - EMPLOYEES HIRED AFTER 9/28/78 - 2ND YEAR PERIOD	35	
4874 FIRST YEAR EXPENSES - NONBUSINESS EMPLOYEES - FIRST ONE YEAR PERIOD	36	
PATRON'S WIN CREDIT - ALLOCATED FROM COOPERATIVE	37	
CARRYBACK & CARRYOVER OF UNUSED WIN CREDITS	38	
5884 JOBS CREDIT (MANUALLY PREPARED)	39	
5895 ENERGY CREDIT - FORM 1040, PAGE 2, LINE 43 (MANUALLY PREPARED)	40	
4870 TAX FROM ACCUMULATION TRUSTS	41	
4972 SPECIAL 10 YEAR AVERAGING METHOD (MANUALLY PREPARED)	42	
5844 MULTIPLE RECIPIENT SPECIAL 10-YEAR AVERAGING METHOD	43	
5405 RECAPTURE OF CREDIT FOR PURCHASE OF A NEW PRINCIPAL RESIDENCE	44	
4235 TAX FROM RECOMPUTING PRIOR YEAR INVESTMENT CREDIT (MANUALLY PREPARED)	45	
TAX FROM RECOMPUTING PRIOR YEAR WORK INCENTIVE (WIN) CREDIT	46	
4157 SOC. SEC. TAX ON UNREPORTED TP INCOME	47	
W2 UNCOLLECTED EMPLOYER SOC. SEC. - TIPS	48	
4238 - TAX ON AN IRA - FORM 1040, PAGE 2, LINE 32	49	
OTHER PAYMENTS		
2430 REGULATED INVESTMENT COMPANY CREDIT	50	
TAX FREE COVENANT BOND CREDIT	51	

OTHER TAXES

SCHEDULES R & RP - CREDIT FOR THE ELDERLY

	TAXPAYER	SPOUSE	DEDUCTIONS	TAXPAYER	SPOUSE
AGE AS OF 1/1/79	60	61	SOCIAL SECURITY BENEFITS, ETC.	66	67
RETIREMENT INCOME			TOTAL EARNED INCOME (UNDER AGE 72)	68	69
UNDER AGE 65 - ENTER ONLY PUBLIC PENSIONS & ANNUITIES	62	63	ENTER DIGIT 1 IF TAXPAYER(S) QUALIFY FOR ELECTION TO USE RP	70	
AGE 65 OR OVER - ENTER PENSIONS & ANNUITIES, INTEREST DIVIDENDS (AFTER EXCLUSION) & GROSS RENTS, ETC.	64	65	ENTER DIGIT 1 IF THE TAXPAYER IS MARRIED, FILING A SEPARATE RETURN AND HAS NOT LIVED WITH SPOUSE DURING THE TAXABLE YEAR	71	
01 NAME OF PUBLIC RETIREMENT SYSTEM OF SPOUSE UNDER 65					(82)

FORM 3468 - INVESTMENT CREDIT - REGULAR + ONLY EX/OUTLAW - USE FORMS 19 A/R 38	LINE 1 - QUALIFIED PROPERTY		LINE 1 IN 1979	89
	NEW	USED	LINE 4 - PROPERTY ELIGIBLE FOR 7% INVESTMENT CREDIT	
LIFE YEARS 3-6	80	81	ENTER THE INVESTMENT IN PROPERTY WHICH WAS ACQUIRED OR CONSTRUCTED PRIOR TO JAN. 22, 1976 AND PLACED IN SERVICE DURING THE TAXABLE YEAR	90
LIFE YEARS 6-7	82	83		
LIFE YEARS 7 OR MORE	84	85	PATRON'S REGULAR INVESTMENT CREDIT ALLOCATED FROM COOPERATIVE	91
COMMUTER HIGHWAY VEHICLE	86	87	ENTER CARRYOVER OF UNUSED CREDITS - FORM 3468, LINE 8	92
LINE 1(a) QUALIFIED PROGRESS EXPENDITURES - 1974 TO 1978 - LIFE 7 OR MORE YEARS	88	88	TAX ON LUMP SUM DISTRIBUTIONS, LINE 13C	93
			FOR PTS USE ONLY	99 1

FORM 44 - SCHEDULE E - PENSION AND ANNUITY INCOME  
 PARTNERSHIP, ESTATE OR TRUST, SMALL BUSINESS CORP. INCOME - 1979

P  
 ACCOUNT NO  
 1538  
 44

TAXPAYER NAME	FOR STATE RETURN ADJUSTMENT INCOME IS U.S. RESIDENT'S PENSION INCOME IS POSITIVE		TAXPAYER					
	14	15	14	15				
PART I PENSION AND ANNUITY INCOME								
NAME OF PAYER	YES		NO					
1A DID YOU OR YOUR EMPLOYEE CONTRIBUTE PART OF THE COST?	YES	NO	YES	NO				
1B IF "YES," IS YOUR CONTRIBUTION RECOVERABLE IN THREE YEARS OF THE ANNUITY STARTING DATE?	YES	NO	YES	NO				
1C IF "YES," HOW MANY CONTRIBUTIONS?	10							
1D IS YOUR CONTRIBUTION RECOVERED IN THREE YEARS?	10							
1 EAMOUNT RECEIVED THIS YEAR	2	3						
2 NUMBER OF LINE 2 THAT IS NOT TAXABLE	3							
3 TAXABLE PORTION OF LINE 1, LINE 2	11							
PART II INCOME OR LOSSES FROM PARTNERSHIPS, ESTATE OR TRUSTS, SMALL BUSINESS CORPORATIONS								
NAME ADDRESS OF EMPLOYER (IF ANY)	H OR W	IN OR OUT	PARTNERSHIP		ESTATE OR TRUSTS		SMALL BUSINESS CORP.	
			INCOME	1979 ADJ. SUPPLE.	INCOME	INCOME	INCOME	INCOME
SECOND GRANS Co	3315		FEDERAL	11				
			TAXPAYER	12				
			SPouse	13				
TOTAL	FEDERAL	13	315	18		20	21	22
TAXPAYER	TAXPAYER	14	315	20		26	28	29
SPouse	SPouse	15	31	34		36	37	38

FORM 44 (10-7-79) PREPARED FOR FEDERAL INC.

FORM 51 - SCHEDULE E - PART II - RENT & ROYALTY INCOME - 1979

P ACCOUNT NO 1177 118  
11508 51

TAXPAYER'S NAME JOHN A. ZACCARO

KIND AND LOCATION OF PROPERTY IF RESIDENTIAL ALSO WRITE "R"	A BUILDING
	B 353 BROOME ST NYC
	C
	D

INCOME	A	B	C	D	TOTALS
GROSS RENTS	500				
GROSS ROYALTIES					
TOTAL INCOME					
EXPENSES					
DEPRECIATION					
OPERATING COSTS - BUILDING PAYROLL					
REPAIRS AND MAINTENANCE	70				
UTILITIES	31				
TELEPHONE					
MISC.	1				
MANAGEMENT - COMMISSIONS					
OFFICE SALARIES					
PROFESSIONAL FEES	50				
TAXES - REAL ESTATE	407				
PAYROLL					
WATER					
OTHER					
OTHER - MORTGAGE INTEREST	176				
MORTGAGE COSTS - AMORTIZATION					
INSURANCE					
TOTAL EXPENSES	735				
LESS FOR OWNER'S USE ( % )					
ALLOWABLE EXPENSES	( 735 )	( - )	( )	( )	( - )
NET INCOME					
NET LOSS	( 235 )				
TOTAL NET INCOME (OR LOSS)					
			FEDERAL	53	( 235 )
		RESIDENT STATE	TAXPAYER	54	( 235 )
			SPOUSE	55	

DEPRECIATION SCHEDULE IF YOU NEED MORE SPACE USE FORM 482.							ENTER DIGIT 1 IF TAXPAYER IS CLAIMING EXPENSES IN CONNECTION WITH A VACATION HOME RENTED TO OTHERS 61
(A) DESCRIPTION OF PROPERTY	(B) DATE ACQUIRED	(C) COST OR OTHER BASIS	(D) DEPRECIATION ALLOWED OR ALLOWABLE IN PRIOR YEARS	(E) METHOD OF COMPUTING DEPRECIATION	(F) LIFE OR RATE	(G) DEPRECIATION FOR THIS YEAR	
1. TOTAL ADDITIONAL FIRST-YEAR DEPRECIATION (DO NOT INCLUDE IN ITEMS BELOW)							
2. TOTALS							62

1040 Department of the Treasury - Internal Revenue Service **1980** EXHIBIT NO. 16  
 U.S. Individual Income Tax Return

For Privacy Act Notice, see Instructions For the year January 1-December 31, 1980, or other tax year beginning 1980, ending 19

Your first name and initial (if joint return, also give spouse's name and initial) **J OHN A ZACCAPO** Last name  
 Your social security number  
 Present home address (Number and street, including apartment number, or rural route) **22 DEEPDAME RD** Spouse's social security no.  
 City, town or post office, State and ZIP code **FOREST HILLS, NY 11375** Your occupation **BROKER**  
 Spouse's occupation

**Presidential Election Campaign Fund**  
 Do you want \$1 to go to this fund?  Yes  No  
 If joint return, does your spouse want \$1 to go to this fund?  Yes  No  
 Note: Checking "Yes" will not increase your tax or reduce your refund.

**Requested by Census Bureau for Revenue Sharing**  
 A Where do you live (actual location of residence)? (See page 2 of Instructions.) State: **NY** City, village, borough, etc.: **FOREST HIL** B. Do you live within the legal limits of a city, village, etc.?  Yes  No  
 C. In what county do you live? **QUEENS** D. In what township do you live?

**Filing Status**  
 1  Single For IRS use only  
 2  Married filing joint return (even if only one had income)  
 3  Married filing separate return. Enter spouse's s.s. no. above and full name here **GERALDINE**  
 4  Head of household. (See page 6 of Instructions.) If qualifying person is your unmarried child, enter child's name  
 5  Qualifying widow(er) with dependent child (Year spouse died **19**). (See page 6 of Instructions.)

**Exemptions**  
 6a  Yourself  65 or over  Blind  
 b  Spouse  65 or over  Blind  
 Enter number of boxes checked on 6a and b **1**  
 Enter number of children listed on 6c **3**  
 Enter names of your dependent children who lived with you  
 Enter number of other dependents. Add numbers entered in boxes above **4**  
 7 Total number of exemptions claimed

Other dependent:	(1) Name	(2) Relationship	(3) Number of months lived in your home	(4) Did dependent have income of \$1,000 or more?	(5) Did you provide more than one-half of dependent's support?	Enter number of other dependents. Add numbers entered in boxes above
8	Wages, salaries, tips, etc.					25,674.
9	Interest income (attach Schedule B if over \$400)					2,755.
10a	Dividends (attach Schedule B if over \$400)					
10b	Exclusion					
10c	Subtract line 10b from line 10a					
11	Refunds of State and local income taxes (do not enter an amount unless you deducted these taxes in an earlier year—see page 9 of Instructions)					510.
12	Alimony received					
13	Business income or (loss) (attach Schedule C)					
14	Capital gain or (loss) (attach Schedule D)					3,653.
15	40% of capital gain distributions not reported on line 14 (See page 9 of Instructions)					
16	Supplemental gains or (losses) (attach Form 4797)					
17	Fully taxable pensions and annuities not reported on line 18					
18	Pensions, annuities, rents, royalties, partnerships, etc. (attach Schedule E)					25,680.-
19	Farm income or (loss) (attach Schedule F)					
20a	Unemployment compensation (insurance). Total received					
20b	Taxable amount, if any, from worksheet on page 10 of Instructions					
21	Other income (state nature and source—see page 10 of Instructions) <b>SEE SCHEDULE</b>					97,668.
22	Total income. Add amounts in column for lines 8 through 21					107,510.

**Adjustments to Income**  
 (See instructions on page 10)

23	Moving expense (attach Form 3903 or 3903F)	23	
24	Employee business expenses (attach Form 2106)	24	
25	Payments to an IRA (enter code from page 10)	25	1,500.
26	Payments to a Keogh (H.R. 10) retirement plan	26	
27	Interest penalty on early withdrawal of savings	27	
28	Alimony paid	28	
29	Disability income exclusion (attach Form 2440)	29	
30	Total adjustments. Add lines 23 through 29	30	1,500.

**Adjusted Gross Income**  
 31 Adjusted gross income. Subtract line 30 from line 22. If this line is less than \$10,000, see "Earned Income Credit" (line 57) on pages 13 and 14 of Instructions. If you want IRS to figure your tax, see page 3 of Instructions

**106,010.**

Form 1040 (1980)

TRIPPLICATE

4

1 Control number <b>22222</b>		3 Employer's identification number <b>13-2553832</b>		4 Employer's State number	
2 Employer's name, address, and ZIP code <b>Froant Realty Corp. c/o P. Zaccaro Co., Inc. 218 Lafayette St. New York, NY 10012</b>		5 Stat. em- De- ployee covered <input type="checkbox"/> <input type="checkbox"/>		642 Sub- total <input type="checkbox"/>	
8 Employee's social security number		9 Federal income tax withheld <b>750.00</b>		10 Wages, tips, other compensation <b>\$,000.00</b>	
12 Employee's name, address, and ZIP code <b>John A. Zaccaro 22 Deepdene Rd. Forest Hills, NY 11375</b>		13 FICA wages <b>\$,000.00</b>		11 FICA tax withheld <b>\$06.30</b>	
17 State income tax <b>250.00</b>		18 State wages, tips, etc. <b>\$,000.00</b>		19 Name of State <b>NY</b>	
20 Local income tax <b>100.00</b>		21 Local wages, tips, etc. <b>\$,000.00</b>		22 Name of locality <b>NY</b>	

Form W-2 Wage and Tax Statement 1980  
Department of the Treasury-Internal Revenue Service

Copy C For employee's records  
This information is being furnished to the Internal Revenue Service.

1 Control number <b>22222</b>		3 Employer's identification number <b>13-2682158</b>		4 Employer's State number <b>06-00765</b>	
2 Employer's name, address, and ZIP code <b>P. Zaccaro Co., Inc. 218 Lafayette St. New York, NY 10012</b>		5 Stat. em- De- ployee covered <input type="checkbox"/> <input type="checkbox"/>		642 Sub- total <input type="checkbox"/>	
8 Employee's social security number		9 Federal income tax withheld <b>\$,197.66</b>		10 Wages, tips, other compensation <b>23,604.00</b>	
12 Employee's name, address, and ZIP code <b>John Zaccaro 22 Deepdene Road Forest Hills, NY 11375</b>		13 FICA wages <b>23,604.00</b>		11 FICA tax withheld <b>1,447.05</b>	
17 State income tax <b>795.20</b>		18 State wages, tips, etc. <b>23,604.00</b>		19 Name of State <b>NY</b>	
20 Local income tax <b>306.80</b>		21 Local wages, tips, etc. <b>23,604.00</b>		22 Name of locality <b>NY</b>	

Form W-2 Wage and Tax Statement 1980  
Department of the Treasury-Internal Revenue Service

Copy C For employee's records  
This information is being furnished to the Internal Revenue Service.

<b>Tax Computation</b> (See instructions on page 11)	32	Amount from line 31 (adjusted gross income)	32	106,010.
	33	If you do not itemize deductions, enter zero	33	25,348.
	Caution: If you have unearned income and can be claimed as a dependent on your parent's return, check here <input type="checkbox"/> and see page 11 of the instructions. Also see page 11 of the instructions if:			
	• You are married filing a separate return and your spouse itemizes deductions, OR			
	• You file Form 4553, OR			
	• You are a dual-status alien.			
	34	Subtract line 33 from line 32. Use the amount on line 34 to find your tax from the Tax Tables, or to figure your tax on Schedule TC, Part I.	34	80,662.
	Use Schedule TC, Part I, and the Tax Rate Schedules ONLY if:			
	• Line 34 is more than \$20,000 (\$40,000 if you checked Filing Status Box 2 or 5), OR			
	• You use Schedule G or Form 4725 to figure your tax.			
Otherwise, you MUST use the Tax Tables to find your tax.				
35	Tax. Enter tax here and check if from <input type="checkbox"/> Tax Tables or <input checked="" type="checkbox"/> Schedule TC	35	35,973.	
36	Additional taxes. Check if from <input type="checkbox"/> Form 4970, <input type="checkbox"/> Form 4972, <input type="checkbox"/> Form 5544, <input type="checkbox"/> Form 5405, or <input type="checkbox"/> Section 72(m)(5) penalty tax	36		
37	Total. Add lines 35 and 36	37	35,973.	
<b>Credits</b> (See instructions on page 12)	38	Credit for contributions to candidates for public office	38	50.
	39	Credit for the elderly (attach Schedules R&RP)	39	
	40	Credit for child and dependent care expenses (Form 2441)	40	
	41	Investment credit (attach Form 3468)	41	
	42	Foreign tax credit (attach Form 1116)	42	
	43	Work incentive (WIN) credit (attach Form 4874)	43	
	44	Jobs credit (attach Form 5884)	44	
	45	Residential energy credits (attach Form 5695)	45	
46	Total credits. Add lines 38 through 45	46	50.	
47	Balance. Subtract line 46 from line 37 and enter difference (but not less than zero)	47	-35,923.	
<b>Other Taxes</b> (Including Advance EIC Payments)	48	Self-employment tax (attach Schedule SE)	48	
	49a	Minimum tax. Attach Form 4625 and check here <input type="checkbox"/>	49a	
	49b	Alternative minimum tax. Attach Form 6251 and check here <input type="checkbox"/>	49b	
	50	Tax from recomputing prior-year investment credit (attach Form 4255)	50	
	51a	Social security (FICA) tax on tip income not reported to employer (attach Form 4137)	51a	
	51b	Uncollected employee FICA and RRTA tax on tips (from Form W-2)	51b	
	52	Tax on an IRA (attach Form 5329)	52	
	53	Advance-earned income credit (EIC) payments received (from Form W-2)	53	
	54	Balance. Add lines 47 through 53	54	35,923.
	<b>Payments</b> Attach Forms W-2, W-2G, and W-2P to front.	55	Total Federal income tax withheld	55
56		1980 estimated tax payments and amount applied from 1979 return	56	20,000.
57		Earned income credit. If line 32 is under \$10,000, see pages 13 and 14 of instructions	57	
58		Airport paid with Form 4868	58	
59		Excess FICA and RRTA tax withheld (two or more employers)	59	166.
60		Credit for Federal tax on special fuels and oils (attach Form 4136 or 4136-T)	60	
61		Regulated Investment Company credit (attach Form 2439)	61	
62		Total. Add lines 55 through 61	62	23,281.
<b>Refund or Balance Due</b>	63	If line 62 is larger than line 54, enter amount OVERPAID	63	
	64	Amount of line 63 to be REFUNDED to YOU	64	
	65	Amount of line 63 to be applied to your 1981 estimated tax	65	
	66	If line 54 is larger than line 62, enter BALANCE DUE. Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number on check or money order. (Check <input type="checkbox"/> if Form 2210 (2210F) is attached.)	66	12,642.
<b>Please Sign Here</b>	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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Your signature _____ Date _____		Spouse's signature (if filing jointly, BOTH must sign even if only one had income) _____	
<b>Paid Preparer's Use Only</b>	Preparer's signature and date _____		Check if self-employed <input type="checkbox"/>	Preparer's social security no. _____
	Firm's name (or yours, if self-employed) and address SELGER & BRESSMAN CPA 60 E 42ND STREET NEW YORK NY			E.I. No. 11-240P59 ZIP code 10017

Form **2210**  
Department of the Treasury  
Internal Revenue Service

**Underpayment of  
Estimated Tax by Individuals**

1980

▶ Attach to Form 1040. ▶ See instructions on back.

Name(s) as shown on Form 1040

Social security number

**JOHN A ZACCARO**

**Part I How to Figure Your Underpayment (Complete lines 1 through 16)**

If you meet any of the exceptions to the underpayment penalty for ALL four periods, skip lines 1 through 16 and go directly to line 17.

1 1980 tax (from Form 1040, line 54)		35,923
2 Earned income credit (from Form 1040, line 57)		
3 Tax credit for special fuels and oils (from Form 1040, line 60)		
4 Minimum tax (from Form 1040, line 498)		
5 Alternative minimum tax (from Form 1040, line 498)		
6 Social security (FICA) tax on unreported tip income (from Form 1040, line 514)		
7 Uncollected employee FICA and RRTA tax on tips (from Form 1040, line 518)		
8 Tax on an IRA (from Form 5329, Part I or III included on Form 1040, line 52)		
9 Total (add lines 2 through 8)		35,923
10 Balance (subtract line 9 from line 1)		28,738
11 Enter 80% of the amount shown on line 10		

	Payment Due Dates			
	(a)	(b)	(c)	(d)
12 Divide amount on line 11 by the number of payments required for the year. Enter the result in appropriate columns	4/15/80	6/16/80	9/15/80	1/16/81
13 Amounts paid on estimated tax and tax withheld	7,185	7,185	7,184	7,184
14 Overpayment (on line 16) from previous period			779	20,779
15 Total (add lines 13 and 14)	778	778	779	20,779
16 Underpayment (subtract line 15 from line 12) OR Overpayment (subtract line 12 from line 15)	6,407	6,407	6,405	13,595

**Part II Exceptions to the Penalty (Farmers and fishermen, see instruction A for special exception)**

17 Total amount paid and withheld from January 1 through the payment due date shown	778	1,556	2,335	23,114
18 Exception 1—1979 tax	23% of 1979 tax	50% of 1979 tax	75% of 1979 tax	100% of 1979 tax
19 Exception 2—Tax on 1979 income using 1980 rates and exemptions (attach computation)	Enter 25% of tax	Enter 50% of tax	Enter 75% of tax	Enter 100% of tax
20 Exception 3—Tax on annualized 1980 income (see worksheet on back)	Enter 20% of tax	Enter 40% of tax	Enter 60% of tax	Exceptions Not Applicable
21 Exception 4—Tax on 1980 income over 3, 5, and 8-month periods (attach computation)	Enter 50% of tax	Enter 50% of tax	Enter 50% of tax	

**Part III How to Figure the Penalty (Complete lines 22 through 26 if none of the exceptions in Part II apply.)**

22 Amount of underpayment (from line 16)	6,407	6,407	6,405	
23 Date of payment or APR 15, 1981 whichever is earlier	4/15/81	4/15/81	4/15/81	4/15/81
24 Number of days from due date of payment to the date on line 23	365	304	212	90
25 Number of days on line 24 $\times$ 12% $\times$ amount on line 22	769	640	446	
26 Penalty (add amounts on line 25). Check the box below line 66 on Form 1040 and show this amount in the space provided. If you owe tax on line 66 include the penalty amount in with your total payment. If you are due a refund, we will subtract the penalty amount from the amount on line 63				1,855

TRIPLICATE

Form 2210 1980

**Schedules A&B—Itemized Deductions AND Interest and Dividend Income**

**1980**  
08

Department of the Treasury  
Internal Revenue Service

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

Name(s) as shown on Form 1040

Your social security number

**JOHN A ZACCARDI**

**Schedule A—Itemized Deductions**

<b>Medical and Dental Expenses</b> (not paid or reimbursed by insurance or otherwise) (See page 16 of instructions.)		<b>Contributions</b> (See page 17 of instructions.)	
1 One-half (but not more than \$150) of insurance premiums you paid for medical care. (Be sure to include in line 10 below.) ▶	150.	21 a Cash contributions for which you have receipts or cancelled checks . . . . .	1,940.
2 Medicine and drugs . . . . .		b Other cash contributions (show to whom you gave and how much you gave) ▶	
3 Enter 1% of Form 1040, line 31 . . . . .	1,060.	22 Other than cash (see page 17 of instructions for required statement) . . . . .	
4 Subtract line 3 from line 2. If line 3 is more than line 2, enter zero . . . . .	0.	23 Carryover from prior years . . . . .	
5 Balance of insurance premiums for medical care not entered on line 1 . . . . .	150.	24 Total contributions (add lines 21a through 23). Enter here and on line 36 . . . . .	1,940.
6 Other medical and dental expenses:		<b>Casualty or theft loss(es)</b> (See page 18 of instructions.)	
a Doctors, dentists, nurses, etc. . . . .		25 Loss before insurance reimbursement . . . . .	
b Hospitals . . . . .		26 Insurance reimbursement . . . . .	
c Other (itemize—include hearing aids, dentures, eyeglasses, transportation, etc.) ▶		27 Subtract line 26 from line 25. If line 26 is more than line 25, enter zero . . . . .	
7 Total (add lines 4 through 6c) . . . . .	150.	28 Enter \$100 or amount from line 27, whichever is smaller . . . . .	
8 Enter 3% of Form 1040, line 31 . . . . .	3,180.	29 Total casualty or theft loss(es) (subtract line 28 from line 27). Enter here and on line 37 . . . . .	
9 Subtract line 8 from line 7. If line 8 is more than line 7, enter zero . . . . .	0.	<b>Miscellaneous Deductions</b> (See page 18 of instructions.)	
10 Total medical and dental expenses (add lines 7 and 9). Enter here and on line 33 . . . . .	150.	30 Union dues . . . . .	
<b>Taxes</b> (See page 17 of instructions.)		31 Other (itemize) ▶	
Note: Gasoline taxes are no longer deductible.		SEE SCHEDULE-17	300.
11 State and local income . . . . .	13,452.	32 Total miscellaneous deductions (add lines 30 and 31). Enter here and on line 38 . . . . .	300.
12 Real estate . . . . .	3,868.	<b>Summary of Itemized Deductions</b> (See page 19 of instructions.)	
13 General sales (see sales tax tables) . . . . .	1,072.	33 Total medical and dental—from line 10 . . . . .	150.
14 Personal property . . . . .		34 Total taxes—from line 16 . . . . .	18,392.
15 Other (itemize) ▶		35 Total interest—from line 20 . . . . .	6,266.
16 Total taxes (add lines 11 through 15). Enter here and on line 34 . . . . .	18,392.	36 Total contributions—from line 24 . . . . .	1,940.
<b>Interest Expense</b> (See page 17 of instructions.)		37 Total casualty or theft loss(es)—from line 29 . . . . .	
17 Home mortgage . . . . .	946.	38 Total miscellaneous—from line 32 . . . . .	300.
18 Credit and charge cards . . . . .		39 Add lines 33 through 38 . . . . .	27,048.
19 Other (itemize) ▶ SEE SCHEDULE-17	5,320.	40 If you checked Form 1040, Filing Status box: 2 or 5, enter \$3,400 . . . . .	
20 Total interest expense (add lines 17 through 19). Enter here and on line 35 . . . . .	6,266.	3 or 4, enter \$2,300 . . . . .	1,700.
		5, enter \$1,700 . . . . .	
		41 Subtract line 40 from line 39. Enter here and on Form 1040, line 33. (If line 40 is more than line 39, see the instructions for line 41 on page 19 . . . . .) ▶	25,348.

TRIPPLICATE

11596-5039-02

212114

Name(s) as shown on Form 1040 JOHN J. SACCARD Your social security number

Part I Interest Income
1 If you received more than \$400 in interest, complete Part I and Part III. Please see page 1 of the instructions to find out what interest to report. Then answer the questions in Part III, below. If you received interest as a nominee for another, or you received or paid accrued interest on securities transferred between interest payment dates, please see page 1 of the instructions.

Part II Dividend Income
3 If you received more than \$400 in gross dividends (including capital gain distributions) and other distributions on stock, complete Part II and Part III. Please see page 1 of the instructions. Write (H), (W), or (J), for stock held by husband, wife, or jointly. Then answer the questions in Part III, below. If you received dividends as a nominee for another, please see page 1 of the instructions.

Table with 4 columns: Name of payer, Amount, Name of payer, Amount. Includes entry 'SEE SCHEDULE 6'.

2 Total interest income. Enter here and on Form 1040, line 9 -2,755-

4 Total of line 3

Part III Foreign Accounts and Foreign Trusts
If you are required to file interest in Part I or dividends in Part II, OR if you had a foreign account or were a grantor of, or a transferor to, a foreign trust, you must answer both questions in Part III. Please see page 1 of the instructions.

5 Capital gain distributions. Enter here and on line 1 of Schedule D. See note below.
6 Nontaxable distributions

Table with 2 columns: Yes, No. Question A: At any time during the tax year, did you have an interest in or a signature or other authority over a bank account, securities account, or other financial account in a foreign country... Question B: Were you the grantor of, or transferor to, a foreign trust which existed during the current tax year, whether or not you have any beneficial interest in it? If "Yes," you may have to file Forms 3520, 3520-A, or 926.

7 Total (add lines 5 and 6)
8 Dividends before exclusion (subtract line 7 from line 4). Enter here and on Form 1040, line 10A
Note: If you received capital gain distributions for the year and you do not need Schedule D to report any other gains or losses, do not file that schedule. Instead, enter 40% of your capital gain distributions on Form 1040, line 15.

TRIPPLICATE

115068-9070-02

202174

SCHEDULE D (Form 1040)

Department of the Treasury Internal Revenue Service

Capital Gains and Losses (Examples of property to be reported on this Schedule are gains and losses on stocks, bonds, and similar investments, and gains (but not losses) on personal assets such as a home or jewelry.)

1980 15

Attach to Form 1040. See instructions for Schedule D (Form 1040).

Name(s) as shown on Form 1040

Your social security number

JOHN A ZEFFARO

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

D

Table with 7 columns: a. Kind of property and description, b. Date acquired, c. Date sold, d. Gross sales price less expenses, e. Cost or other basis, f. LOSS, g. GAIN. Includes summary rows 2-7.

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

Table with 7 columns: a. Kind of property and description, b. Date acquired, c. Date sold, d. Gross sales price less expenses, e. Cost or other basis, f. LOSS, g. GAIN. Includes summary rows 9-18.

Note: If you have capital loss carryovers from years beginning before 1970, do not complete rest of form. See Form 4798 instead. Otherwise, complete this form on reverse.

**Part III** Summary of Parts I and II.

19	Combine lines 7 and 18, and enter the net gain or (loss) here . . . . .	19	11,133
20	If line 19 shows a gain— a Enter 60% of line 18 or 60% of line 19, whichever is smaller. Enter zero if there is a loss or no entry on line 18 . . . . . If the amount you enter on this line is other than zero, you may be liable for the alternative minimum tax. See Form 5251.	20a	6,680
	b Subtract line 20a from line 19. Enter here and on Form 1040, line 14 . . . . .	20b	3,553
21	If line 19 shows a loss— a Enter one of the following amounts: (i) If line 7 is zero or a net gain, enter 50% of line 19; (ii) If line 18 is zero or a net gain, enter line 19; or, (iii) If line 7 and line 18 are net losses, enter amount on line 7 added to 50% of the amount on line 18 . . . . . b Enter here and enter as a loss on Form 1040, line 14, the smallest of: (i) The amount on line 21a, (ii) \$3,000 (\$1,500 if married and filing a separate return); or, (iii) Taxable income, as adjusted . . . . .	21a	
	Note: If the loss on line 21a is more than the loss shown on line 21b, complete Part IV to determine post-1969 capital loss carryover from 1980 to 1981.	21b	

**Part IV** Computation of Post-1969 Capital Loss Carryovers from 1980 to 1981  
(Complete this part if the loss on line 21a is more than the loss shown on line 21b)

Section A.—Short-term Capital Loss Carryover

22	Enter loss shown on line 7; if none, enter zero and skip lines 23 through 27—then go to line 28 . . . . .	22	
23	Enter gain shown on line 18. If that line is blank or shows a loss, enter zero . . . . .	23	
24	Reduce any loss on line 22 to the extent of any gain on line 23 . . . . .	24	
25	Enter amount shown on line 21b . . . . .	25	
26	Enter smaller of line 24 or 25 . . . . .	26	
27	Subtract line 26 from line 24 . . . . . Note: The amount on line 27 is the part of your short-term capital loss carryover from 1980 to 1981 that is from years beginning after 1969.	27	

Section B.—Long-term Capital Loss Carryover

28	Subtract line 26 from line 25. (Note: If you skipped lines 23 through 27, enter amount from line 21b) . . . . .	28	
29	Enter loss from line 18; if none, enter zero and skip lines 30 through 33 . . . . .	29	
30	Enter gain shown on line 7. If that line is blank or shows a loss, enter zero . . . . .	30	
31	Reduce any loss on line 29 to the extent of any gain on line 30 . . . . .	31	
32	Multiply amount on line 28 by 2 . . . . .	32	
33	Subtract line 32 from line 31 . . . . . Note: The amount on line 33 is the part of your long-term capital loss carryover from 1980 to 1981 that is from years beginning after 1969.	33	

117068-5039-02

SCHEDULE E Form 1040

Supplemental Income Schedule

1990

Department of the Treasury Internal Revenue Service

(From pensions and annuities, rents and royalties, partnerships, estates and trusts, etc.) Attach to Form 1040. See Instructions for Schedule E (Form 1040).

16

John & Zaccaro

Your social security number

Part I Pension and Annuity Income. If fully taxable, do not complete this part. Enter amount on Form 1040, line 17 for one pension or annuity not fully taxable, complete this part. If you have more than one pension or annuity that is not fully taxable, attach a separate sheet listing each one with the appropriate data and enter combined total of taxable parts on line 4.

1a Did you and your employer contribute to the pension or annuity? 1b If "Yes," do you expect to get back your contribution within 3 years from the date you receive the first payment? 1c If "Yes," show: Your contribution > \$ Contribution received in prior years

Part II Rent and Royalty Income or Loss. If you need more space, attach a separate sheet. 5a Are any of the expenses listed below for a vacation home or similar dwelling rented to others (see instructions)? 5b If "Yes," did you or a member of your family occupy the vacation home or similar dwelling for more than 14 days during the tax year? 5c Did you elect to claim amortization (under section 191) or depreciation (under section 167(c)) for a rehabilitated certified historic structure (see instructions)? 5d Amortizable basis (see instructions)

Table with 7 columns: (a) Property sold (describe in Part V), (b) Total amount of rents, (c) Total amount of royalties, (d) Depreciation (explain in Part VI) or amortization (if such computation), (e) Other expenses (explain in Part VII), (f) Net loss, (g) Net income. Rows for Property A, B, C, and Totals.

9 Total rent and royalty income or (loss). Combine amounts in columns (f) and (g), line 8. Enter here and include in line 18 below.

Part III Income or Losses from

Partnerships: 10 Add amounts in columns (c) and (d) and enter here. 11 Combine amounts in columns (c) and (d), line 10, and enter net income or (loss). 12 Additional first-year depreciation (see instructions for limitations). 13 Total partnership income or (loss). Estates or Trusts: 14 Add amounts in columns (c) and (d) and enter here. 15 Total estate or trust income or (loss). Small Business Corporations: 16 Add amounts in columns (c) and (d) and enter here. 17 Total small business corporation income or (loss).

Part IV 18 TOTAL income or (loss). Combine lines 4, 9, 13, 15, and 17. Enter here and on Form 1040, line 18.

19 Farmers and fishermen: Enter your share of gross farming and fishing income applicable to Parts II and III.

112068-2034-02 202174

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

## Income Averaging

▶ See instructions on back.  
▶ Attach to Form 1040.

**1980**

21

Name(s) as shown on Form 1040: **JOHN A ZACCARO** Your social security number: \_\_\_\_\_

Base Period Income and Adjustments	(a) 1st preceding base period year 1979	(b) 2d preceding base period year 1978	(c) 3rd preceding base period year 1977	(d) 4th preceding base period year 1976
<b>1</b> Enter amount from: Form 1040 (1977, 1978, and 1979)—line 34 Form 1040A (1977 and 1978)—line 10 Form 1040A (1979)—line 11 . . . . .	58,448.	52,562.	21,378.	/
<b>2 a</b> Multiply \$750 by your total number of exemptions in 1977 and 1978 . . . . .	/	3,000.	3,000.	/
<b>b</b> Multiply \$1,000 by your total number of exemptions in 1979 . . . . .	4,000.	/	/	/
<b>3</b> Taxable income (subtract line 2a or 2b from line 1). If less than zero, enter zero . . . . .	54,448.	49,562.	18,378.	6,094.
<b>4</b> Income earned outside of the United States or within U.S. possessions and excluded under sections 911 and 931 . . . . .	/	/	/	/
<b>5</b> On your 1980 Form 1040, if 1 or 4 enter \$1,200; if 2 enter \$1,600; if 3 enter \$1,600 (in column (d)) . . . . .	/	/	/	1,600.
<b>6</b> Base period income (add lines 3, 4 and 5) . . . . .	54,448.	49,562.	18,378.	7,694.
<b>Computation of Averageable Income</b>				
<b>7</b> Taxable income for 1980 from Schedule TC (Form 1040), Part I, line 3 . . . . .	7	76,662.	/	/
<b>8</b> Certain amounts received by owner-employees subject to a penalty under section 72(m)(5) . . . . .	8	/	/	/
<b>9</b> Subtract line 8 from line 7 . . . . .	9	76,662.	/	/
<b>10</b> Excess community income . . . . .	10	/	/	/
<b>11</b> Adjusted taxable income (subtract line 10 from line 9). If less than zero, enter zero . . . . .	11	76,662.	/	/
<b>12</b> Add columns (a) through (d), line 6, and enter here . . . . .	12	120,082.	/	/
<b>13</b> Enter 30% of line 12 . . . . .	13	39,025.	/	/
<b>14</b> Averageable income (subtract line 13 from line 11) . . . . .	14	37,637.	/	/

If line 14 is \$3,000 or less, do not complete the rest of this form. You do not qualify for income averaging.



Computation of Tax				
<b>15</b> Amount from line 13 . . . . .	15	39,025.	/	/
<b>16</b> 20% of line 14 . . . . .	16	7,527.	/	/
<b>17</b> Total (add lines 15 and 16) . . . . .	17	46,552.	/	/
<b>18</b> Excess community income from line 10 . . . . .	18	/	/	/
<b>19</b> Total (add lines 17 and 18) . . . . .	19	46,552.	/	/
<b>20</b> Tax on amount on line 19 (see caution below) . . . . .	20	18,965.	/	/
<b>21</b> Tax on amount on line 17 (see caution below) . . . . .	21	18,965.	/	/
<b>22</b> Tax on amount on line 15 (see caution below) . . . . .	22	14,713.	/	/
<b>23</b> Subtract line 22 from line 21 . . . . .	23	4,252.	/	/
<b>24</b> Multiply the amount on line 23 by 4 . . . . .	24	17,008.	/	/
<i>Note: If no entry was made on line 8 above, skip lines 25 through 27 and go to line 28.</i>				
<b>25</b> Tax on amount on line 7 (see caution below) . . . . .	25	/	/	/
<b>26</b> Tax on amount on line 9 (see caution below) . . . . .	26	/	/	/
<b>27</b> Subtract line 26 from line 25 . . . . .	27	/	/	/
<b>28</b> Tax (add lines 20, 24, and 27). Enter here and on Schedule TC (Form 1040), Part I, line 4 and check Schedule G box . . . . .	28	35,973.	/	/

Caution: Use Tax Rate Schedule X, Y or Z from the Form 1040 instructions to figure your tax on lines 20, 21, 22, 25 and 26. Do not use the tax tables.

TRIPLICATE

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

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

▶ See Instructions for Schedule SE (Form 1040).  
▶ Attach to Form 1040.

**1980**  
23

Name of self-employed person (as shown on social security card)  
**JOHN A ZACCARO**

Social security number of self-employed person ▶

**Part I** Computation of Net Earnings from FARM Self-employment

**Regular Method**

1 Net profit or (loss) from:	
a Schedule F (Form 1040)	1a
b Farm partnerships	1b
2 Net earnings from farm self-employment (add lines 1a and 1b)	2
<b>Farm Optional Method</b>	
3 If gross profits from farming are:	
a Not more than \$2,400, enter two-thirds of the gross profits	3
b More than \$2,400 and the net farm profit is less than \$1,600, enter \$1,600	
4 Enter here and on line 12a, the amount on line 2, or line 3 if you elect the farm optional method	4

**Part II** Computation of Net Earnings from NONFARM Self-employment

**SE**

**Regular Method**

5 Net profit or (loss) from:	
a Schedule C (Form 1040)	5a
b Partnerships, joint ventures, etc. (other than farming)	5b
c Service as a minister, member of a religious order, or a Christian Science practitioner. (Include rental value of parsonage or rental allowance furnished.) If you filed Form 4361 and have not revoked that exemption, check here <input type="checkbox"/> and enter zero on this line	5c
d Service with a foreign government or international organization	5d
e Other (specify) <b>SEE SCHEDULE 4</b>	5e
6 Total (add lines 5a through 5e)	6
7 Enter adjustments if any (attach statement, see page 29 of Instructions)	7
8 Adjusted net earnings or (loss) from nonfarm self-employment (line 6, as adjusted by line 7)	8
Note: If line 8 is \$1,600 or more or if you do not elect to use the Nonfarm Optional Method, skip lines 9 through 11 and enter amount from line 8 on line 12b.	

**Nonfarm Optional Method**

9 a Maximum amount reportable under both optional methods combined (farm and nonfarm)	9a	\$1,600.00
b Enter amount from line 3. (If you did not elect to use the farm optional method, enter zero.)	9b	
c Balance (subtract line 9b from line 9a)	9c	
10 Enter two-thirds of gross nonfarm profits or \$1,600, whichever is smaller	10	
11 Enter here and on line 12b, the amount on line 9c or line 10, whichever is smaller	11	

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

12 Net earnings on (loss):		
a From farming (from line 4)	12a	
b From nonfarm (from line 8, or line 11 if you elect to use the Nonfarm Optional Method)	12b	\$5,976.
13 Total net earnings or (loss) from self-employment reported on lines 12a and 12b. (If line 13 is less than \$400, you are not subject to self-employment tax. Do not fill in rest of schedule)	13	\$5,976.
14 The largest amount of combined wages and self-employment earnings subject to social security or railroad retirement taxes for 1980 is	14	\$25,900.00
15 a Total "FICA" wages (from Forms W-2) and "RRTA" compensation	15a	28,604.
b Unreported tips subject to FICA tax from Form 4137, line 9 or to RRTA	15b	
c Add lines 15a and 15b	15c	28,604.
16 Balance (subtract line 15c from line 14)	16	0.
17 Self-employment income—line 13 or 16, whichever is smaller	17	0.
18 Self-employment tax. (If line 17 is \$25,900, enter \$2,097.90; if less, multiply the amount on line 17 by .081.) Enter here and on Form 1040, line 48.	18	0.

TRIPPLICATE

**SCHEDULE TC**  
**(Form 1040)**

 Department of the Treasury  
 Internal Revenue Service

**Tax Computation Schedule**

Attach to Form 1040.

**1980**

Name(s) as shown on Form 1040

**JUHN A ZACCARD**

Your social security number

**Part I** Computation of Tax for Taxpayers Who Cannot Use the Tax Tables

Use this part to figure your tax if:

- Your income on Form 1040, line 34, is more than \$40,000 and you checked Filing Status Box 2 or 5 on Form 1040.
- You had more exemptions than were shown in the Tax Table for your filing status.
- You figure your tax using Schedule G (Income Averaging) or Form 4726 (Maximum Tax on Personal Service Income).

1 Enter line amount from Form 1040, line 34 . . . . .	1	80,662.
2 Multiply \$1,000 by the total number of exemptions claimed on Form 1040, line 7 . . . . .	2	4,000.
3 Taxable income. Subtract line 2 from line 1. (Figure your tax on this amount by using the Tax Rate Schedules or one of the other methods listed on line 4.) . . . . .	3	76,662.
4 Income tax. Enter tax and check if from: <input type="checkbox"/> Tax Rate Schedule X, Y, or Z, <input checked="" type="checkbox"/> Schedule G, or <input type="checkbox"/> Form 4726. Also enter on Form 1040, line 35. . . . .	4	35,973.

**Part II** Computation for Certain Taxpayers Who MUST Itemize Deductions

If you are included in one of the groups below, you MUST itemize. If you must itemize and the amount on Schedule A (Form 1040), line 40, is more than your itemized deductions on Schedule A, line 39, you must complete Part II before figuring your tax.

You MUST itemize your deductions if:

A. You can be claimed as a dependent on your parents' return and had interest, dividends, or other unearned income of \$1,000 or more and had earned income of less than \$2,300 if single (less than \$1,700 if married filing a separate return).

Note: If your earned income is more than your itemized deductions, you don't have to fill in Schedule A. Just enter your earned income in Part II, line 3, of this schedule, unless you are married filing a separate return and your spouse itemizes deductions. Generally, your earned income is the total of any amounts on Form 1040, lines 8, 13, and 19. See page 11 of the instructions for Form 1040 for more details.

B. You are married filing a separate return and your spouse itemizes deductions. (There is an exception to this rule. You don't have to itemize if your spouse must itemize only because he or she is described in A and enters earned income instead of itemized deductions on Part II,

line 3, of this schedule. If this is the case, don't complete Part II. Go back to Form 1040, line 33, and enter \$0. Then go to Form 1040, line 34.)

C. You file Form 4563 to exclude income from sources in U.S. possessions. (Please see Form 4563, and Publication 570, Tax Guide for U.S. Citizens Employed in U.S. Possessions, for more details.)

D. You had dual status as a nonresident alien for part of 1980, and during the rest of the year you were either a resident alien or a U.S. citizen. However, you don't have to itemize if at the end of 1980, you were a nonresident alien married to a U.S. resident or citizen and file a joint return reporting your combined worldwide income.

1 Enter the amount from Form 1040, line 31 . . . . .	1	
2 If you checked Form 1040, Filing Status Box: [2 or 5, enter \$3,400] [1 or 4, enter \$2,300] [3, enter \$1,700] . . . . .	2	
3 Enter the amount from Schedule A, line 39 . . . . .	3	
Caution: If you can be claimed as a dependent on your parents' return, see the Note above. Be sure you check the box below line 33 of Form 1040.		
4 Subtract line 3 from line 2 . . . . .	4	
5 Add lines 1 and 4. Enter here and on Form 1040, line 34. (Leave Form 1040, line 33 blank. Disregard the instruction to subtract line 33 from line 32. Follow the rest of the instructions for Form 1040, line 34.) . . . . .	5	

The example below may help you to complete Part II. Example—Walter Green, a single individual, is claimed as a dependent on his parents' return. Walter's adjusted gross income, Form 1040, line 31, is \$4,000. Of this amount, \$1,500 was earned income from a summer job and \$2,500 was unearned income that he received as a beneficiary of a trust. Because Walter is being claimed as a dependent on his parents' return and has unearned income of \$1,000 or more and earned income of less than

\$2,300, he must use Part II of Schedule TC. Walter knows that his total itemized deductions are only \$500. Since this is less than his earned income (\$1,500), he does not have to complete Schedule A. Walter enters \$2,300, the zero bracket amount for a single individual, on line 2 of Part II and his earned income on line 3. He completes Part II as shown below and enters the total of \$4,800 on Form 1040, line 34. He then figures his tax using the Tax Tables as explained in the instructions for lines 34 and 35 on page 12.

1 Adjusted gross income . . . . .	\$4,000
2 Zero bracket amount for a single individual . . . . .	\$2,300
3 Earned income . . . . .	1,500
4 Subtract line 3 from line 2 . . . . .	800
5 Add lines 1 and 4. Enter here and on Form 1040, line 34 . . . . .	\$4,800

Note: If Walter's itemized deductions are more than his earned income, he must complete Schedule A first.

TRIPPLICATE



JIMMY A ZALCAMA

## INDIVIDUAL RETIREMENT ARRANGEMENT - IRA - DEDUCTION - 1980

- X 1. ONE INDIVIDUAL IRA.  
 2. TWO INDIVIDUAL IRA-S.  
 3. ONE INDIVIDUAL IRA AND ONE SPOUSAL IRA.  
 4. ONE SEP.  
 5. TWO SEP.  
 6. ONE INDIVIDUAL IRA AND ONE SEP.
1. AMOUNT PAID TO YOUR IRA. - DO NOT INCLUDE ROLLOVERS OR YOUR EMPLOYER-S SEP PAYMENTS. . . . . 1,500
2. YOUR EMPLOYER-S SEP PAYMENTS TO YOUR IRA . . . . .
3. ADD LINES 1 AND 2. . . . . 1,500
- 4A AMOUNT PAID TO YOUR NON-WORKING SPOUSE-S IRA. - DO NOT INCLUDE ROLLOVERS. . . . .
- 4B ELIGIBLE EXCESS PAYMENTS MADE IN EARLIER YEARS. SEE INSTRUCTIONS FOR FORM 5329, LINE 3. . . . .
5. ADD LINES 3, 4A AND 4B . . . . . 1,500
6. WAGES AND OTHER EARNED INCOME FROM 1040. - DO NOT INCLUDE SPOUSE-S INCOME AND DO NOT REDUCE YOUR WAGES BY LOSSES FROM SELF EMPLOYMENT. . . . . 124,480
7. ENTER EMPLOYER-S SEP PAYMENTS. . . . .
8. SUBTRACT LINE 7 FROM LINE 6. ENTER RESULT. . . . . 124,480
- COMPLETE LIMITATION 9, 10, OR 11 BELOW, WHICHEVER ONE APPLIES TO YOU. IF YOUR EMPLOYER CONTRIBUTES TO YOUR IRA AND YOUR NON-WORKING SPOUSE-S IRA UNDER A SEP, USE THE LIMITATION ON LINE 10.
9. REGULAR IRA. ENTER 1,500 OR 15 PCT. OF LINE 8, WHICHEVER IS SMALLER 1,500
10. IRA FOR YOU AND YOUR NON-WORKING SPOUSE. ENTER THE SMALLEST OF - A. 15 PCT. OF LINE 8, OR B. 1,750, OR C. 2 TIMES THE AMOUNT ON LINE 3, OR D. 2 TIMES THE AMOUNT ON LINE 4A. . . . .
11. SIMPLIFIED EMPLOYEE PENSION -SEP- ENTER THE SMALLER OF- A. 15 PCT. OF LINE 8, OR B. THE TOTAL OF- LINE 2, BUT NOT MORE THAN 7500, AND 1,500 MINUS LINE 2, BUT NOT LESS THAN ZERO. . . . .
12. ALLOWABLE DEDUCTION. ENTER THE SMALLER OF - A. THE AMOUNT FROM LINE 9, OR B. YOUR LIMITATION FROM LINE 9, 10 OR 11. ALSO ENTER ON FORM 1040, LINE 25 . . . . . 1,500
- NOTE- IF LINE 5 IS LARGER THAN LINE 12 AND YOU DO NOT WITHDRAW THIS EXCESS PAYMENT BEFORE THIS RETURN IS DUE, YOU MUST FILE FORM 5329 AND PAY THE TAX DUE