Die 86-30+3

### THE WHITE HOUSE

### Office of the Press Secretary

For Immediate Release

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April 11, 1986

The President and Mrs. Reagan today released their U.S. individual Income Tax Return for 1985, which is attached.

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1040		artiment of the Treasury—Internal R S. Individual Income		85	đi.				
For the year January 1		mber 31, 1985, or other tax year beginn		i985 e	5. 1910	<u> </u>	:9	CAVB No. 154	45 2014
Use IRS				, 1st	name		Tour	social security nui	magr
Label. BON.			GAN	Į			4		
Other- wise, BCY		LLER ESQ		K			2001	se's pocial security	l unit de la competition de la
please 333 print LOS		GAAND 4723 Geles CA	00071	057S-	Your accupation	0.5	P	ESIDEN	
ur type.			90071		Spouse's occupat	FIR	5-	LACY	<u> </u>
Presidential Election Campaign	<b>, )</b>	Do you want \$1 to go to this full If joint return, does your soou		s fund?	Yes	M Š	No No	Hole: Checking in notichangely reduce your	iour tax or
510	1	Single		For Pri	vacy Act and Pa;	perwork Re	vetion	Act Natice see lesi	tructions.
Filing Status	2	Married filing joint retu	in (even if only one had in	come)					
Check only	3		iturn. Enter spouse's social se						
ON B DOX.	4	Mead of household (wi	th qualifying person). (See 5, write child's name here.	page 5 of Ins	structions.) If th	he qualitys	ng perse	on is your unmate	ied ched
- <u></u>	_ 5	Gualifying widow(er) w	s, write child s name nere. •th dependent child (year -	spouse died !	▶19).(S	ee page 6 -	of Instru	uctions 1	
F	64		X 65 or over	<b>.</b>	Blind			) Self number of	
Exemptions		Spouse	65 or over		Blind			boxes checked on Seland & D	3
Always check	•	: First names of your dependent c	hildren who lived with you		<u> </u>		·	) Enter number of children	
the box labeled Yourself			<u></u>					luted on 6c 🕨	
Check other boxes if they	•	<ul> <li>First names of your dependent c (If pre-1985 agreement, check h</li> </ul>	hildren who did not live wr Iere 🕨 🗌 3	th you (see pi	age 6)			) Enter number of chridren	
apply.		Other dependents.		(J) Rumber of	(4) Ord degraciant	(S) Out you		' listed on 6d 🕨	L}
		(1) Name	(2) Relation ship	dearths invest in your harmy	here income al \$1,040 or more?	dependent i		Enter number of other	r,
								dependents 🕨	
		Total number of exemptions class				<u> </u>		Add numbers entered in	
		Wages, salaries, tips, etc. (Attaci		5) <u>·</u>		· • •	5	A swote acod	म्य
Income		Interest income (also attach Sch		· · · ·	· · · · •	• • •		200,110	<u>\$</u> —
Please attach Copy B of your	94	Dividends (also attach Schedule B		2		ød 👘			a
Forms W-2, W-2G,	•	: Subtract line 9b from line 9a and	enter the result	•••			9:	446;	2!
and W-2P here.	10	Taxable refunds of state and locali	income taxes, if any, from th	ne worksheet o	m page 9 of Inst	tructions	10		1
If you do not have # W-2, see	11 12	Alimony received Business income or (loss) (#ttach		• • • •		· - ·			-i 
page 4 of Instructions.		Capital gain or (loss) (attach Sch	-	• • • •	• • • • •		12		7 J
	14	40% of capital gain distributions		ne parte 9 of 1	nstructions1	• • •	14	+ " \\	<i>I</i>
	15	Other gains or (losses) (attach Fo	xm 4797)		• .	· .	15		
	16	- Fully taxable pensions, IRA distri			ine 17 (see pag	ge 9)	16	22,09	<u>/ :</u>
		<ul> <li>Other pensions and annuities, in</li> <li>Tarable amount of any from the</li> </ul>					176		-
		<ul> <li>Taxable amount, if any from the Rents, royalties, partnerships, es</li> </ul>			· · ·	• •	11		
I	19	Farm income or (loss) (attach Sc			• • •		19	,ai	<u></u>
	204	Unemployment compensation (in		20.5				·······	J
Pleasu attach chack		Taxable amount, if any, from the		1		. <u>.</u> .	206		
or money order hare,		Social security benefits (see page Transition of the second		21 <u>0</u>					
		<ul> <li>Taxable amount, if any from woil</li> <li>Other income (list type and amount-</li> </ul>		····	i .	· · ·	215   		
		S'HEDULE AT	TACHED		· _ · · · ·		22 22	2283	4
	23	Add lines 7 through 22. This is yo	our total income			•	23	374 49	2
Adjustments	24	Moving expense (attach Form 35		24			(Ma)	<b>- ,</b>	
to incom*	25 26	Employee business expenses (at)		25	·				
	27	IFA deduction, from the workshe Keogh refirement plan deduction		27					ł
(See Instructions	23	Penalty on early withdrawal of sa		Z					:
on page 113	29	Alimony paid (recipient's last name		and William					I
		social security no		29					
	30 31	Deduction for a married couple will Add lines 24 through 30. These a					anan -		ı.
Adjustad	32	Add lines 24 through 30. These a Subtract line 31 from line 23. T	hit is your adjusted group	Income it r	his line is loss	then i	31		
Gross Income		\$11,000 and a child lived with j instructions. If you want IRS to fi	YOU SEE "Extract locome	Condd' those	691 an nege 1	6 of	32	374 492	2

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orm 1040 (1985)	)			· · · · · · · · · · · · · · · · · · ·
	33	Amount from line 32 (adjusted gross income).	13	394,492
ax	34a	If you itemize, attach Schedule A (Form 1040) and enter the amount from Schedule A, line 26	34a	<u>101107</u>
lompu-		<ul> <li>Caution: If you have unsamed income and can be claimed as a dependent on your parents' return, check here in and see page 13 of instructions. Also see page 13 if you are married</li> </ul>		
ation		return, check here in and see page 13 or instructions. Also see page 13 if you are married filing a separate return and your spouse itemizes deductions, or you are a dual-status alien.		
		If you do not itemize but you made charitable contributions, enter		
See	•	your cash contributions here (if you gave \$3,000 or more to any		l
nstructions in page 13.)		one organization, see page 14.)		
•	~	Enter your noncash contributions (you must attach Form \$283 if over \$500) 34c		
		Add lines 34b and 34c. Enter the total		
			34.	
	•	Divide the amount on line 34d by 2. Enter the result here	35	
	35	Subtract line 34e or line 34e, which ever applies, from line 33	36	
	36	Multiply \$1,040 by the total number of exemptions claimed on line 6f (see page 14)	37	- 282/1/2
	37	Taxable Income. Subtract line 36 from line 35. Enter the result (but not less then zero)		122 2211-
	34	Enter tax here. Check if from 🗌 Tax Table, 🔀 Tax Rate Schedule X, Y, or Z, or 🛄 Schedule G	38	1 aca, 114
	33	Additional taxes. (See page 14 of Instructions.) Enter here and check if from 🛄 Form 4970,		•
		☐ Form 4972, or ☐ Form 5544,	39	
	40	Add lines 38 and 39. Enter the total		122774
			40 Vialiatia	Tous I let
Credits	41	Cradit for child and dependent care expenses (attach Fprm 2441) 41		i
	42	Credit for the elderly and the permanently and totally disabled		
See		(attach Schedule R)		
nstructions	43	Residential energy credit (attach Form 5695)		
on page 14.)	44	Partial credit for political contributions for which you have receipts 44		
	45	Add lines 41 through 44. These are your total personal credita	45	100 00
	46	Subtract line 45 from line 40. Enter the result (but not less than zero)	46	122714
	47	Foreign tax credit (attach Form 1116)		
	48	General business credit, Check if from 🔲 Form 3800,		
		🗍 Form 3468, 🔲 Form 5884, 📋 Form 6478,	10000	
	49	Add lines 47 and 48. These are your lotal business and other credits	49	7/1
	50	Subtract line 49 from line 46. Enter the result (but not less than zero)	50	722755
	91	Self-employment tax (attach Schedule SE).	51	
Other	52	Alternative minimum tax (attach Form 6251).	52	0
l'axes	53	Tax from recapture of investment credit (attach Form 4255)	53	
	54	Social security tax on tip income not reported to employer (attach Form 4137)	54	
Including Advance EIC	35	Tax on an IRA (attach Form 5329)	55	
Payments)	56	Add lines 50 through 55. This is your total tax	56 1	122723
	57	Federal income tax withheld	0.8000	
Payments –	54	1985 estimated tax payments and amount applied from 1984 return 58 80,000		
	59	Earned income credit (see page 16)		
Attach Forms				Ĩ
₩-2, ₩-2G, Ind ₩-2P	••			
a front.	41	Excess social security tax and RRTA tax withheld (two or more)		
	••			
	42	Credit for Federal tax on gasoline and special fuels (attack fore 4/36) 62	-4////	
	4	Regulated investment Company credit (attach Form 2439)	64	Maria
		Popularies SV (moogh eS), meserale your total performing	┈┿───┾	144,6(0)
Refund or	65	If line 64 is larger than line 56, enter amount OVERPAID	65	
Imount	66	Amount of line 55 to be REFUNDED TO YOU	66	
	67	Amount of line 55 to be applied to your 1986 estimated tax		1
rou Owe '	64	If kne 55 is larger than kne 54, enter AMOUNT YOU OWE, Attach check or money order for hall amount	<i>Willia</i>	
		- payable to "Internal Revenue Service "Write your social security number and "1985 Form 1040" on £	- 64	
• • • • • • • • • • • • • • • • • • • •		Check > if Form 2210 (2210F) is attached. See page 17. Penalty: \$	All	linn salah kalan salah sala
Please	Unde belief	r penerties of perjury, I declara thet 3 have exemped the return and eccompanying schedules and statements, ), they are true, correct, and complete. Declaration of preparer (other then tespeyer) is based on all information of e	and to the Not preser	best of my knowledge an Withes any knowledge
Sign				
Here		Tour segnature Date Social's segnature (d		Antu -
•				
Paid ·	Ризра Картал	ture P & Comp & MARIAN MARINE 1 Checked	ידן <sup>איזע</sup> (ר'	erer s social security no
	-	The set of the set of the set of the set and		
reparer's Jae Only	Firm	MATTY GIBSON DUNN & CRUTCHER ELINO.		

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SCHEDULES A&B (Form 1040) Department of the Transury		Schedule A—Itemized Deduc (Schedule Bis on back) Attach to Form 1040. See Instructions for Schedules A a		19 <b>85</b>		
Internal Revenue Sern Name(s) as shown on 1	form L	D4D			Teur	social security number
RONAL	$\dot{\alpha}$	W. & NANCY D. REAGAN		<u> </u>		www.www.w
Medical and	1	Prescription medicines and drugs; and insulin	_1	· · · · · · · · · · · · · · · · · · ·		
Dental Expenses	2	a Doctors, dentists, nurses, hospitals, insurance premiums	23			Bussess Busses Parks
(Do not include		you paid for medical and dental care, etc.	25			Contraction Contract
expenses reimbursed or		<ul> <li>b Transportation and lodging</li> <li>c Other (list—include hearing aids, dentures, eyeglasses, etc.)</li> </ul>			_	
paid by others.)						
(See			20			
Instruc- tions on	3	Add lines 1 through 2c, and write the total here	3			Maria Maria San San San San San San San San San Sa
page 19.)	4	Multiply the amount on Form 1040, line 33, by 5% (.05)	ical ar	nd dental . 🕨	5	unimministicticiti. Siddidt.
	6	State and local income taxes	6	33,956	<u> </u>	Milliodeline Herrie Coldh
Taxes You Paid	7	Real estate taxes ( ) ( ) - ( ) ( ) ( ) ( ) ( ) ( ) ( ) (	7	4,253		
1 4-78		General sales tax (see sales tax tables in instruction booklet)	6.4	/_308		
(See Instruc-		General sales tax on motor vehicles	8b	~~~		
bons on page 20.)	9	Other taxes (list—include personal property taxes) SOI	9	27.3		
beffe zo.)	10	Add the amounts on lines 6 through 9. Write the total her		tal taxes . Þ	10	39.795
	_	Home mortgage interest you paid to financial institutions	11a			Heffellen Marken Solle
Interest Yee		b Home mortgage interest you paid to individuals (show that				
Paid		person's name and address) Francess				Vinden Kanta
(See Instruc-	_	· · · · · · · · · · · · · · · · · · ·	115			VIII III VIII
tions on	12	Total credit card and charge account interest you paid Other interest you paid (list)	<u></u>	3,271		
page 20.)	13	MASS, MUTUAL 2951 TENN MUTUAL 704		0,-0,1		
		CONN MUTURE 232 IRS & FTB 167	13	4.054	/ -	
	14	Add the amounts on lines 11a through 13. Write the total here	Tou	il interest . 🕨	14	7.355
Contributions	15	a Cash contributions. (If you gave \$3,000 or more to any one	15a		,	
You Made		organization, report those contributions on line 15b.)	131			
(5++		b Cash contributions totaling \$3,000 or more to any one organization. (Show to whom you gave and how much you				
Instruc- tions on		Rave) > EUREKA COLLEGE		7 500		and the second second
page 21.)		NORTHWESTERN UNIV MED. SCHOOL	156	<u>5,000</u>		Carlie Maria Lines -
	16	Other than cash. (You must attach Form 8283 if over \$500.).	16			and the second second
	17			i htributians / 🕨	18	23278
Casualty and	_	Total casualty or theft loss(es). (You must attach Form 4684 or sil				Manhalet diasi
Theft Lesses		(See page 21 of Instructions.)		<u></u>	19	
Miscellaneeus	20	Union and professional dues	20	/33	 	
Deductions	21		21	±_33,∞0	1	
(See	22	BOTTOLD REASAN QUALITED - BUCK	**			
tions on		TRUST - MANAGEMENT FEES		7,033	( 1	
page 21.)		BANK OF AMERICA - TRUSTEE FORS		44		
		BANK & AMERICA -SERVICE OF US TREA	. 22	1 21	23	40,221
Summary of Itemized		Add the amounts on lines 20 through 22. Write the total here. Tot. Add the amounts on lines 5, 10, 14, 18, 19, and 23. Write your an			24	110,64-1
Deductions (See Instruc-	25	<ul> <li>If you checked Form 1040</li> <li>Filing Status box 2 or 5, write \$3,54</li> <li>Filing Status box 1 or 4, write \$2,39</li> <li>Filing Status box 3, write \$1,770</li> </ul>	×	• • • • • •	25	3540
tions on page 22.)	26	Subtract line 25 from line 24. Write your answer here and on Form line 25 is more than line 24, see the Instructions for line 26 on page	1040 (e 22.)	), line 34a. (If	26	107,137

For Paperwork Reduction Act Notice, see Form 1040 Instructions.

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chedules A&B (Form )		CMB No 1545-0074 Page 2
lame(s) as shown on F	orm 1040 (Do not enter name and social security number if known on other side.)	Your social security number
RONAL	OW. & NANCY D. REAGAN	<u></u>
art I nterest ncome	If you received more than \$400 in Interest income, you must complete Part I and list A received interest as a nominee for another, or you received or paid accrued interest on sec Interest payment dates, see page 22.	LL Interest received. If you curities transferred between
1641ire	Interest income	Amount
iee struc- ons on	1 Interest income from seller-linanced mortgages. (See Instructions and show name of	1
iges 8 and 22.>	2 Other interest income (list name of payer) ►	
iso complete art III.	STEVEN HALPERN BANK OF CHIFORNIA	- 4,99 - 34,712 -
	BANK OF AMERICA BANK OF AMERICA BANK OF AMERICA	- / <u>2</u>
	MASS MUTUAL LIFE TENN MUTUAL LIFE U.S. TREASURY BILLS	2 <u>847</u> 5// 2 275
	RONALD REASAN QUALIFIED BUNG TRUST-1 D.NO	66,026
	3 Add the amounts on lines 1 and 2. Write the total here and on Form 1040, line 8 . >	31/15,200
Part II Dividend	If you received more than \$400 in gross dividends and other distributions on stock, or qualified reinvested dividends from a public utility, complete Part II. If you received another, see page 23.	you are electing to excludividends as a nominee f
ACOME	Dividend income	Amount
See hstruc-	4 Dividend income (list name of payer—include on line 4 capital gain distributions, nontaxable distributions, etc.)	
ions on lages & and 22.)	RONALD REAGAN QUALIFIED BLIND TRUST-1, D. No.	·
liso complete Part III.	QUALIFYING Non-QUALIFYING	412
	•••••••••••••••••••••••••••••••••••••••	4
	······································	
		1 17.05
	5 Add the amounts on line 4. Write the total here	5 4 65-
	Schedule D * 7 Nontaxable distributions (See Schedule D Instructions for adjustment to basis ) 7	100 10 10 10 A
	8 Exclusion of qualified reinvested dividends from a public	19.9.9.14 y
	utility. (See page 23 of Instructions.)	Hinterhatada Sec.
	9 Add the amounts on lines 6, 7, and 8. Write the total here	9 1
	10 Subtract line 9 from line 5. Write the result here and on Form 1040, line 9a	10 46
	"If you received capital gain distributions for the year and you do not need. Schedule i losses, do not file that schedule. Instead, enter 40% of your capital gain distributions of	on Form 1040, one 14
Part III Foreign	If you received more than \$400 of Interest or dividends, OR If you had a foreign acc grantor of, or a transferor to, a foreign trust, you must answer both questions in Part I	
Accounts and	11 At any time during the tax year, did you have an interest in or a signature or other authori	
Foreign	account in a foreign country (such as a bank account, securities account, or other financi	ial account)? (See
Trusts	page 23 of the Instructions for exceptions and filing requirements for Form TD F 90-22.1.)	<b></b>
(See Instruc-	If "Yes," write the name of the foreign country >	to the second
tions on page 23 )	12 Were you the grantor of, or transferor to, a foreign trust which existed during the current ta not you have any beneficial interest in it? If "Yes." you may have to file Forms 3520, 3520	FA, or 926
····	the years any exclusion of the second s	

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SCHEDULE	D	1	Сар	ital Gains a	nd Los	ses		ļ	048 No 1545-0074
(Form 1040)	)		and Reconciliation of Forms 1099-B						100 <b>0C</b>
Department of the		► Attach to Form 1040. ➤ See Instructions for Schedule D (Form 1040).							ISAD
Internal Revenue S		<u> </u>					5 (F0(A) 10-0).		12
Name(s) as shown			1		I			Your	social security number,
				D. REAG				<u>i</u>	
				Stocks, Bonds, E		<u> </u>	· · · · · · · · · · · · · · · · · · ·		
				sales of stocks, bor		-	,		
-	iker to yo ation stat		199-B or an equi	valent substitute st.	atement(s)	, such	as a proker's	1.	I.
		••••••	ou received one o	r more Form(s) 10	99-8 or ec	vale	nt statement(s)		Whith Collars and both a second
fa	r 1985. fe	or bartering incon	ne,						Will Marker Mark
Part II Sho	ort-term	Capital Gains	and Losses-Ass	ets Held Six Mon	ths or Les	s (one	year or less if	acquir	ed before 6/23/8
(a) Description a		(b) Date acquired	(c) Date sold		(a) Cost or	other	(1) LOSS		(g) GAIN
Example, 100 s preferred of 1		(MO . 04y. yr )	(Mo.day.yr)	(d) Gross sales price	basa (s	++	If column (e) () then (d) subtree		If column (d) is more than (e) subtract (e)
							fram (=)		learn (d)
16			 						
		· · · · · · · · · · · · · · · · · · ·		*	<u> </u>				
		· · · · · · · · · · · · · · · · · · ·	· —-						
<u> </u>		·		<u> </u>	/			┿	— ··· · · · · · · · · · · · · · · · · ·
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•			• • • • • • • • • • • • • • • • • • • •				······································	• • • • • • •	
3 Short-tei 4 Net shor	rm gain fi t-term ga	om installment s in or (loss) from j	ales from Form 6 partnerships, S <sub>J</sub> cj	) Ince from Form 2119, li 1252, lines 22 or 30 progrations, and fid	• • ·	2 3 4			
3 Short-tei 4 Net shar 5 Add line: 6 Combine 7 Short-tei 8 Net shor	rm gain fr t-term ga s 15 throi e columns rm capita <u>t-term ga</u>	in or (loss) from p ugh 4 in columns s (f) and (g) of line f loss carryover fr in or (loss), come	ales from Form 6 partnerships, S.c. (f) and (g) e 5 and enter the rom years beginn pine lines 6 and 7	252, lines 22 or 30 progrations, and fide net gain or (loss) ing after 1969		3 4 5		) 6 7 8	-16412 (101,196 (54,700)
3 Short-tei 4 Net shor 5 Add line: 6 Combine 7 Short-tei 8 Net shor	rm gain fr t-term ga s 15 throi e columns rm capita t <u>-term ga</u> ng-term	om installment s in or (loss) from j igh 4 in columns s (f) and (g) of lini i loss carryover fr in or (loss), comb Capital Galns	ales from Form 6 partnerships, S.c. (f) and (g) e 5 and enter the rom years beginn pine lines 6 and 7	i252, lines 22 or 30 progrations, and fide net gain or (loss) ing after 1969 sets Held More T		3 4 5	s	6 7	
3 Short-tei 4 Net shor 5 Add line: 6 Combine 7 Short-tei 8 Net shor Containe Loi	rm gain fr t-term ga s 15 throi e columns rm capita t <u>-term ga</u> ng-term	om installment s in or (loss) from j igh 4 in columns s (f) and (g) of lini i loss carryover fr in or (loss), comb Capital Galns	ales from Form 6 partnerships, Sig (f) and (g) e 5 and enter the rom years beginn bine lines 6 and 7 and Losses-As	i252, lines 22 or 30 progrations, and fide net gain or (loss) ing after 1969 sets Held More T		3 4 5	S	6 7	-6444 (101,196 (54,700))
3 Short-tei 4 Net shor 5 Add lines 6 Combine 7 Short-tei 8 Net shor Part III Loi (m	rm gain fr t-term ga s 15 throi e columns rm capita t <u>-term ga</u> ng-term	om installment s in or (loss) from j igh 4 in columns s (f) and (g) of lini i loss carryover fr in or (loss), comb Capital Galns	ales from Form 6 partnerships, Sig (f) and (g) e 5 and enter the rom years beginn bine lines 6 and 7 and Losses-As	i252, lines 22 or 30 progrations, and fide net gain or (loss) ing after 1969 sets Held More T		3 4 5	\$	6 7	6-4-12 (101,196) (54,700) >
3 Short-tei 4 Net shor 5 Add lines 6 Combine 7 Short-tei 8 Net shor Part 311 Loi (m	rm gain fr t-term ga s 15 throi e columns rm capita t <u>-term ga</u> ng-term	om installment s in or (loss) from j igh 4 in columns s (f) and (g) of lini i loss carryover fr in or (loss), comb Capital Galns	ales from Form 6 partnerships, Sig (f) and (g) e 5 and enter the rom years beginn bine lines 6 and 7 and Losses-As	i252, lines 22 or 30 progrations, and fide net gain or (loss) ing after 1969 sets Held More T		3 4 5	S	6 7	64-12 (101,196 (54,700))
3 Short-tei 4 Net shor 5 Add lines 6 Combine 7 Short-tei 8 Net shor Part 311 Loi (m	rm gain fr t-term ga s 15 throi e columns rm capita t <u>-term ga</u> ng-term	om installment s in or (loss) from j igh 4 in columns s (f) and (g) of lini i loss carryover fr in or (loss), comb Capital Galns	ales from Form 6 partnerships, Sig (f) and (g) e 5 and enter the rom years beginn bine lines 6 and 7 and Losses-As	i252, lines 22 or 30 progrations, and fide net gain or (loss) ing after 1969 sets Held More T		3 4 5	S	6 7	
3 Short-tei 4 Net shor 5 Add lines 6 Combine 7 Short-tei 8 Net shor Part 311 Loi (m	rm gain fr t-term ga s 15 throi e columns rm capita t <u>-term ga</u> ng-term	om installment s in or (loss) from j igh 4 in columns s (f) and (g) of lini i loss carryover fr in or (loss), comb Capital Galns	ales from Form 6 partnerships, Sig (f) and (g) e 5 and enter the rom years beginn bine lines 6 and 7 and Losses-As	i252, lines 22 or 30 progrations, and fide net gain or (loss) ing after 1969 sets Held More T		3 4 5	S	6 7	
3 Short-tei 4 Net shor 5 Add lines 6 Combine 7 Short-tei 8 Net shor Part 311 Loi (m	rm gain fr t-term ga s 15 throi e columns rm capita t <u>-term ga</u> ng-term	om installment s in or (loss) from j igh 4 in columns s (f) and (g) of lini i loss carryover fr in or (loss), comb Capital Galns	ales from Form 6 partnerships, Sig (f) and (g) e 5 and enter the rom years beginn bine lines 6 and 7 and Losses-As	i252, lines 22 or 30 progrations, and fide net gain or (loss) ing after 1969 sets Held More T		3 4 5	\$ 	6 7	
3 Short-tei 4 Net shor 5 Add lines 6 Combine 7 Short-tei 8 Net shor Part 311 Loi (m	rm gain fr t-term ga s 15 throi e columns rm capita t <u>-term ga</u> ng-term	om installment s in or (loss) from j igh 4 in columns s (f) and (g) of lini i loss carryover fr in or (loss), comb Capital Galns	ales from Form 6 partnerships, Sig (f) and (g) e 5 and enter the rom years beginn bine lines 6 and 7 and Losses-As	i252, lines 22 or 30 progrations, and fide net gain or (loss) ing after 1969 sets Held More T		3 4 5	S	6 7	
3 Short-tei 4 Net shor 5 Add lines 6 Combine 7 Short-tei 8 Net shor Part 311 Loi (m	rm gain fr t-term ga s 15 throi e columns rm capita t <u>-term ga</u> ng-term	om installment s in or (loss) from j igh 4 in columns s (f) and (g) of lini i loss carryover fr in or (loss), comb Capital Galns	ales from Form 6 partnerships, Sig (f) and (g) e 5 and enter the rom years beginn bine lines 6 and 7 and Losses-As	i252, lines 22 or 30 progrations, and fide net gain or (loss) ing after 1969 sets Held More T		3 4 5	S	6 7	
3 Short-tei 4 Net shor 5 Add lines 6 Combine 7 Short-tei 8 Net shor Part 311 Loi (m	rm gain fr t-term ga s 15 throi e columns rm capita t <u>-term ga</u> ng-term	om installment s in or (loss) from j igh 4 in columns s (f) and (g) of lini i loss carryover fr in or (loss), comb Capital Galns	ales from Form 6 partnerships, Sig (f) and (g) e 5 and enter the rom years beginn bine lines 6 and 7 and Losses-As	i252, lines 22 or 30 progrations, and fide net gain or (loss) ing after 1969 sets Held More T		3 4 5	S	6 7	
3 Short-tei 4 Net shor 5 Add lines 6 Combine 7 Short-tei 8 Net shor Part III Loi (m	rm gain fr t-term ga s 15 throi e columns rm capita t <u>-term ga</u> ng-term	om installment s in or (loss) from j igh 4 in columns s (f) and (g) of lini i loss carryover fr in or (loss), comb Capital Galns	ales from Form 6 partnerships, Sig (f) and (g) e 5 and enter the rom years beginn bine lines 6 and 7 and Losses-As	i252, lines 22 or 30 progrations, and fide net gain or (loss) ing after 1969 sets Held More T		3 4 5	S	6 7	
3 Short-tei 4 Net shor 5 Add lines 6 Combine 7 Short-tei 8 Net shor Part III Loi (m	rm gain fr t-term ga s 15 throi e columns rm capita t <u>-term ga</u> ng-term	om installment s in or (loss) from j igh 4 in columns s (f) and (g) of lini i loss carryover fr in or (loss), comb Capital Galns	ales from Form 6 partnerships, Sig (f) and (g) e 5 and enter the rom years beginn bine lines 6 and 7 and Losses-As	i252, lines 22 or 30 progrations, and fide net gain or (loss) ing after 1969 sets Held More T		3 4 5	S	6 7	
3 Short-ter 4 Net shor 5 Add liner 6 Combine 7 Short-ter 8 Net shor (m 9	rm gain fr t-term ga s 1b throi e columns rm capita t <u>-term ga</u> ng-term ore thar	rom installment s in or (loss) from p ugh 4 in columns s (f) and (g) of lim hoss carryover fr in or (loss), comb Capital Gains none year If ac	ales from Form 6 partnerships, S.c. (f) and (g) e 5 and enter the rom years beginn pine lines 6 and 7 and Losses-As quired before	i252, lines 22 or 30 progrations, and fide net gain or (loss) ing after 1969 sets Held More T	han Six M	3 4 5			(54,1∞;)
3 Short-ter 4 Net shor 5 Add liner 6 Combine 7 Short-ter 8 Net shor (m 9 9 10 Long term	rm gain fr t-term ga s 1b throi e columns rm capita t <u>-term ga</u> ng-term ore thar ore thar gain from	rom installment s in or (loss) from p ugh 4 in columns s (f) and (g) of lim i loss carryover fr in or (loss), comb Capital Gains none year If ac	ales from Form 6 partnerships, S.c. (f) and (g) e 5 and enter the rom years beginn pine lines 6 and 7 and Losses-As quired before 1	252, lines 22 or 30 progrations, and fide net gain or (loss) ing after 1969 sets Held More T 6/23/84)	han Six M	3 4 5 10nth			
3 Short-ter 4 Net shor 5 Add liner 6 Combine 7 Short-ter 8 Net shor (m 9 9 10 Long-term 11 Long-term 12 Net long	rm gain fr t-term ga s 1b throi e columns rm capita t-term ga ng-term ore than ore than ore than gain from m gain from sterm gas	rom installment s in or (loss) from p ugh 4 in columns s (f) and (g) of lim i loss carryover fr in or (loss), comb Capital Gains none year if ac capital Gains none year if ac sale or exchange of pm installment sa n or (loss) from p	ales from Form 6 partnerships, S.c. (f) and (g) e 5 and enter the rom years beginn pine lines 6 and 7 and Losses-As quired before line and Losses-As control before line and control before li	1252, lines 22 or 30 progrations, and fide net gain or (loss) ing after 1969 sets Held More T 6/23/84)	han Six N	3 4 5 10nth			( 54, 100; ) 
3 Short-tei 4 Net shor 5 Add line: 6 Combine 7 Short-tei 8 Net shor 7 Short-tei 8 Net shor 7 Short-tei 8 Net shor 7 Short-tei 8 Net shor 10 Long-ter 11 Long-ter 12 Net long 13 Add lines	rm gain fr t-term ga s 1b throi e columns rm capita t <u>-term ga</u> ng-term ore than ore than ore than gain from m gain from s 9 throug	in or (loss) from p ugh 4 in columns is (f) and (g) of him i loss carryover fr in or (loss), comb Capital Gains none year if ac capital Gains none year if ac sale or exchange of om installment sa nor (loss) from p ith 12 in columns	ales from Form 6 partnerships, S.c. (f) and (g) e 5 and enter the rom years beginn bine lines 6 and 7 and Losses-As cuired before L cuired before L cuired before L cuired before cuired cuired before cuired cuired cuired before cuired cuired	i252, lines 22 or 30 progrations, and fide sets Held More T 6/23/84) from Form 2119, lines 252, lines 22 or 30 rporations, and fidu	han Six N	3 4 5 10nth			(54,1∞;)
3 Short-tei 4 Net shor 5 Add line: 6 Combine 7 Short-tei 8 Net shor Part III Loi 9 10 Long-term 11 Long-term 12 Net long 13 Add line: 14 Combine	rm gain fr t-term ga s 1b throi e columns rm capita <u>t-term ga</u> ng-term ore thar ore thar gain from m gain fro -term ga s 9 throug e columns	rom installment s in or (loss) from p igh 4 in columns is (f) and (g) of limi i loss carryover fr in or (loss), comb Capital Galins none year If ac capital Galins none year If ac capital Galins none year of the sale or exchange of com installment sa nor (loss) from p gh 12 in columns is (f) and (g) of limi	ales from Form 6 partnerships, S.c. (f) and (g) e 5 and enter the rom years beginn bine lines 6 and 7 and Losses-As cyuired before line in and cyuire in and cyuire in and cyuire in and enter the cyuire the and cyuire in and	i252, lines 22 or 30 progrations, and fide net gain or (loss) ing after 1969 sets Held More T 6/23/84) i from Form 2115, lines 252, lines 22 or 30	han Six N	3 4 5 10nth			( 54, 100; ) 
3 Short-tei 4 Net shor 5 Add line: 6 Combine 7 Short-tei 8 Net shor Part III Lon 9 10 Long-term 11 Long-term 12 Net long 13 Add line: 14 Combine 15 Capital g	rm gain fr t-term gain s 1b through columns rm capita t-term gain gain from m gain from s 9 through columns (ain distri	rom installment s in or (loss) from p igh 4 in columns is (f) and (g) of limi i loss carryover fr in or (loss), comt Capital Gains none year If ac capital Gains non (loss) from p capital Gains none year If ac capital	ales from Form 6 partnerships, S.c. (f) and (g) e 5 and enter the rom years beginn bine lines 6 and 7 and Losses-As quired before line in and Losses-As quired before line in and Losses-As quired before and Losses-As quired before line in and line in and (g) e 13 and enter the line in and enter the line in and line in and line in and line in and line in and line in and line in and line in an and line in and line in an	i252, lines 22 or 30 progrations, and fide sets Held More T 6/23/84) from Form 2119, lines 252, lines 22 or 30 rporations, and fidu	han Six N	3 4 5 10nth			( 54, 100; ) 
3 Short-tei 4 Net shor 5 Add lines 6 Combine 7 Short-tei 8 Net shor Part III Lon 9 10 Long-tei 11 Long-tei 12 Net long 13 Add lines 14 Combine 15 Capital g 16 Enter gai	rm gain fr t-term ga s 1b throi e columns rm capita t-term ga ng-term ore than ore than gain from m gain from s 9 throug e columns gain distri- in from Fi	sale or exchange of om installment s in or (loss) from p igh 4 in columns is (f) and (g) of limi i loss carryover fr in or (loss), comt Capital Gains none year if ac sale or exchange of om installment sa n or (loss) from p igh 12 in columns is (f) and (g) of limi butions orm 4.797, lines f	ales from Form 6 partnerships, S.c. (f) and (g) e 5 and enter the rom years beginn bine lines 6 and 7 and Losses-As quired before line in and Losses-As quired before line in and Losses-As quired before and Losses-As quired before line in and line in and (g) e 13 and enter the line in and enter the line in and line in and line in and line in and line in and line in and line in and line in an and line in and line in an	i252, lines 22 or 30 progrations, and fide sets Held More T 6/23/84) from Form 2119, lines 252, lines 22 or 30 rporations, and fidu	han Six N	3 4 5 10nth		6 7 8 	( 54, 100; ) 119,080 119,080 119,080 119,080
3 Short-tei 4 Net shor 5 Add lines 6 Combine 7 Short-tei 8 Net shor Part III Loi 9 10 Long-tei 11 Long-tei 12 Net long 13 Add lines 14 Combine 15 Capital ga 16 Enter gai 17 Combine	rm gain fr t-term gain s 1b through columns rm capita t-term gain gain from m gain from s 9 through columns (ain distri- in from File times 14	sale or exchange of om installment s in or (loss) from p igh 4 in columns is (f) and (g) of limi i loss carryover fr in or (loss), comt Capital Gains none year if ac sale or exchange of om installment sa n or (loss) from p igh 12 in columns is (f) and (g) of limi butions orm 4.797, lines t through 15	ales from Form 6 partnerships, S.c. (f) and (g) e 5 and enter the rom years beginn bine lines 6 and 7 and Losses-As quired before line in and Losses-As quired before line in and Losses-As quired before and Losses-As quired before line in and line in and (g) e 13 and enter the line in and enter the line in and line in and line in and line in and line in and line in and line in and line in an and line in and line in an	iz52, lines 22 or 30 progrations, and fide net gain or (loss) ing after 1969 sets Held More T 6/23/84) i trom Form 2119, lines 252, lines 22 or 30 rporations, and fidu e net gain or (loss)	han Six N	3 4 5 10nth			( 54, 100; ) 119,080 119,080 119,080 119,080 119,080

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•	NB 0 (From 10403 1985 12 86	-3043
	ule D (Form 1040) 1985 A K (3) as shown on Form 1040 (Do not enter name and apolal security number if shown on other side) ,	Your seciel security number,
1	RONALD W. B. NANCY D. REAGAN	
Par	Summary of Parts II and III	£
20	Cottorie and a state of Prove of Prove a	20 47,050
	Nota: If line 20 is a loss, skip lines 21 through 23 and complete lines 24 and 25. If line 20 is a gain, complete lines 21 through 23 and skip lines 24 and 25.	
21	If line 20 shows a gain, enter the smaller of line 19 or line 20. Enter zero if there 21 47.068	
	IS a loss of no entry on line 19	
22	Enter 60% of line 21	22 28,54/
	If fine 22 is more than zero, you may be liable for the alternative minimum tax. See Form 6251.	23 18.827
23	Subtract line 22 from line 20. Enter here and on Form 1040, line 13	
24	a If line 8 is zero or a net gain, enter 50% of line 20:	
	Builde of sizero or a net gain, enter line 20; or	
	c if line 8 and line 19 are net losses, enter amount on line 8 added to 50% of the amount on line 19	24
25	Enter here and as a loss on Form 1040, line 13, the smallest of:	
	a The amount on line 24;	
	<ul> <li>\$3,000 (\$1,500 if married and filing a separate return); or</li> </ul>	
	C Taxable income, as adjusted.	25
Pa	Computation of Post-1969 Capital Loss Carryovers from 1985 to 1986 (Complete this part of the loss on line 24 is more than the loss on line 25)	•
26	Enter loss shown on line 8; if none, enter zero and skip lines 27 through 30, then go to line 31	26
27	Enter gain shown on line 19. If that line is blank or shows a loss, enter zero (1997) and the second	27
28	Subtract line 27 from line 26.	28
29	Enter smaller of line 25 or line 28	30
30	Subtract line 29 from line 28. This is your short-term capital loss carryover from 1985 to 1986	31
31 32	Subtract line 29 from line 25. (Note: If you skipped lines 27 through 30, enter amount from line 25.) Enter loss from line 19; if none, enter zero and skip lines 33 through 36	32
33	Enter gain shown on line 8. If that line is blank or shows a loss, enter zero	33
34	Subtract line 33 from line 32	34
35	Multiply amount on line 31 by 2	35
36	Subtract line 35 from line 34. This is your long-term capital loss carryover from 1985 to 1986	36
Pa	rt VI Complete This Part Only If You Elect Out of the Installment Method and Report a Note or Other Obligation at Less Than Full Face Value	
	Check here if you elect out of the installment method.	
	Enter the face amount of the note or other obligation.	•••••
	Enter the percentage of valuation of the note or other obligation	
Pa	nt VII Reconciliation of Forms 1099-8 With Tax Return (Complete this part if you received on or an equivalent broker's substitute statement(s) reporting sales of stock, bonds, etc., or bartering	(iucomel) is ou mole soum(z) IAAA-R
SEC	CTION A Reconciliation of Sales of Stocks, Bonda, etc.	
37	Total sales of stock, bonds, etc., reported for 1985 by your broker to you, on Form(s) 1099–B or an	
	equivalent substitute statement(s), such as a broker's confirmation statement. Also include on line 1a,	
	page 1, Part I	37
38	Proceeds from sale or exchange of capital assets reported on Schedule D, but not included in line 37	38
39	Add lines 37 and 38. The second	39
40	Part of line 37 not reported on Schedule D this year (attach explanation)	40
41	Subtract line 40 from line 39 Note: The amount on line 41 should be the same as the total of all amounts on page 1, lines 10 and 9 of c	
SE	CTION B.—Reconciliation of Bartering Income Indicate below, the amount of bartering income reported on each form or schedule.	Amount of bartering from Form 1099+8 or edu valent
42	Form 1040, line 22	42 i -
43	Schedule C (Form 1040)	43
- 44	Schedule D (Form 1040)	44
45	Schedule E (Form 1040)	45
46		46
47	Other (identify) (if not taxable, indicate reason—attach additional sheets if necessary) >	47
48	Total (add lines 42 through 47)	48
	Note: The amount on line 48 should be the same as the total bartering on all Forms 1099-B or equivalen	t statements received

				86	-3043
SCHEDULE E	Sup	plemental l	ncome Sched	ule	OM5 No 1545 0014
Form 1040)	(From rents a	- Ind royallies, part	nerships, estates, and	trusts, etc.)	1985
epartment of the Treasury	-				
ternal Revenue Service (0)	► Attach to Form	1040. ► See Int	tructions for Schedule	E (Parm 1040)	
lame(s) as shown on Form 1040	Alex Courses		- • • I		Your social security number
RONALD W. C	- NANCY '	D. REAS	AIV		<u>وينا من ما مناسب الما الم</u>
Part I Rental and Royal	······································				······································
<ul> <li>In the space provided belo kind and location of each property.</li> </ul>	rental of	the properties for i	more than the greater o	of 14 days or 10	ise for personal Durboses any % of the total days renied a Yes No.
Property A. YACANT Property B. VACANT Property B. VACANT Property C	LAND (FOR	RADIOST	TTON SANTA -	BARGARA	CA X
Property B VACANT	LAND (FOR	RADIO RE	AEATER STATI	ATMAC (NO	ELROSAL X
Property C					<u> </u>
Rental and Royalty Incon	ne l		Properties		Totals (Add columns All Bl and C)
		<u> </u>	8	c	
3 a Rents received b Royalties received	· · · · · · · · · · · · · · · · · · ·	2,000	1,600		
Rental and Royalty Expe					The second second second second
4 Advertising a second second			+		- Maria Maria Maria Andre Maria
5 Auto and travel.		i	<u> </u>		
6. Cleaning and maintenanc	e <u>6</u>			<u> </u>	
7 Commissions					- With the second production of the function o
8 Insurance Color Color		<u> </u>	++		
9 Legal and other profession	natfees <u>9</u>	····	·· • • • • • • • • • • • • • • • • • •		Chulthe State Schuld Merina and Pell
<ol> <li>Mortgage interest paid t</li> </ol>					
institutions (see Instruction			++		10
11 Other interest			<u>┾╍┉┈╼╌╸╶┈╞╌╌╴</u> ╞╴	· · · · ·	
12 Repairs			······································		- Wester Andrew Martin Street
13 Supplies		·	╉─────┤		- Contraction of the Contraction
14 Taxes (Do not include Wi			1 1	{	and a state of the
Tax here. See Part III, line			· <del> </del> · · · · · · · · · · · · · · · · · · ·		
15 Utilities		/	┉╁─────┦──┞	<u></u>	
16 Wages and salaries					- Contains & State South State State State
17 Other (list) ►	• • • • • • • • • • • • • • • • • • • •				and the second
••••••		· · · · · · · · · · · · · · · · · · ·			Main Providence and
•••••••••••••••••••••••••••••••			-{		
• • • • • • • • • • • • • • • • • • • •	•••••		+		
••••••••••••••••••••••					- And a state of the second
	••••••			· · · · • •	
• • • • • • • • • • • • • • • • • • •				<u></u>	
18 Total expenses other than	depreciation				
and depletion. Add lines 4					18
19 Depreciation expense (s	•				<b>_</b>
Instructions), or depletion	أحما		- <b> </b>		19
•••••••				Î	
20 Total Add lines 18 and 1	9		<b>   </b> _ <b> </b>		
21 income or (loss) from	rantal or		)	İ	
royalty properties. Subtr		1			
from line 3a (rents) or 3b	(royatties) . 21	2,000	1,600	<u> </u>	- In an in the
22 Add properties with profit	s on line 21, and writ	e the lotal profits h	ere	•	22 3,600
23 Add properties with losse					23
24 Combine amounts on line			loss) here .		<u> </u>
25. Net farm rental profit or (					25
26 Total rental or royalty inc					
Parts II and III on page 2				40, line 18. Othe	
<ul> <li>wise, include the amount</li> </ul>	in she so on page Z (				26 - 2000

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Chedula.	F	(Esemi	1040)	1985	

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

Page 2

	Partnerst	ips and S C	orporations				
(a) Neme	(b) Enter approdriate code 1		(#) Employer Identification ourne		(e) Net ios ies instruction is net ristruction	ns for	(1) Net-income
	<u> </u>	<u> </u>		<u></u>			
	<u>}</u>					1 1	
						<u> </u>	
							<u> </u>
	<u></u>						· · · · · · · · · · · · · · · · · · ·
		<u></u>				i i	· · ·
······································							
			<u> </u>			_	
is. P for pertnership, 5 for 5 corporation				27 K			ļ
Idd amounts in columns (e) and (f)	and write the total(5)	nere		<u> 47 p .</u>			ار.
Combine amounts in columns (e) ar	nd (f), line 27, and wr	ite the net inc	ame or (ioss) here	•		28	1
Deduction for section 179 propert					dule K(1).	   10	,
See Instructions for limitations )						29	<u>(</u>
Fotal partnership and S corporation here and include in line 36 below	Fincome or (loss). Co	mbine amoun	its on lines 28 and	129. Writ		30	( : 
	E	states and T	rusts				······································
(a) Name				(e) Net to see l'istructio at risk hmital	ons for	(f) Net incomi	
// · · · · · · · · · · · · · · ·							
	an a		<u> </u>				<u>.</u>
	West and Mill	1. 4. 4. Marth				:	i
· · · · · · · · · · · · · · · · · · ·							
Add amounts in columns (e) and (f)	) and write the total(s)	) here		31 (		)	• • •
Total estate and trust income or (I here and include in line 36 below	oss). Combine amou	nts in column	is (e) and (1), line	31 Writ	e the tota	32	• •
111 Windfall Profit Tax Sum	mary			·		· _ · · · ·	
Windfall profit tax credit or refund i	received in 1985 (see	Instructions)		· ·		33	<u>;</u>
Windfall profit tax withheld in 1985	5 (see Instructions)	· ·				34	<u>.</u>
Combine amounts on lines 33 and	34. Write the total he	re and includ	e in line 36 below.			35	
AIV Summary							.• .
	<u> </u>					1	Ī
TOTAL income or (loss). Combine I					line 18	▶ 36	
Farmers and fishermen: Write y INCOME applicable to Parts 1 and 1		SS FARMING	S AND FISHING	37			germant de la Germani
IV Optional Depreciation W		av use this y	worksheet to fig		reciation	only or	
service before 1981. If you	u placed any proper	rty in service	after 1980, you	i must u	se Form	4562 f	or all property
	(b) Date	(c) Cost or other basis	(d) Depreciation allowed or allowable in phoryears		reclation thod	(f) Life or site	(iii) Depreciario this year
(a) Description of property	acquired						
(a) Description of property	•						· ·
	acquired i		-	<u> </u>		<u> </u>	
	•		······································	<u> </u>			
	•				· · · · · · · · · · · · · · · · · · ·		
Total (Property A)	•				· · · · · · · · · · · · · · · · · · ·		
(a) Description of property Total (Property A) Total (Property B)	•						

13

•		86-	3043
6 <b>252</b>	Computation of Installment Sale	Income	OM8 No 1545-0228
Form <b>U</b> he U he Department of the Treasury Internal Ravenue Service	See Instructions on back. Attach to your ta Use a separate form for each sale or other disposition of property on	x return. the installment method.	19 <b>85</b>
Nanie(s) as shown on tax infurn RONALD W	1. & NANCY D. REAGAN	Mensthri	ng number
A Description of proper	NY > RESIDENCE		
B Date acquired (mont	ih, day, and year) 🕨 🔢 / l - 55 🛛 C 🛛 Date sold (mont		1-29-82
D. Was property sold to	a related party after May 14, 1980? (See instructions)		. ∐Yes ⊠Na
E If the answer to Dis	"Yes," was the property a marketable security?		🔆 🗌 Yes 🔔 Na
If you checked "Yes	" to question E, complete Part III.	ferral and and a	
	' to question E, complete Part III for the year of sale and for 2 years a		· · · · · · · · · · · · · · · · · · ·
	on of Gross Profit and Contract Price (Complete this part for		· · · · · · · · · · · · · · · · · · ·
	mortgages and other indebtedness (Do not include stated or unstated interes		
	r indebtedness buyer assumes or takes property subject		
	ew mortgages from a bank or other source.)		
	line 1		
4 Cost or other basis o			
	d or allowable		
,	ract line 5 from line 4)		
	ther expenses of sale and a second		
	n Form 4797, Part III (See instructions.)		
9 Add lines 6, 7, and 8	• • •		
	line 1. If zero or less, do not complete rest of form		
	ncipal residence, enter the sum of Form 2119, lines 7 and 13		
	ct line 11 from line 10) .		
	Dine 2. If line 9 is more than line 2, enter zero		
	line 3 and line 13)	14 1	!
	on of Taxable Part of Installment Sale		
	Complete this part for the year of sale and any year you		
	ivide line 12 by line 14) (for years after the year of sale, see instruct."		59.51
• •	r-enter amount from line 13 above; otherwise enter zero		7-0/20
- ,	during year. (Do not include stated or unstated interest.)	· · · · · · · · · · · · · · · · · · ·	200100
18 Add lines 16 and 17		18 <b>18</b>	<u></u>
••••••	I in prior years. (Do not include stated or unstated	2	
•	19 19 19 19 19 19 19 19 19 19 19 19 19 1	800,000	110 08-
	allment sale (multiply line 18 by line 15)	20	<u> </u>
	is ordinary income under recapture rules (See instructions.)	22	719 271
	m line 20. Enter on Schedule D or Form 4797		777521
(Do no	n and Computation for Related Party Installment Sale It complete this part if you received the final installment	payment this tax year	.)
F Name, address, and	d taxpayer identifying number of related party		
		•••••••••••••••••••	Yes
	y, during this tax year, resell or dispose of the property? stion G is "Yes," complete lines 23 through 30 below unless one of "	the following conditions is r	
(check only the box		_	
	was a sale or exchange of stock to the issuing corporation		
	tion was an involuntary conversion where the threat of conversion oc	curred after the first dispos	ation.
	tion occurred after the death of the original seller or purchaser.		
Lit can be establishe dispositions. If this	d to the satisfaction of the Internal Revenue Service that tax avoidan box is checked, attach an explanation. (See instructions)	ice was not a principal purp	ose for either of the
	perty sold by related party		
-	e from time 14 for year of first sale	24	· · · · · ·
25 Enter the smaller of	-	25	
	eived by the end of your 1985 tax year. Add lines 18 and 19	26	
	m line 25. If line 26 is more than line 25, enter zero	27	
	the gross profit ratio on line 15 for year of first sale	28	
	is ordinary income under recapture rules (See instructions.)	29	
	om line 28. Enter on Schedule D or Farm 4797	30	
Eas Passaurat Data	a factor and base of faces		5

#### Form 6252 (1985)

### Instructions

(Section references are to the Internal Revenue Code, unless otherwise noted.)

Paperwork Reduction Act Notice We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers 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.

### Purpose of Form

Form 6252 is used to report income from sales of real property and casual sales of personal property other than inventory if you will receive any payments (including payments from sales reported on the installment method prior to 1980) in a tax year after the year of sale.

Dealers in real or personal property may use the installment method, but should report the sale directly on their tax return instead of using this form.

Use Form 6252 unless you elect not to report the sale on the installment method. If you want to elect out, see the instructions for your Schedule D. Capital Gains and Losses and Reconciliation of Forms 1099-B, or Form 4797, Gains and Losses From Sales or Exchanges of Assets Used in a Trade or Business and involuntary Conversions. If you do not use the installment method, report the sale on your Schedule D or Form 4797.

You need not use this form for year-end stock sales where payment is received in the following year. Instead, report the sale directly on your Schedule D for the year of payment unless you etect out of the installment method by reporting it on Schedule D in the year of sale.

Report the ordinary income from sections 1245, 1250, 179, and 291 in full in the year of the sale even if no payments were received.

### What Parts To Complete

1

- For the Year of Sale—Complete questions A through E, Part I, and Part II.
- For Years After the Year of Sale—Complete questions A through E and Part II, for any year you receive a payment from an installment sale.
- Related Party Sales --- If you sold marketable securities to a related party, complete Form 6252 for each year of the installment agreement, even if you did not receive a payment. (See Installment Sales to Related Party for the definition of a related party.) For a year after the year of sale, complete questions A through E and Part III. (If you received a payment, also complete Part II.) If you sold property other than marketable securities to a related party, complete the form for the year of sale and for 2 years after the year of sale, regardless of whether you received any payments, If during this 2-year perior you did not receive a payment, complete questions A through E and Part IIF. After this 2-year period, see "For Years After the Year of Sale" above.

Installment Sales to Related Party A related party is your spouse, child, grandchild, parent, or a related corporation, 5 corporation, partnership, estate, or trust.

If one of the exceptions in Part III applies, check the appropriate box and do not complete lines 23 through 30. If you can establish that lax avoidance was not a principal purpose for either disposition, attach an explanation. The following are some examples that are not tax avoidance:

 The second disposition is also an installment sale and the payment terms are equal to or longer than the first installment sale.

 The property sold is not real property or real property improvements, and it is used by the related purchaser as inventory for sale in the ordinary course of conducting a trade or business.

D The second disposition is a charitable contribution but not a bargain sale, and the property is capital-gain type property for which an election under section 170(b)(1)(0); is not in effect.

 Certain tax-free transfers, certain likekind exchanges, and in some cases bankruptcy of the related buyer.

### Sale of Depreciable Property to Related Party

If you self depreciable property to a related party as defined in section 1239, installment sale rules do not apply, unless it is established to the satisfaction of the internal Revenue Service that tax avoidance was not a principal purpose for the sale.

See Publication 537, Installment Sales, and the regulations under section 453 for more information, including single sales of several Josets, disposition of installment obligations, like-kind exchanges, and change in selling price.

### Line-By-Line Instructions

Do not include interest received, carrying charges received, or unstated interest on this form. See Publication 537 for information on unstated interest.

Partnerships and S corporations that pass through a section 179 expense to their partners or shareholders should not include this amount on lines 5 and 3. Line 1—Selling price.—Enter the sum of the money, face amount of the installment obligation, and the fair market value of other property, such as the buyer's note, that you received or will receive in exchange for the property sold. Include in line 1 any existing mortgage or other debt the buyer assumes or takes the property subject to.

If there is no stated maximum selling price, such as in a contingent sale, attach a schedule showing the computation of gain, and enter the taxable part on lines 20 and 28, if Part III applies. See the regulations under section 453.

Line 2— Mortgage and other Indebtedness.—Enter only mortgages (or other indebtedness) the buyer assumes from the seller or takes the property subject to. Do not include new mortgages the buyer gets from a bank, the seller, or other source.

For information on wraparound mortgages, see regulations section 15A 453-1(b)(3)(ii).

Line 4—Cost or other basis of property sold.—Enter the original cost and other expenses you incurred in buying the property. Add the cost of improvements, etc. and subtract any casualty losses previously allowed. For more information, see Publication 551, Basis of Assets. Line 5—Depreciation atlowed or allowable.—Enter all depreciation or amortization you deducted or should have

## 86-3043

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deducted from the date of purchase until the date of sale. Add any deduction you took under section 179 and the section 48(qX1) downward basis adjustment, if any. Subtract 50% of any investment tax credit recontured if the basis of the property was reduced under section 48(qX1).

Line 7—Commissions and other expenses of sale, —Enter sales commissions, advertising expenses, attorney and legal fees, etc., you incurred in selling the property

Line 8—Ordinary income recapture.— Enter the part of the gain from the sale of depreciable property recaptured under sections 1245 and 1250 (including sections 179 and 291) here and on line 11 of Form 4797. See Form 4797, Part III and Part IV of the instructions for Form 4797 to figure the recapture.

Line 15—Gross profit ratio.—Enter the gross profit ratio determined for the year of sale even if you did not file Form 6252 for that year.

Line 17—Payments received during the year.—Enter all money you received and the the fair market value of any property you received in 1985. Include as payments any amount withheld to pay off a mortgage or other debt, such as broker and legal fees. Do not include the buyer's note, or any mortgage or other liability assumed by the buyer. If you did not receive any payments in 1985, enter zero.

If in prior years, an amount was entered on the equivalent of line 25 of the 1985 form, do not include it on this line. Include it, however, on line 19.

Une 19—Payments recalved in prior years.—Enter all money and the fair market value of property you received before 1985 from the sale.

Lines 21 and 29.—Use line 21(or 29) to report all of the ordinary income portion of line 20 (or 28)(other than the section 179 deduction) for sales occurring before 6/7/84. Also use these lines to report the ordinary income recapture from sections. 1252, 1254, or 1255 regardless of the date of sale. Line 21 (or 29) should not exceed the amount on line 20 (or 28), if you sold section 1252, 1254, or 1255 property this year, use Form 4797, Part III to figure the ordinary income recapture and enter the ordinary income portion from these sections. on line 21 (at 29) of this form. Also enter the amount from line 21 (or 29) of this form on line 13 of Form 4797, If this is a save of section 1252, 1254, or 1255 property. disregard the following sentence on line 13 of Form 4797 that states. "Applies only to sales before 6/7/84

Lines 22 and 30—Trade or business property.—Enter this amount on Form 4797, line 3 if the property was held more than 6 months (more than one year if acquired before 6/23/84). If the property was held 6 months or less (one year or tess if acquired before 6/23/84), enter it on Form 4797, line 15

Capital assets—Enter this amount on Schedule D as short term or long-term gain. Use the lines identified as from Form 6252. Line 23, —If in 1985, the related party so d part of the property from the original sale enter the selling price of the part resoid. If part was sold in an earlier year and part was sold this year, enter the cumulative selling price.

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RONALD W. BU NANCY D. REASAN INCOME TAX RETURN - 1985 MISCELLANEOUS DEDUCTIONS

## LEGAL FEES - GIASON, DUNNE CRUTCHER

### **T**. <u>General Matters</u> - Business:

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Reviewing periodic statements concerning assets as to which Bank of America is custodian and analyzing income and income projections; coordinating communication between trustees and custodian in regard to management of certain 1966 Trust matters; preparing financial statements; advice as to contractual provisions involving literary property; work with respect to receiving final payoff of Halpern trust deed note, and reconveying deed of trust.

### T General Matters - Financial Disclosure:

Preparation of portions of Federal Financial Disclosure Statement as required by federal law; review and consultation concerning specific provisions of financial disclosure law and related accounting procedures; securing necessary data for statement, including various consultations, review of asset transactions, and valuing assets and liabilities.

### II General Matters - Blind Trust:

Work and advice with respect to administration of Blind Trust, and provisions of Ethics In Government Act and applicable regulations.

### TV Preparation of Tax Returns:

Preparation of 1984 federal and California joint income tax returns; preparation of Declaration of Estimated Tax for the 1985 year for federal and California purposes; financial planning to meet income tax liabilities; preparing and filing county tax forms; preparation of employer's tax returns required under federal and state law. 3200

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Paperwork Reduction Act Notice. — We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that faxpayers are complying with these laws and to allow us to ligure and collect the right amount of fax. You are required to give us this information. Who Must File. — File thi: form if : (a) You are liable for the alter, alive minimum tax; er (b.) you have one or more tax preference items on lines 4c through 4k; er (c) you have an amount on line 2e(3), and line 2e(2) includes income other than interest and divisend income

•

Individuals, estates or trusts may be liable if their adjusted gross income plus tax preference rtems listed on line 4 total more than line 6 Minimum Tax Deferred From Earlier Year(s), -----It a net operating loss carryover from an earlier year(s) reduces taxable income for 1985, and the net operating loss giving rise to the carryover resulted in the deferrat of minimum tax in that earlier year(s), all or part of the deferred minimum tax may be includible as tax liability for 1985. Figure the deferred minimum tax in the worksheet in Publication 909 and enter it on Form 1040, line 52, or Form 1041, line 31. Write "Deferred Minimum Tax."

#### Partners, Beneficiaries, etc. -- If you are a.

(J) Partner or shareholder of an \$ corporation, take into account separately your distributive share of items of income and deductions that (3) Participant in a common trust fund see section \$8(e).

(4) Shareholder of holder of beneficial interest in a regulated investment company or a real estate investment trust, see section 55:10

### Carryback and Carryover of Unused

Cradits. —It may be necessary to figure the carryback or carryover of certain unused und is See section 55(c)(3).

Note: If you have an earned income clean side must reduce that credit by any alternative minimum tax.

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#### Form 6251 (1985)

### Line by Line Instructions

Line 1, Estates and Trusta. — Adjusted gross income is figured in the same way as for an individual except that the costs of the administration of the estate or trust are allowed in figuring adjusted gross income.

Ail taxpayers. — Do not include in adjusted gross income, interest expense incurred to purchase or carry a limited business interest in a partnership or S corporation. Instead, include in line 2(eX1).

Do not include in line 1 any alcohol fuel credit included in income

A not operating loss deduction taken in figuring adjusted gross income may have to be changed in figuring the alternative minimum tax. See Publication 909, Alternative Minimum Tax, for details and attach a computation.

Lines 2(a) through 2(h).—Do not include on these lines any deduction that can be carried back or forward as a net operating loss or forward as a charitable contribution.

Individuals. ---Consplete and attach Schedule A (Form 1040) for any deduction listed on these lines, whether or not you completed it in figuring Form 1040, fine 34. If you did not use Schedule A to figure Form 1040, fine 34, write "Att Min Tax" in the top margin of Schedule A

Estates and Trusts. —Enter on the applicable line any deduction "isted on these lines allowable to the estate or trust.

Line 2(d). — Enter the part of the interest that is from debts you incurred in acquiring, constructing, or substantially rehabilitating property other than a houseboat, which you, or certain family members listed in section 267(c)(4), use as a residence.

If the interest expense is on debts incurred before July 3, 1982 the following applies. At the time you incurred the debt, it must have been secured by property which you, or certain family members "isted in section  $267(c\chi4)$ , used as a residence.

Line 2(e)(2). --- Enter your investment income minus investment expenses.

Investment income is your gross income from interest, dividends, rents, and royalt es and any amount treated as ordinary income under sections 1245, 1250 and 1254. Do not include income from a trade or business. Include as investment income, your capital gain net income from the sale or exchange of property held for investment, and the amount to be entered on fine 4(a). Add or subtract from investment income, any income or loss from a limited business interest.

Investment exponses are those expenses allowable against the production of investment income provided they are allowed in figuring adjusted gross income and not includible Line 4(b), 60% Capital gain deduction todividuale —Enter your 60% capital gain deduction from your Schedule D (Form 1040), line 22, or Form 4798, line 9. If you had an entry on form 1040, time 14, enter 60% of your capital gain distributions. Do not it tlude the capital gain deduction attributable to a sale or exchange of a principal residence.

Estates and Trusts.—Enter the capital gain deduction taken into account on Forms 1041 or 990.T. However, an amount paid or permanently set aside for a charitable purpose is not a tax preference item.

Lines 4(c) and 4(d), Accelerated depreciation on real property. Accelerated depreciation on leased personal property or leased recovery property other than 15-year (or 18-year) real property.—If you use the Class Life Asset Depreciation Range (CLADR) System, use the asset guideline period as the straight-line useful life to figure lines 4(c) and (d).

For (c) but not (d), use any variance in useful life under section 167(mX1) as the straight line useful life

\_\_\_\_ .

Line 4(c). —For property other than recovery property, enter the amount you get (never 'ess than zero) by subtracting the depreciation that would have been allowable for the year if you had used the straight-line method, from the depreciation or amortization actually allowable. Figure this amount separately for each property.

For 15-year (or 18-year) real property, or low income housing, enter the amount by which the deduction allowed under section 168(a) (or section 167 far section 167(k) property) is more than the deduction which would have been allowable had the property been depreciated using a 15-year (or 18-year) period and the straight-line method without salvage value.

Line 4(d). — For leased property other than recovery property, enter the amount you get (never less than zero) by subtracting the depreciation that would have been allowable for the year if you had used the straight-line method, from the depreciation or amortization actually allowable. Figure this amount separately for each property.

For leased recovery property other than 15year (or 18-year) real property, or low income housing, enter the amount by which your deduction under section 168(a) is more than the deduction allowable using the straight-line method with a half-year convention, no salvage value, and the following recovery period:

3 year property	•			5 years
5 year property				8 years
10 year property				15 years

15 year public utility property 22 years. Note: If the recovery period actually used is longer than the recovery period in 4(c) or 4(d), do not complete lines 4(c) or 4(d).

Line 4(a), Amortization of certified pollution control facilities. — Enter the amount by which the amortization allowable under section 169 is more than the depreciation deduction otherwise allowable.

Line 4(f). Mining exploration and development costs. — For each mine or other natural denosit (other than an oil or gas well), enter the amount by which the deductions allowable under section 616(a) or 517 are more than the amount that would have been allowable if you had amortized the expenses over a 10-year period.

Line 4(g), Circulation and research and

exportmental expenditures. —Enter the amount by which the deductions allowable for circulation and research and experimental expenditures under sections 173 or 174(a) are more than the amount that would have been allowable if you had amortized the circulation expenses over a 3year period and the research and experimental expenditures over a 10 year period

Line 4(h), Reserves for losses on bad debts of financial institutions...Enter your share of the excess of the addition to the reserve for 4.4 debts over the reasonable addition to the reserve for bad debts that would have been allowable if you had maintained the bad debt reserve for all tax years based on actual experience

Une 4(1), Depletion, —In the case of mines, wells, and other natural deposits, enter the amount by which the deduction for depletion under section 511 (including percentage depletion for geothermal deposits) is more than the adjusted basis of such property at the end of the tax year. Figure the adjusted basis without regard to the depletion deduction and figure the excess separately for each property.

Line 4(j), incentive stock options. —if you received stock by the exercise of an incentive stock option, enter the amount by which the fair market value of the shares at the time of exercise was there than the option price. See sections 57(a)(10) and 422A

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Line 4(k), Intangible drilling costs, —intangible drilling costs are a tar preference item to the extent that the excess intangible drilling costs are more than your net income from oil, gas, and geothermal properties.

Pier 2

Figure excess intangible drilling costs as loliows. From the allowable intangible drilling and development costs (except for costs in drilling a nonproductive well), subtract the amount that would have been allowable if you had capitalized these costs and either amortized them over the 120 months that started when production began, or treated them according to any election you made under section  $57(d\chi 2)$ .

Your net income from oil, gas, and geothermat properties is your gross income from them, minus the deductions allocable to them, except for excess intangible drilling costs and nonproductive well costs.

Figure the line 4(k) amount separately for oil and gas properties which are not geothermal deposits and for all properties which are geothermal deposits.

Lines 5 and 8. —If this is a short period return, use the formula in section 443(d)(1) to determine the amount to enter on these lines.

Nonresident Alien Individuals. —If you disposed of U.S. real property interests at a gain, see Form 1040NR instructions for a special rula in figuring line 8.

Line 9. Estates and trusts. --- Enter the amount from Form 1041, line 29. Do not include any tax. from Forms 4970, 4972 or 5544.

Line 11, Foreign Tax Credit.—If line 10 is more than zero, and you incurred foreign taxes and elect to take them as a credit, enter on line 11 the foreign tax credit allowed against the alternative minimum tax. Figure this credit as follows.

(J) Use and attach a separate Form 1116 for each type of income specified at the top of Form 1116.

(2) Print across the top of each Form 1115 used. "ALT MIN TAX."

(3) Part I.—Fill in a new Part Lusing that portion of your income, deductions and tax preference items from Form 6251, attributable to sources outside the U.S.

(4) Part III. ---Complete only the following lines:

 (a) Insert on line 5 the result of the following

> (r) the amount from Part IIF line 5 of the Form 1116 used to figure the credit allowed against your regulartax, minus.

(ii) the amount from Part BL line 15 of that Form 1116, plus

(iii) the smaller of (A) the amount from Part III, line 15 of that Form 1116, or (B) Form 6251, line 10 for \* more than one Form 1116 is being used, an allocable portion of Form 6251, line 10).

(b) Complete lines 6 through 8 lusing the result of step 3 for line 6

(c) Line 11.—Enter Form 6251 (ine 5)

(d) Complete line 12 as indicated in Part III

(a) Line 13 —Enter Form 6251 Jine 8

(f) Complete lines 14 and 15 as indicated in Part III.

(5) Part IV.—Enter on line 11, Form 6251, the amount from line 7, Part IV of this Form 1116 (but not more than the amount on Form 5251 line 10)

[\$ 595] 234 214	u	[Form ]	116]	86	-304	3 22
Form 1116 Department of the Trassury Internal Revenue Service	tion of For ductary, or Nonre In to Form 1040, 10	Ion of Foreign Tax Credit uclary, or Nonresident Allen Individual to Form 1040, 1040NR, 1041, or 990-T.			CM8 No 1545-0121 1985 52	
Use a separate Form 1116 Nonbusiness (section 1 Dividends from an IC-0 Resident of (name of coun	DISC or former DISC	eck only one box.	This form is be listributions fro Il other income licome from so	ing completed fo om a Foreign Sal e from sources o urces within U.S	es Corporation (F utside the United 1. possessions)	on: ISC) or former I States (includ
separate column fi				aid taxes to mo	re than one fore	gn country, u
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Wills the Name of the For Possession	eign Country er U.S.	CANADI			100 - 100 (100 - 100 (100 - 100) (100 - 10	
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	pital gain net income					
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	n trusts and estates			_		
• • • • • • • • • • • • • • • • • • • •		-			in the	1
h Add lines 1a throu	igh 16 an an an an an an an an an an an an an	. 472	-		1h	47
a Expenses directly	and losses (see instructions allocable to the income of		in generalised	ha nata sanihiri Kaominina sanihirik	habandasina (5)	
fine let	letion, repairs, and other e	x+			140.000 1400,000 1400,000	
	ocable to the income on line 1					
e Other expenses	directly allocable to speci					
,	chischedule)			ALC: CALLER	- And Provide Control	
	of all other deductions in			the second second	the fact for a set	
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• •	tions (attach schedule)					
	(i) and 2d(ii)					
• • •	ource income (see instructions)			· · · · · · · • <b></b>	į 🤃	
	he from ell sources (see )		1			
	d(iv) by line 2d(v)	[			M	
	2d(m) by line 2d(vi)					
(v)i) Multiply line	•			!		4
<ul> <li>Losses from forei</li> </ul>	gn sources		1		21	
Losses from forei     Add lines 2a thro	igh 2c, 2d(vii), and 2e	<u> </u>			<b>N</b> 1	
Losses from forei     Add lines 2a thro     Subtract line 2f from	ugh 2c. 2d/vi-), and 2e	and in Part IV, line		<u> </u>	. • . 1	
Losses from forei     Add lines 2a thro     Subtract line 2f from     Pirt1 Foreign Taxe	igh 2c, 2d(vii), and 2e	and in Part III, line th receipt or cop	y of return)	n beerval		<i>~</i> ,
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""For Paperwork Reduction Act Notice, see page 1 of separate Instructions.

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222	1-2 [Form 11]	[6]		234 11-85
Form (	•		· · ·	Pige 2
Pal	Computation of Foreign Tax Credit			
1	Enter amount from Part II, line 3. (This is the total foreign taxes) or accrued.)	paid 1	71	
2	Carryback or carryover (attach detailed computation)	2		
3	Add lines 1 and 2.	3	71	
4	Reduction in foreign taxes (see instructions)	<b>[_4</b> _]		71
5	Subtract line 4 from line 3. (This is the total amount of foreign taxe Enter amount from Part I, line 3. (This is your taxable income (or 1 from sources outside the United States.) If this is a loss, you hav foreign tax credit for the type of income you checked on page 1. lines 7 through 15	ena	72	71
7	Recapture of prior year overall foreign losses (attach computation)	)		Jan
# 9	Subtract line 7 from line 6. This is your net foreign source taxable individuals: Enter amount from Form 1040, line 35, or from 1 1040NR, line 37. Estates and trusts: Make no entry; skip to line	Form 1 2873	83	412
10	Enter \$3,540 (joint return or widow(er)), \$2,390 (single or heat household), or \$1,770 (married filing separate return).		40	
11	Individuals: Subtract line 10 from line 9. Estates and trusts: En without the deduction for your exemption	ter on this line your taxable in	11	283,843
12 13	Divide line 8 by line 11, (If line 8 is more than line 11, enter the fig Individuals: Enter amount from Form 1040, line 45, or Form 10			.0017
	Enter amount from Form 1041, line 25c, or Form 990-T, line 8 .		11	122,774
14	Multiply line 13 by line 12. (Maximum amount of credit.)	•••••	14	209
15	Enter the amount from line 5 or line 14, whichever is smaller. (If completing, skip lines 1 through 4 in Part IV and enter this ami complete the appropriate lines in Part IV.)	ount on line 5, Part IV. Othe		71
E	Summary of Credits From Separate Parts III (See )	nstructions)		
1	Credit for faxes on nonbusiness (section 904(d)) interest income	,		
2	Credit for taxes on dividends from an IC-DISC or former DISC.	2		
3	Credit for taxes on distributions from a FSC pr former FSC	nited 4	71	71
5 6	Add lines 1 through 4 Reduction of credit for international boycott operations (see "R Boycott Operations" in instructions for Part III)		ational 6	//
7	Subtract line 6 from line 5. This is your foreign tax credit. Ente Form 1040NR, line 48, Form 1041, line 26a; or Form 990-T, line	r here and on Form 1040, li	ne 47: 7	71

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