

IN THE MATTER OF THE ESTATE OF
HERMAN H. DECK, DECEASED

IN THE CIRCUIT COURT OF
BALDWIN COUNTY, ALABAMA
IN EQUITY

The Court having received and understood the petition of Edith
Mazine Deck, Administratrix of the Estate of Herman H. Deck, deceased,
for the removal to the Circuit Court of Baldwin County, In Equity, of
said cause, it is,

ORDERED, ADJUDGED AND DECREED that the Probate Court of Baldwin
County, Alabama, transfer all records, papers, matters, and things
pertaining to the estate of said Herman H. Deck to the Circuit Court
of Baldwin County in Equity.

Done this the 24 day of March, 1959.

Hubert M. Hill
JUDGE

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FILED

MAR 24 1959

ALICE J. DUCK, Register

IN THE MATTER OF THE ESTATE
OF H. H. DECK, DECEASED

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IN THE CIRCUIT COURT OF
BALDWIN COUNTY, ALABAMA
IN EQUITY

This day came Edith Maxine Deck, as Administratrix of the estate of H. H. Deck, deceased, and presented her verified petition requesting the court to reduce the administrators bond in the suit to the sum of TEN THOUSAND DOLLARS (\$10,000.00) and accept personal surety thereon. That she has filed the substitute bond which she is requesting the court to accept and upon consideration of said petition and the bond and sureties thereon the court is of the opinion that she is entitled to the relief she seeks.

It is therefore ORDERED, ADJUDGED AND DECREED that the amount of the bond required in this estate be and it is hereby reduced to the sum of TEN THOUSAND DOLLARS (\$10,000.00).

Edith M. Deck

Done this the 16 day of Nov, 1960.

WILSON JONES

		<i>Decl</i>	<i>Est</i>		<i>Int</i>	<i>Prin</i>		
1	11	<i>Balance av</i>					1190683	1
2	1	<i>Paid</i>	100.00		5953	4047	1186636	2
3	2	"	100.00		5933	4067	1182569	3
4	3	"	100.00		5913	4087	1178482	4
5	4	"	100.00		5893	4107	1174395	5
6	5	"	100.00		5872	4128	1170247	6
7	6	"	100.00		5851	4149	1166098	7
8	7	"	100.00		5831	4169	1161929	8
9	8	"	100.00		5820	4180	1157749	9
10	9	"	100.00		5789	4211	1153538	10
11	10	"	100.00		5768	4232	1149306	11
12	11	"	100.00		5747	4253	1145053	12
13	12	"	100.00		5725	4275	1140778	13
14					<u>10595</u>	<u>49905</u>		14
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FORM 1041

U. S. Treasury Department
Internal Revenue Service

U. S. FIDUCIARY INCOME TAX RETURN

(FOR ESTATES AND TRUSTS)
FOR CALENDAR YEAR

1959

or other taxable year beginning....., 1959
and ending....., 19...

Do not write in space below

PLEASE TYPE OR PRINT PLAINLY

Name of Estate or Trust. Check Whether Estate Simple Trust Complex Trust
Estate of Herman E. Deck

Name, Address, and Title of Fiduciary
**Route 1
Robertsdale, Alabama**

**TAXPAYER'S
COPY**

Simple trusts are not required to fill in the schedules on page 4. They need complete only the lines and schedules on pages 1, 2, and 3 that apply to them. See page 2 of instructions.

Line and Instruction No.	INCOME		
1.	Dividends (Enter full amount before exclusion)..... (On Contract of Sale)	20.00	
2.	Interest on bank deposits, notes, corporation bonds, etc.....	782.88	
3.	Interest on tax-free covenant bonds upon which a Federal income tax was paid at source.....		
4.	Interest on Government obligations, etc.....		
5.	Income from partnerships and other fiduciaries (See Instruction 5)..... Name and address.....		
6.	Gross rents and royalties.....	1,500.00	
7.	Gross profit (or loss) from trade or business.....		
8.	(a) Net gain (or loss) from sale or exchange of capital assets (from line 10, Schedule D)..... (b) Net gain (or loss) from sale or exchange of property other than capital assets (from line 19, Schedule D).....	324.76	
9.	Other income (State nature of income)..... Farm Loss, Per 1040 F	(4,203.24)	
10.	Total income (lines 1 to 9, inclusive).....	Loss	(1,575.60)
DEDUCTIONS			
11.	Interest (Explain in Schedule A).....		
12.	Taxes (Explain in Schedule A).....		
13.	Fiduciary's portion of depreciation (Schedule B) and depletion. Explain depletion.....	294.00	
14.	Charitable deduction (line 9, Schedule F).....		
15.	Other deductions authorized by law (Explain in Schedule A).....		
16.	Total (lines 11 to 15, inclusive).....		294.00
17.	Line 10 minus line 16. (Complex trusts and estates enter this amount on line 1 in Schedule G, also).....	None	(1,869.60)
18.	Deduction for distributions to beneficiaries.....		
19.	Adjustment of dividend exclusion (not to exceed \$50) (See Instruction 19).....	20.00	
20.	Federal estate tax attributable to income in respect of a decedent (Fiduciary's share).....		
21.	Long-term capital gain deduction. Enter 50% of line 11 (e), Schedule D.....	162.38	
22.	Exemption (Trusts see instructions; \$600 for an estate).....	600.00	
23.	Total (lines 18 to 22, inclusive).....		782.38
24.	Taxable income of fiduciary (line 17 minus line 23).....	Loss	(2,651.98)
COMPUTATION OF TAX			
25.	Tax on amount on line 24 (See Tax Rate Schedule in Instruction 25).....		None
26.	If alternative tax is applicable, enter the tax from line 17, Schedule D.....		
27.	Fiduciary's share of foreign tax credit (Attach Form 1116).....		
28.	Fiduciary's share of credit for tax paid at source on tax-free covenant bond interest.....		
29.	Fiduciary's share of dividends received credit (line 7, Schedule E).....		
30.	Fiduciary's share of credit for partially tax-exempt interest.....		
31.	Credit for tax deemed paid on undistributed capital gains of regulated investment companies.....		
32.	Tax previously paid, or withheld (See Instruction 32 and attach explanation).....		
33.	Total of lines 27 to 32, inclusive.....		None
34.	Balance of tax or overpayment (subtract line 33 from line 25 or line 26, whichever is applicable).....		

SIGNATURE AND VERIFICATION (See General Instruction E)

I declare under the penalties of perjury that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return. If the return is prepared by a person other than the fiduciary, his declaration is based on all the information relating to the matters required to be reported in the return of which he has knowledge.

(Signature of preparer other than fiduciary)
E. M. Wood

WOOD, PARKER & COMPANY
16-75105-1 (Address)
CERTIFIED PUBLIC ACCOUNTANTS
FOLEY, ALABAMA

(Date)
APR 12 1960
(Date)

**TAXPAYER'S
COPY**

Schedule A.—EXPLANATION OF DEDUCTIONS CLAIMED ON LINES 11, 12, and 15, PAGE 1 (See Instruction 33)

Table with 6 columns: Line No., Explanation, Amount, Line No., Explanation, Amount.

Schedule B.—EXPLANATION OF DEDUCTION FOR DEPRECIATION (See Instruction 34)

Table with 7 columns: 1. Kind of property, 2. Date acquired, 3. Cost or other basis, 4. Depreciation allowed, 5. Method of computing depreciation, 6. Rate (% or life), 7. Depreciation for this year.

Schedule C.—BENEFICIARIES' SHARES OF INCOME AND CREDITS (Estates and complex trusts, see Instruction 35)

Table with 2 columns: 1. Name of each beneficiary, 2. Address.

Continuation of Schedule C Route 1, Robertsdale, Ala.

Table with 7 columns: 3. Amount of income required to be distributed currently, 4. Other amounts paid, credited, or otherwise required to be distributed, 5. Domestic dividends qualifying for credit, 6. Partially tax-exempt interest, 7. Income taxable to beneficiaries.

Continuation of Schedule C

Table with 6 columns: 8. Net short-term capital gain, 9. Net long-term capital gain, 10. Tax-exempt income, and foreign income of a foreign trust, 11. Federal income tax paid at source, 12. Income and profits taxes paid to a foreign country or United States possession, 13. Depreciation and depletion.

ADDITIONAL INFORMATION REQUIRED

- 1. Was an income tax return (Form 1041) filed for the preceding year?
2. Date trust was created or, if an estate, date of decedent's death
3. If copy of will or trust instrument and statement required under General Instruction "H" have been previously furnished...
4. If you had tax-exempt income, have you deducted only that portion of expenses allocable to taxable income?
5. If return is for a trust, enter name and address of grantor:
6. If return is for an estate, has a United States Estate Tax Return been filed?

16-75405-1

Simple trusts not having entries on this page may tear off pages 3 and 4 and file only pages 1 and 2 Page 3

Schedule D.—GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY (See Instruction 36)

(I) CAPITAL ASSETS

Short-Term Capital Gains and Losses—Assets Held Not More Than 6 Months

Table with 8 columns: a. Kind of property, b. Date acquired, c. Date sold, d. Gross sales price, e. Depreciation allowed, f. Cost or other basis, g. Expense of sale, h. Gain or loss.

Long-Term Capital Gains and Losses—Assets Held More Than 6 Months

Table with 8 columns: a. Kind of property, b. Date acquired, c. Date sold, d. Gross sales price, e. Depreciation allowed, f. Cost or other basis, g. Expense of sale, h. Gain or loss.

CAPITAL GAINS AND LOSSES

Table with 3 columns: 1. Beneficiaries, 2. Fiduciary, 3. Total.

Enter on line 8 (a), page 1, the net gain shown on line 10, column 3, above. If net loss on line 10, column 3, above, enter as loss on line 8 (a), page 1, whichever of the following is the smallest amount: (i) the amount of the loss, (ii) taxable income computed without regard to capital gains and losses and the deduction for personal exemption, or (iii) \$1,000.

COMPUTATION OF FIDUCIARY'S CAPITAL GAINS DEDUCTION

Table with 2 columns: (a) Long-term capital gain shown on line 9, column 3, above; (b) Short-term capital loss shown on line 8, column 3, above; (c) Excess of line 11 (a) over line 11 (b), above; (d) Long-term capital gains taxable to beneficiaries; (e) Balance (line 11 (c) minus line 11 (d)).

COMPUTATION OF ALTERNATIVE TAX

If fiduciary had a net long-term capital gain or an excess of net long-term capital gain over net short-term capital loss shown in column 2, line 10, above, and line 24, page 1, exceeds \$18,000, he may find it to his advantage to make the alternative tax computation.

Table with 2 columns: 12. Income from line 24, page 1; 13. 50% of amount on line 11 (e), above; 14. Balance (line 12 minus line 13); 15. Tax on amount on line 14; 16. 50% of amount on line 13; 17. Alternative tax (line 15 plus line 16).

(II) PROPERTY OTHER THAN CAPITAL ASSETS

Table with 8 columns: a. Kind of property, b. Date acquired, c. Date sold, d. Gross sales price, e. Depreciation allowed, f. Cost or other basis, g. Expense of sale, h. Gain or loss.

Schedule E.—FIDUCIARY'S SHARE OF DIVIDEND CREDIT (See Instruction 37)

Table with 2 columns: 1. Total domestic corporation dividends qualifying under section 34, before dividend exclusion; 2. Beneficiaries' share of dividends from column 5, Schedule C; 3. Adjustment of dividend exclusion for 1959; 4. Total (line 2 plus line 3); 5. Fiduciary's share of dividends subject to credit; 6. Enter: (a) 4% of line 5; (b) Tax shown on line 25 or 26, page 1, less amount on line 27, page 1; (c) 4% of line 24, page 1; 7. Enter here and on line 29, page 1, the smallest of the amounts on lines 6 (a), 6 (b), and 6 (c) above.

16-75405-1

ESTATE OF HERMAN H. DECK

ROUTE 1

ROBERTSDALE, ALABAMA

1959

COLLECTION ON INSTALLMENT SALE OF LAND IN PENSACOLA, FLORIDA:

Drive-in property; Sales Price in 1957 =		14,000.00
Cost basis, acquired in 1946	4,000.00	
Less: Depreciation Allowed	<u>900.00</u>	<u>3,100.00</u>
<u>Gross Profit on Sale</u>		<u>10,900.00</u>
<u>Gross Profit Percentage</u> =	<u>77.857%</u>	

<u>Year</u>	<u>Installment Collections</u>	<u>Profit %</u>	<u>Profit Realized</u>
1957	\$370.06	77.857	<u>288.12</u>
1958	\$392.89	77.857	<u>305.89</u>
1959	\$417.12	77.857	<u>324.76</u>

SCHEDULE F
(Form 1040)

U. S. Treasury Department—Internal Revenue Service
SCHEDULE OF FARM INCOME AND EXPENSES

1959

(Compute Social Security Self-Employment Tax on page 3)
Attach this schedule to your Income Tax Return, Form 1040

For Calendar Year 1959, or other taxable year beginning _____, 1959, and ending _____, 19
Name and Address as shown on page 1, Form 1040

State of Herman H. Dock, Route 1, Robertsdale, Alabama

FARM INCOME FOR TAXABLE PERIOD—CASH RECEIPTS AND DISBURSEMENTS METHOD

(Report receipts from sale of livestock held primarily for sale in the applicable column below. Do not include other sales of livestock such as those held for draft, breeding, or dairy purposes; report such sales on Schedule D (Form 1040))

SALES OF LIVESTOCK AND PRODUCE RAISED					OTHER FARM INCOME		
Kind	Quantity	1. Amount	Kind	Quantity	2. Amount	Items	3. Amount
Cattle.....		\$ 969.32	Dairy products...		\$	Mdse. rec'd for produce....	\$
Horses.....			Eggs.....			Machine work.....	
Mules.....			Meat products...			Breeding fees.....	
Sheep.....			Poultry, dressed..			Wood and lumber.....	69.30
Swine.....			Wool.....			Other forest products.....	
Poultry.....			Honey.....			Agricultural program pay- ments.....	
Bees.....			Sirup and sugar.			Patronage dividends, rebates or refunds.....	
Grain.....			Other (specify): <u>soya beans</u>		293.84	Other (specify): <u>Land Rent</u>	250.00
Hay.....							
Cotton.....							
Tobacco.....							
Vegetables...							
Fruits and nuts.							
Total of Columns 1, 2, and 3. Enter here and on line 1 of summary below.....							\$ 1,582.54

SALES OF PURCHASED LIVESTOCK AND OTHER PURCHASED ITEMS

a. Description	b. Date acquired	c. Amount received	d. Cost or other basis	e. Profit (or loss)
		\$	\$	\$
Total (enter on line 2 of summary below).....				\$

FARM EXPENSES FOR TAXABLE YEAR (See Instructions)

(Do not include personal or living expenses or expenses not attributable to production of farm income, such as taxes, insurance, repairs, etc., on your dwelling)

Items	1. Amount	Items	2. Amount	Items	3. Amount
Labor hired.....	\$ 262.04	Veterinary, medicine..	\$ 59.75	Freight, trucking.....	\$
Feed purchased.....	49.32	Gasoline, fuel, oil....	760.80	Amortization.....	
Seed, plants purchased.	221.00	Storage, warehousing.		Conservation expenses.	
Machine hire.....	220.00	Taxes.....	501.50	Other farm expenses (specify):	
Supplies purchased....	197.10	Insurance.....	355.07	<u>See Attached</u>	
Repairs, maintenance..	360.62	Farm interest.....	359.79	<u>Schedule</u>	886.29
Breeding fees.....		Utilities.....	201.26		
Fertilizers, lime.....	759.07	Rent of farm, pasturage.			
Total of Columns 1, 2, and 3. Enter here and on line 4 of summary below (cash method) or line 6, page 2 (accrual method).....					\$ 3,466.00

SUMMARY OF INCOME AND DEDUCTIONS—CASH RECEIPTS AND DISBURSEMENTS METHOD

1. Sale of livestock and produce raised and other farm income.....	\$ 1,582.54	4. Farm expenses (from above).....	\$ 3,466.00
2. Profit (or loss) on sale of purchased livestock and other purchased items.....		5. Depreciation (from page 2).....	319.70
3. Gross Profits*.....	\$ 1,582.54	6. Other farm deductions (specify):	5,785.70
		7. Total Deductions.....	\$ (4,203.20)
8. Net farm profit (or loss) (line 3 minus line 7). Enter here and on line 9, page 1, Form 1040. Make your computation of self-employment income and the self-employment tax on page 3 of this schedule.....	\$		\$

* Use this amount for optional method of computing net earnings from self-employment. (See line 13, page 3.)

(Do not include property you and your family occupy as a dwelling, its furnishings, and other items used for personal purposes)

Table with 7 columns: 1. Kind of property, 2. Date acquired, 3. Cost or other basis, 4. Depreciation allowed, 5. Method of computing depreciation, 6. Rate (% or life (years)), 7. Depreciation for this year. Includes items like 10' Candy Spreader, Rotary Mower, Tractor, Barn, House for Crib.

Total (enter on line 5 of summary on page 1 (cash method) or line 7, below (accrual method)) \$ 319.70

FARM INCOME FOR TAXABLE PERIOD—ACCRUAL METHOD

(Do not include sales of livestock held for draft, breeding, or dairy purposes; report such sales on Schedule D (Form 1040), and omit them from "On hand at beginning of year" column)

Table with 10 columns: Description, On hand at beginning of year (Quantity, Inventory value), Purchased during year (Quantity, Amount paid), Raised during year (Quantity), Consumed or lost during year (Quantity), Sold during year (Quantity, Amount received), On hand at end of year (Quantity, Inventory value).

SUMMARY OF INCOME AND DEDUCTIONS—ACCRUAL METHOD

Summary of income and deductions form with lines 1(a) through 10. Includes sections for inventory, sales, other farm income, total, cost of livestock, gross profits, net farm profit, farm expenses, depreciation, and other farm deductions.

*Use this amount for optional method of computing net earnings from self-employment. (See line 13, page 3.)

COMPUTATION OF SOCIAL SECURITY SELF-EMPLOYMENT TAX ON FARM EARNINGS

(For social security) (See instructions—Page 4)

- Instructions for filling out the form: If you had wages of \$4,800 or more... Each self-employed person must file a separate schedule... If you had net earnings from self-employment from both farm and nonfarm sources...

NAME OF SELF-EMPLOYED PERSON (as shown on social security card)

CHOICE OF METHODS.—A farmer must report his net farm earnings for self-employment tax purposes. Net earnings may be computed under the optional method (line 13, below) by a farmer (1) whose GROSS profits are \$1,800 or less, or (2) whose GROSS profits are more than \$1,800 and NET profits are less than \$1,200.

Form for lines 11, 12, and 13. Line 11: Net farm profit (or loss) from: (a) Line 8, page 1... (b) Farm partnerships... Line 12: Net earnings from self-employment from farming... Line 13: If gross profits from farming (see note below) are: (a) Not more than \$1,800... (b) More than \$1,800...

Computation of Social Security Self-Employment Tax

Form for lines 14, 15, 16, 17, and 18. Line 14: The largest amount of combined wages and self-employment earnings subject to social security tax is \$ 4,800 00. Line 15: Total wages, covered by social security... Line 16: Balance (line 14 less line 15)... Line 17: Self-employment income... Line 18: Self-employment tax—take 3 3/4% of the amount on line 17.

Important.—The amounts reported on the form below are for your social security account. This account is used in figuring any benefits, based on your earnings, payable to you, your dependents, and your survivors. Fill in each item accurately and completely, but do not detach.

SCHEDULE SE (Form 1040) U. S. Treasury Department Internal Revenue Service

U. S. REPORT OF SELF-EMPLOYMENT INCOME

1959

For Crediting to Your Social Security Account

Main form for Schedule SE with sections for: 1. Indicate year covered by this return... 2. FARM ACTIVITIES SUBJECT TO SELF-EMPLOYMENT TAX... 3. FARM ADDRESS... 4. SOCIAL SECURITY ACCOUNT NUMBER OF PERSON NAMED IN ITEM 5 BELOW... 5. PRINT OR TYPE NAME OF SELF-EMPLOYED PERSON... 6. PLEASE DO NOT WRITE IN THIS SPACE... 7. ENTER WAGES, IF ANY, FROM LINE 15 ABOVE... 8. ENTER AMOUNT FROM LINE 17 ABOVE...

SOCIAL SECURITY SELF-EMPLOYMENT TAX INSTRUCTIONS

Individuals deriving income from farming operations are subject to self-employment tax. See page 3 for computation of earnings from self-employment and self-employment tax. This tax must be paid regardless of age and even though the individual is receiving social security benefits.

Optional method for computing net earnings from self-employment from farming.—If a farmer's gross income for the year from farming is not more than \$1,800, he may report two-thirds of his gross farm income instead of his actual net earnings from farming. If his gross income from farm self-employment is more than \$1,800 and his actual net earnings from farming are less than \$1,200, he may report \$1,200. For the purpose of the optional method, a partner should compute his share of gross profits from a farm partnership in accordance with the partnership agreement. In the case of guaranteed payments, his share of the partnership's gross profits is his guaranteed payments plus his share of the gross profits after such gross profits are reduced by all guaranteed payments of the partnership.

SHARE-FARMING ARRANGEMENTS

An individual who undertakes to produce a crop or livestock on land belonging to another for a proportionate share of the crop or livestock produced, or the proceeds thereof, is considered to be an independent contractor and a self-employed person rather than an employee. His net earnings should be reported on Schedule F (Form 1040) for income tax and self-employment tax purposes.

Farm rentals.—Rental income from a farm counts for social security purposes if the arrangement provides for material participation by the landlord and he does participate materially in the production of the crop or livestock or in the management of the production of one or more farm products. Such rental income is farm earnings and should be reported on page 1 or 2 of this schedule. "Material participation" means the taking of an important part in the actual production or in the making of management decisions. If there was no material participation, report such rental income in Schedule G of Form 1040.

MORE THAN ONE TRADE OR BUSINESS

If an individual is engaged in farming and in one or more other trades or businesses, his net earnings from self-employment are the combined net earnings from self-employment of all his trades or businesses. Thus, the loss sustained in one trade or business will operate to reduce the income derived from another trade or business. In such cases, use both Schedule F (Form 1040) and Schedule C (Form 1040) to determine net profit from the farm and nonfarm activities, respectively. Make the combined computation of self-employment tax on page 3 of Schedule C. Fill in only lines 11 through 13 on page 3 of Schedule F.

JOINT RETURNS

Where husband and wife file a joint income tax return, page 3 of this schedule should show the name of the one with self-employment income from farming. Where husband and wife each had self-employment income, a separate Schedule F, or a separate Schedule C, whichever is appropriate, must be filed by each. However, the total of the amounts shown as profit (or loss) from all businesses should, for income tax purposes, be reported on line 8 or 9, on page 1, Form 1040, and the combined self-employment tax should be entered on line 15, page 1, of Form 1040.

COMMUNITY INCOME

For the purpose of computing net earnings from self-employment (but not for income tax), if any of the income from a trade or business is community income, all the income from such trade or business is considered the income of the husband unless the wife exercises substantially all the management and control of the trade or business, in which case all of such income is considered the income of the wife. (Also see instructions on partnerships below.)

If separate income tax returns are filed by husband and wife, a complete Schedule F or Schedule C, whichever is appropriate, must be attached to the return of the one with self-employment income. Community income included on such a schedule must, however, be allocated, for income tax purposes between the two returns (on line 8 or line 9, page 1, Form 1040) on the basis of the community property laws.

PARTNERSHIPS

In computing his combined net earnings from self-employment, a partner should include his entire share of such earnings from a partnership including any guaranteed payments. No part of that share may be allocated to the partner's wife (or husband) even though the income may, under State law, be community income. However, in the case of a husband and wife farm partnership, like other partnerships, the distributive share of each must be entered as partnership income in Schedule H, page 3, of Form 1040 for income tax purposes, and on line 11(b), page 3, of separate Schedules F for self-employment tax purposes. (Use separate Schedule C, page 3, to report nonfarm income for social security purposes.)

Note: If a member of a continuing partnership dies, a portion of the deceased partner's distributive share of the partnership's ordinary income (or loss) for the taxable year of the partnership in which he died must be included in the partner's net earnings from self-employment. In such cases consult your nearest Internal Revenue Service office as to how to report.

EXCLUSIONS FROM SELF-EMPLOYMENT

In determining the amount of net farm earnings from self-employment the following items should be excluded:

Real estate rentals.—Rentals from real estate, including any personal property that is leased with the land. This includes rentals received in cash or crop shares. These amounts should be reported in Schedule G of Form 1040. See, however, "Farm Rentals" under "Share-Farming Arrangements" on this page.

Property gains and losses.—Gains and losses from the sale, exchange, or involuntary conversion of capital assets and other property which is not held primarily for sale to customers. These amounts should be reported on separate Schedule D.

Net operating losses.—In determining the net earnings from self-employment, no deduction for net operating losses of other years shall be allowed. Such deduction should be applied as an adjustment of the amount shown on line 11, page 1, Form 1040.

Other items.—Any other item of income or expense which was included in line 12 and which does not enter into the computation of net farm earnings from self-employment should be eliminated from line 12 and an explanation attached.

SCHEDULE SE (FORM 1040)

Schedule SE, which is the lower portion of page 3 of Schedule F, provides the Social Security Administration with the information on self-employment income necessary for computing benefits under the social security program.

To assure proper credit to your account, enter your name and social security account number on Schedule SE (Form 1040) exactly as they are shown on your social security card. If you do not have a social security account number, you must get one. These account numbers are obtainable from any Social Security district office. Your local post office will give you the address. Do not delay filing your return beyond its due date.

Regardless of whether joint or separate returns, Form 1040, are filed by husband and wife, Schedule SE (Form 1040) must show only the name of the one with self-employment income. However, if both had net earnings from self-employment, a separate Schedule SE must be filed by each.

ESTATE OF HERMAN H. DECK

ROBERTSDALE, ALABAMA

1959

OTHER FARM EXPENSES:

Legal Expenses	575.00
Recording Fees	36.50
Bond required by law	208.00
Spray	50.00
Bank Exchange	2.79
Court Cost - Estate papers	<u>14.00</u>

TOTAL

886.29

PETITION IN THE MATTER OF THE § IN THE CIRCUIT COURT OF
ESTATE OF HERMAN H. DECK, § BALDWIN COUNTY, ALABAMA
DECEASED § IN EQUITY

TO THE HONORABLE HUBERT M. HALL, JUDGE OF SAID COURT:

Comes now your Petitioner, Edith Maxine Deck, and shows unto the Court as follows:

1.

That she is over the age of 21 years, and a resident citizen of Baldwin County, Alabama.

2.

That she is the widow of Herman H. Deck, deceased, and is the administratrix of his estate. That the administration of the estate of Herman H. Deck is now pending in the Probate Court of Baldwin County, Alabama.

3.

That in the opinion of your Petitioner this estate can be better administered in the Circuit Court in Equity than in the Probate Court and that no steps have been taken for a settlement in the Probate Court.

Premises considered your petitioner prays that this Honorable Court will enter an order directing the Probate Court to certify to this Court all matters pertaining to this estate.

Edith Maxine Deck
Petitioner

STATE OF ALABAMA
BALDWIN COUNTY

Before me, the undersigned authority, personally appeared Edith Maxine Deck, who being by me first duly sworn, deposes and says that I have personal knowledge of the matters alleged in the foregoing petition and the same are true and correct.

Witness my hand this 21st day of March, 1959.

Edith Maxine Deck
Petitioner

Sworn to and subscribed before me this 21st day of March, 1959.

Phillip S. Keefe
Notary Public, State of Alabama at Large

4538

FILED

MAR 24 1959

ALICE J. DUCK, Register

Faint, illegible text from a document, possibly a ledger or record book, with multiple columns and rows of entries.

IN THE MATTER OF
THE ESTATE OF HERMAN H. DECK,
DECEASED

Ø IN THE CIRCUIT COURT OF
Ø BALDWIN COUNTY, ALABAMA
Ø IN EQUITY
Ø NO. _____

ORDER AND DECREE

This cause coming on to be heard is submitted upon verified petition and answer of guardian ad litem and the testimony as noted by the Register and upon consideration of the same, it is ORDERED, ADJUDGED and DECREED;

1. That Edith Maxine Deck be and she is hereby authorized, as administratrix of the estate of Herman H. Deck, deceased, to continue the operation of the livestock farm, to hire such labor as is necessary, to continue this operation, to purchase fertilizers, seed, insecticides and farm implements which are necessary for the successful operation of this farm.

2. That she, as administratrix of the estate of Herman H. Deck, deceased, be authorized to borrow \$10,000.00 from the Federal Land Bank of New Orleans, Louisiana.

3. That she be and she is hereby authorized and empowered, as administratrix of the estate of Herman H. Deck, deceased, to execute a mortgage to the Federal Land Bank of New Orleans on so much of the land described in her petition as is necessary to secure a \$10,000.00 loan from the Federal Land Bank of New Orleans, Louisiana.

4. It is further ORDERED, ADJUDGED and DECREED that the petitioner, Edith Maxine Deck, make and keep current an accounting of the affairs of the estate of Herman H. Deck, deceased, and make an annual report to this Court showing all profits and losses in connection with the farming operation, the income of the estate and expenditures made by the estate.

5. It is further ORDERED, ADJUDGED and DECREED that Edith Maxine Deck, as administratrix of the estate of Herman H. Deck, deceased, make no single expenditure in connection with the farm in an amount exceeding \$ 1000 without first having had approval of the court.

Done this 13 day of April, 1959.

Robert M. Hall
Circuit Judge

4536

Filed
4-19-59
A. J. French
Recy

ORDER

IN THE MATTER OF THE ESTATE § IN THE CIRCUIT COURT OF
OF HERMAN H. DECK, DECEASED. § BALDWIN COUNTY, ALABAMA
 § IN EQUITY

This day came Edith Maxine Deck and files her verified petition in this court and by said petition she alleges that she is the Administrator of the estate of Herman H. Deck; that said administration is now pending in this court and by said petition the Petitioner has prayed that this court authorize her to mortgage certain assets of this estate to the Federal Land Bank for the purpose of paying certain indebtednesses of said estate and to continue a farming operation.

IT IS ORDERED, ADJUDGED AND DECREED that this matter be set down for a hearing on the 2nd day of April, 1959, at 10 A.M.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that Wilson Hays, an attorney at law, be appointed guardian ad litem to represent Grady Dwight Deck and Deborah Ann Deck, minors and heirs at law of Herman H. Deck, deceased.

Done this the 27 day of March, 1959.

Hubert M. Hays
CIRCUIT JUDGE

IN THE MATTER OF THE ESTATE OF
HERMAN H. DECK, DECEASED.

ORDER

FILED
MAR 24 1959
ALICE J. DUCK, Register

W. S.

ESTATE OF
HERMAN H. DECK,
Deceased.

IN THE CIRCUIT COURT OF
BALDWIN COUNTY, ALABAMA. IN
EQUITY. NO. 4538

EDITH MAXINE DECK, BEING FIRST DULY SWORN, TESTIFIED AS FOLLOWS:

Examination by Mr. Brantley.

- Q. What is your name, please?
- A. Edith Maxine Deck.
- Q. Have you been appointed Administrator of the estate of Herman H. Deck, deceased?
- A. Yes sir.
- Q. He was your husband?
- A. Yes sir.
- Q. The estate has been removed from the Probate Court of Baldwin County, Alabama, to the Circuit Court of Baldwin County, Alabama?
- A. Yes sir.
- Q. How many children did you and Mr. Deck have?
- A. Four.
- Q. What are their names and ages?
- A. Rebecca Jan Berry, twenty-three years old; Frederick H. Deck 19, Grady Dwight Deck 15 and Deborah Ann Deck, 11.
- Q. Are these last two children now living with you?
- A. Yes sir.
- Q. In Robertsdale, Alabama?
- A. Yes sir.
- Q. Do you know the description of the property that is now owned by your husband's estate?
- A. Yes sir.
- Q. Let me ask you, first, what personal property does the estate own?
- A. 31 head of beef cattle and a tractor, International truck,

a Bush Hog, Manure spreader, a wagon for tractor and 1957 Buick A
Automobile.

Q. In preparing this petition and the description of the
property, did you help me with the description of the
property?

A. Yes sir.

Q. Do you own property in Florida?

A. Yes sir.

Q. Two lots in Pensacola?

A. Yes sir.

Q. On which there is a mortgage?

A. Yes sir.

Q. How much is due on that mortgage or contract, if you remember,
in round figures?

A. Close to \$1900.00.

Q. Do you own a half interest in another tract of land in Santa
Rosa County, Florida?

A. Yes sir.

Q. How many acres are there in that tract?

A. 240 acres.

Q. Now does the estate own another tract of land in Pensacola
Florida, out on the highway?

A. Yes sir.

Q. What does that property have on it in the way of buildings ?

A. Warehouse with two refrigerated rooms, a filling station and
drive in restaurant.

Q. What income does the estate get from the drive-in restaurant
per month?

A. \$125.00.

Q. What rent does the estate get from the warehouse per month?

A. \$125.00.

Q. From the filling station?

A. \$50.00 a month

- Q. How much are the monthly payments on the contract executed by Leo J. Carvelis and Herman H. Deck and you?
- A. \$100.00 a month.
- Q. What is the monthly payments on contract executed between Louis Hughens and wife, and Herman H. Deck and you ?
- A. \$35.00.
- Q. How much land did your husband own in Baldwin County, Alabama?
- A. I don't know - there were 305 acres in one tract -- There is better than 400 acres in all.
- Q. Since your husband's death has your son, Frederick H. Deck had his disabilities of non-age removed?
- A. Yes sir.
- Q. Has he since signed a deed to the estate to 120 acres of land?
- A. Yes sir.
- Q. Is this the deed that he signed?
- A. Yes sir.
- Q. Let me ask you this, Mrs. Deck; Have you sold any land since the date your husband borrowed money last from the Federal Land Bank of New Orleans?
- A. No.
- Q. And you still own all of the land that you did the last time he borrowed money from The Federal Land Bank?
- A. Yes sir.
- Q. How much was the borrowed the last time?
- A. \$10,000.00.
- Q. Was his mortgage given on all of the land you own?
- A. No sir.
- Q. On all you all owned in Baldwin County, Alabama?
- A. No.
- Q. Do you know how much he had to mortgage to get \$10,000.00?
- A. 305 acres.
- Q. Now was your husband operating a live-stock farm at the time of his death?
- A. Yes sir.

- Q. Who was helping him with that business?
- A. The boys.
- Q. Have you continued to operate this since his death?
- A. Yes sir.
- Q. Do you feel like you are capable of continuing that operation successfully?
- A. Yes sir.
- Q. Now Mrs. Deck, this 120 acre tract of land deeded by your son, Frederick H. Deck to the estate, did he buy that land himself?
- A. No.
- Q. Why was the title put in his name, if you know?
- A. We were going to deed each child a part of the property instead of making a will and we began by deeding that 120 to Frederick and we were going to give the other son an equal amount of land.
- Q. Now your husband and you never did deed any piece of land except this one tract to the children?
- A. No.
- Q. It has been re-conveyed to the estate?
- A. Yes sir.
- Q. What is the balance due for the purchase price of this land?
- A. \$5,400.00.
- Q. Your husband was obligated to pay that?
- A. Yes sir.
- Q. What debts does the estate owe at this time? -- Do you owe \$2,700.00 on the purchase of the 240 acre tract of land in Florida?
- A. We owe half of that amount on a second mortgage on that piece of land.
- Q. You owe half of that amount; that is, you and the estate together?
- A. Yes sir.

- Q. And do you and the estate together owe half of \$2,919., second mortgage on the same tract of land?
- A. Yes sir.
- Q. 240 acres?
- A. Yes sir.
- Q. Who owns the other half interest?
- A. Ray Bailey.
- Q. He is a friend of your family?
- A. Yes sir.
- Q. Now you owe a note to the First Bank & Trust Company, Pensacola, Florida, in what amount?
- A. I believe it is \$296.00 and a few cents.
- Q. And you owe a mortgage on 30 acres in Baldwin County, Alabama purchased from Jack Dunlaw in what amount?
- A. \$600.00.
- Q. Fertilizer bill with Silverhill Farmers Association for Fertilizer in what amount?
- A. \$405.00;
- Q. Balance due H. England Lumber Company, for posts is how much?
- A. Around \$103.00.
- Q. Account with W. P. Baldwin for fertilizer?
- A. Around \$100.00
- Q. Account with Charles Bonner for spraying crop?
- A. \$70.00.
- Q. Balance due on Buick Automobile, Merchants National Bank of Mobile?
- A. \$1305.00.
- Q. Balance due G. C. Coggins on purchase price of land?
- A. That is \$5,400.00.
- Q. That is the same tract of land your son has deeded back to you?
- A. Yes sir.
- Q. Or to the estate?
- A. Yes sir.
- Q. You said that was your husband's obligation and mortgage?

A. Yes sir.

Q. Now are you working at this time, Mrs. Deck?

A. Yes sir.

Q. And earning a substantial income?

A. Yes sir.

Q. What do you make per month?

A. It averages \$200.00 a month.

Q. You are asking the Court to allow you to borrow \$10,000.00
From the Federal Land Bank of New Orleans?

A. Yes sir.

Q. You say your husband borrowed that same amount of money
from The Federal Land Bank before his death?

A. Yes sir.

Q. Not on all of the land you own in Baldwin County?

A. No.

Q. Have you discussed with the representative of the
Federal Land Bank the borrowing of this money?

A. Yes sir, we are using the same land appraised the first time.

Q. He has said that if this is approved by the Court he will
lend you the money?

A. Yes sir.

Q. You feel from your income and the property you have, you will be
able to meet the payments as they fall due?

A. Yes sir.

ON CROSS EXAMINATION, WITNESS TESTIFIED AS FOLLOWS:

Examination by Mr. Hayes, Guardian ad litem.

Q. The money that you earn from your work is sufficient to support
you and the two children who are living with you?

A. Yes sir.

Q. Now when did Mr. Deck borrow \$10,000.00 from The Federal Land
Bank?

A. The month he died.

Q. It has been repaid?

A. It was insured - he placed it before he died and the loan was
insured.

Q. How long has Mr. Deck been dead?

A. Since July.

Q. July of 1958?

A. Yes.

Q. Now in the estate, there is a substantial amount of land other than 305 acres that the original \$10,000.00 mortgage was made to the Federal Land Bank?

A. Yes sir.

Q. And you are negotiating to borrow again from The Federal Land Bank and contemplating repaying the loan from the income you have set out in your petition?

A. Yes sir.

Q. Is that sufficient to take care of the payments on the loan?

A. Yes.

ON RE-DIRECT EXAMINATION OF THIS WITNESS, SHE TESTIFIED:

Examination by Mr. Brantley.

Q. What do you intend to do with this \$10,000.00?

A. Pay all of the debts of the estate. Instead of paying for the land we bought from Coggins the way Herman had the terms set out, I want to pay it all at once.

Q. Consolidate the debts of the estate?

A. Yes sir.

Q. Have you discussed this matter with your two oldest children?

A. Yes sir.

Q. Did they join in with you in asking the court to grant you the relief asked for in the petition?

A. Yes sir.

C E R T I F I C A T E:

I hereby certify that the foregoing, consisting of pages 1 to 7 both inclusive, correctly sets forth a true and correct transcript of the testimony taken by me this day in open Court, before Hon. Hubert M. Hall, Judge of said Court.

This 2nd day of April, 1959.

Louise Dinsbury
Court Reporter

4538

Testimony

FILED
APR 21 1953
MRS. L. DUNK, CLERK
REGISTER

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IN THE MATTER OF THE ESTATE § IN THE CIRCUIT COURT OF
 OF H. H. DECK, DECEASED § BALDWIN COUNTY, ALABAMA
 § IN EQUITY

TO THE HONORABLE H. M. HALL, JUDGE OF SAID COURT:

Comes now your Petitioner, Edith M. Deck, and shows unto the Court as follows: That she was heretofore appointed administratrix of the estate of H. H. Deck, deceased in the Probate Court of Baldwin County, Alabama.

That on the 24th day of March 1959, your Honor caused this estate to be transferred to the Circuit Court of Baldwin County in Equity; that the same is now pending in said Court.

Your Petitioner further shows unto the Court that at the time of the original petition that letters of Administration was filed in this cause; that the Court set a bond in the amount of \$50,000.00. Your petitioner avers that this is in excess of the amount necessary to protect the heirs at law of H. H. Deck, deceased. She avers further that the rental value of the land owned by the estate of H. H. Deck, deceased, is \$800.00 per year; that said estate has livestock worth not more than \$2,000.00 and owns machinery worth not more than \$500.00; that the estate owns an automobile worth approximately \$750.00; your petitioner further shows unto the Court that the estate of H. H. Deck, deceased, has an income of \$225.00 per month for rental of property in Florida; that the money received from this rental property is not accumulated, but is spent for support for the family of H. H. Deck, deceased, and to pay an outstanding Federal Land Bank Loan.

That your petitioner says further that the total value of the personal property owned by the estate of H. H. Deck, deceased, is \$3,250.00.

Your petitioner is of the opinion that the amount of her bond should be reduced; that a bond of \$10,000.00 is adequate and meets the requirements of law.

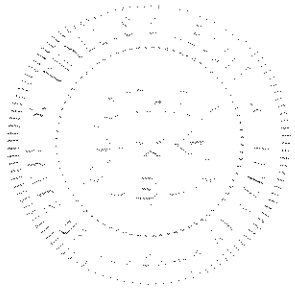
Your petitioner further shows unto the court that she has heretofore had a surety bond and because of the costs of this bond and the fact that

this estate will probably be in existence for several years, now respectfully ask the court to reduce the amount of this bond and accept personal sureties thereon.

Edith M. Deck
Petitioner

Sworn to and subscribed before me on this the 15th day of November
1960.

Phyllis S. Mehit
Notary Public,
State of Alabama
at Large



FILED

NOV 17 1960

ALICE J. DUCK, Register

* 4538

E. Other Purposes

(Describe) Repair of Farm Bldgs.	\$4,500.00
Education and Support and Maintenance of minor children	2,795.45
Mortgage to Jack Dunlap on farmland	600.00
Claim of Silverhill Farm Asso.	487.55
Claim of Administrator of estate for	
Ad Valorem taxes	458.00
Funeral Expenses of	
H. H. Deck	430.00
Ad Valorem taxes currently due	229.00
F. To pay for stock (5% of Loan) in National Farm Loan Asso. etc.	<u>500.00</u>

\$10,000.00

FILED

JUN 9 1960

ALICE L. DUCK, CLERK REGISTER

ESTATE OF HERMAN H. DECK
 INCOME TAX RETURN
 1961

Collections on Installment sale of Land in Pensacola, Florida:

Drive-in Property: Sales Price in 1957	\$14,000.00
Cost Basis, acquired in 1946	\$4,000.00
Less - Depreciation Allowed	<u>900.00</u>
	<u>3,100.00</u>
<u>GROSS PROFIT ON SALE</u>	<u>\$10,900.00</u>

GROSS PROFIT PERCENTAGE - 77.857%

<u>YEAR</u>	<u>INSTALLMENT COLLECTIONS</u>	<u>PROFIT %</u>	<u>PROFIT REALIZED</u>
1957	\$ 370.06	77.857%	<u>\$288.12</u>
1958	\$ 392.89	77.857	<u>\$305.89</u>
1959	\$ 417.12	77.857	<u>\$324.76</u>
1960	\$ 442.86	77.857	<u>\$344.80</u>
1961	\$ 470.24	77.857	<u>\$366.11</u>

4538

THE STATE OF TEXAS
COUNTY OF [illegible]

[illegible text]

[illegible text]

[illegible text]

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**SCHEDULE F
(Form 1040)**

U.S. Treasury Department
Internal Revenue Service

SCHEDULE OF FARM INCOME AND EXPENSES

(Compute social security self-employment tax on Schedule F-1 (Form 1040))
Attach this Schedule to your income tax return, Form 1040

1961

Name and address as shown on Form 1040.

Business name and address Estate of Herman W. Deek, Rt. 1, Robertsdale, Ala.
Location of farm(s) and number of acres in each farm Rwy 90 E of Robertsdale Employer identification number, if any

FARM INCOME FOR TAXABLE YEAR—CASH RECEIPTS AND DISBURSEMENTS METHOD

(Report receipts from sale of livestock held primarily for sale in the applicable column below. Do not include other sales of livestock held for draft, breeding, or dairy purposes; report such sales on Schedule D (Form 1040))

SALES OF MARKET LIVESTOCK AND PRODUCE RAISED AND HELD PRIMARILY FOR SALE					OTHER FARM INCOME		
Kind	Quantity	1. Amount	Kind	Quantity	2. Amount	3. Amount	
Cattle		\$	Dairy products		\$	Mdse. rec'd for produce	\$
Horses			Eggs			Machine work	
Mules			Meat products			Breeding fees	
Sheep			Poultry, dressed			Wood and lumber	
Swine			Wool			Other forest products	
Poultry			Honey			Patronage dividends, rebates or refunds	
Bees			Sirup and sugar			Agricultural program payments	
Grain			Other (specify):			Other (specify):	
Hay							
Cotton							
Tobacco							
Vegetables							
Fruits and nuts		62.30					
Total of columns 1, 2, and 3. Enter here and on line 1 of summary below						\$	

SALES OF PURCHASED LIVESTOCK AND OTHER PURCHASED ITEMS

a. Description	b. Date acquired	c. Amount received	d. Cost or other basis	e. Profit (or loss)
Cattle sold	Various 1961	\$ 1742.86	\$ 1098.00	\$ 644.86
Total (enter on line 2 of summary below)				\$ 644.86

FARM EXPENSES FOR TAXABLE YEAR (see instructions)

(Do not include personal or living expenses or expenses not attributable to production of farm income, such as taxes, insurance, repairs, etc., on your dwelling)

Items	1. Amount	Items	2. Amount	Items	3. Amount
Labor hired	\$	Veterinary, medicine	\$ 29.56	Freight, trucking	\$ 25.00
Feed purchased	135.00	Gasoline, fuel, oil	40.24	Amortization	
Seed, plants purchased		Storage, warehousing		Conservation expenses	
Machine hire		Taxes	32.11	Other farm expenses (specify):	
Supplies purchased	6.51	Insurance	136.70	Accounting	140.00
Repairs, maintenance	599.37	Farm interest	180.69	Atty Fee &	
Breeding fees		Utilities	266.44	Legal Exp.	355.00
Fertilizers, lime		Rent of farm, pasturage		Inc. Exp.	145.50
Total of columns 1, 2, and 3. Enter here and on line 4 of summary below (cash method) or line 6, page 2 (accrual method)					\$ 2,933.15

SUMMARY OF INCOME AND DEDUCTIONS—CASH RECEIPTS AND DISBURSEMENTS METHOD

1. Sale of livestock and produce raised and other farm income	\$ 62.30	4. Farm expenses (from above)	\$ 2,933.15
2. Profit (or loss) on sale of purchased livestock and other purchased items	644.86	5. Depreciation (from page 2)	1,036.40
3. Gross profits*	\$ 707.16	6. Other farm deductions (specify):	
		7. Total deductions	\$ 3,969.55
8. Net farm profit (or loss) (subtract line 7 from line 3). Enter here and on line 8, page 1, Form 1040. Make your computation of self-employment income and the self-employment tax on Schedule F-1.		Loss	\$ (3,262.59)

*Use this amount for optional method of computing net earnings from self-employment. (See line 3, Schedule F-1 (Form 1040))

DEPRECIATION (see instructions)

(Do not include property you and your family occupy as a dwelling, its furnishings, and other items used for personal purposes)

1. Kind of property (if buildings, state material of which constructed). Exclude land and other nondepreciable property.	2. Date acquired	3. Cost or other basis (exclude land)	4. Depreciation allowed (or allowable) in prior years	5. Method of computing depreciation	6. Rate (%) or life (years)	7. Depreciation for this year
10' Candy Spreader	7-28-58	\$ 315.10	\$ 203.56	81	10 years	\$ 78.79
Rotary Mower	9-23-58	129.51	132.37	81	10 years	105.90
Traction	7-28-58	300.00	145.00	81	10 years	60.00
Tractor	7-28-58	500.00	222.50	81	10 years	50.00
House for Corn crib	7-28-58	250.00	51.25	81	10 years	25.00
Pick-up (Used)	1961	525.00		81	3 years	175.00
Tractor & Assembly	1961	3791.95		81	7 years	541.71

8. Total (enter on line 5 of summary on page 1 (cash method) or line 7, below (accrual method)) \$ 1,000.00
 Amount of additional first-year depreciation included above []

FARM INCOME FOR TAXABLE YEAR—ACCRUAL METHOD

(Do not include sales of livestock held for draft, breeding, or dairy purposes; report such sales on Schedule D (Form 1040), and omit them from "On hand at beginning of year" column)

Description (Kind of livestock, crops, or other products)	On hand at beginning of year		Purchased during year		Raised during year	Consumed or lost during year	Sold during year		On hand at end of year	
	Quantity	Inventory value	Quantity	Amount paid	Quantity	Quantity	Quantity	Amount received	Quantity	Inventory value
		\$		\$				\$		\$
Totals		\$ (Enter on line 3)		\$ (Enter on line 4)				\$ (Enter on line 1(b))		\$ (Enter on line 1(a))

SUMMARY OF INCOME AND DEDUCTIONS—ACCRUAL METHOD

1(a). Inventory of livestock, crops, and products at end of year	\$	6. Farm expenses (from page 1)	\$
(b). Sales of livestock, crops, and products during year		7. Depreciation (from above)	
(c). Other farm income (specify):		8. Other farm deductions (specify):	
2. Total	\$	9. Total Deductions	\$
3. Inventory of livestock, crops, and products at beginning of year	\$		
4. Cost of livestock and products purchased during year			
5. Gross profits (subtract the sum of lines 3 and 4 from line 2)*	\$	10. Net farm profit (or loss) (subtract line 9 from line 5). Enter here and on line 8, page 1, Form 1040. Make your computation of self-employment income and the self-employment tax on Schedule F-1.	\$

* Use this amount for optional method of computing net earnings from self-employment. (See line 3, Schedule F-1 (Form 1040))

FORM 1041

U.S. Treasury Department
Internal Revenue Service

U.S. FIDUCIARY INCOME TAX RETURN
(FOR ESTATES AND TRUSTS) FOR CALENDAR YEAR
or other taxable year beginning Jan. 1 1962
and ending Jan. 1 1973

1962

PLEASE TYPE OR PRINT PLAINLY

Check whether:

- Estate
- Simple trust
- Complex trust

If Trust, check whether:

- Testamentary
- Inter Vivos

Name of estate or trust

Estate of Herman H. Deck

Employer Identification Number
of Estate or Trust

Name, address, and title of fiduciary

Route #1
Robertsdale, Alabama

Simple trusts are not required to fill in the schedules on page 4. They need complete only the lines and schedules on pages 1, 2, and 3 that apply to them. See page 2 of instructions.

Line and Instruction No.	INCOME		
1.	Dividends (enter full amount before exclusion)	20.00	
2.	Interest on bank deposits, notes, corporation bonds, etc.	700.95	
3.	Interest on tax-free covenant bonds upon which a Federal income tax was paid at source.		
4.	Interest on Government obligations, etc.		
5.	Income from partnerships and other fiduciaries (instruction 5)		
	Name and address		
6.	Gross rents and royalties.	1,115.00	
7.	Gross profit (or loss) from trade or business.		
8.	(a) Net gain (or loss) from sale or exchange of capital assets (from line 10, Schedule D) ..	563.56	
	(b) Net gain (or loss) from sale or exchange of property other than capital assets (from line 19, Schedule D)		
9.	Other income (state nature of income) See Form 1040 ? (Form)	(2,022.72)	
10.	Total income (lines 1 to 9, inclusive)		376.79
	DEDUCTIONS		
11.	Interest (Schedule A)		
12.	Taxes (Schedule A)		
13.	Fiduciary's portion of depreciation (Schedule B) and depletion. Explain depletion	294.00	
14.	Charitable deduction (line 9, Schedule F)		
15.	Other deductions authorized by law (Schedule A)	75.05	
16.	Total (lines 11 to 15, inclusive)		369.85
17.	Line 10 minus line 16. (Complex trusts and estates enter this amount on line 1 in Schedule G, also)		6.94
18.	Deduction for distributions to beneficiaries (instruction 18)		
19.	Adjustment of dividend exclusion (not to exceed \$50) (instruction 19)	20.00	
20.	Federal estate tax attributable to income in respect of a decedent (Fiduciary's share)		
21.	Long-term capital gain deduction. Enter 50% of line 11(e), Schedule D	201.73	
22.	Exemption (instruction 22)	600.00	
23.	Total (lines 18 to 22, inclusive)		902.78
24.	Taxable income of fiduciary (line 17 minus line 23)	(1088)	(895.84)

COMPUTATION OF TAX

25.	Tax on amount on line 24 (see tax rate schedule in instruction 25)		
26.	If alternative tax is applicable, enter the tax from line 17, Schedule D		
27.	Fiduciary's share of foreign tax credit (Form 1116)		
28.	Fiduciary's share of credit for tax paid at source on tax-free covenant bond interest		
29.	Fiduciary's share of dividends received credit (line 7, Schedule E)		
30.	Fiduciary's share of credit for partially tax-exempt interest		
31.	Credit for tax deemed paid on undistributed capital gains of regulated investment companies		
32.	Tax previously paid, or withheld (see instruction 32 and attach explanation)		
33.	Fiduciary's share of investment credit (see instruction 35 and attach Form 3468)		
34.	Total of lines 27 to 33, inclusive		None
35.	Balance of tax or overpayment (subtract line 34 from line 25 or line 26, whichever is applicable)		

SIGNATURE AND VERIFICATION (see general instruction E)

I declare under penalties of perjury that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

(Signature of fiduciary or officer representing fiduciary)

(Date)

(Signature of preparer other than fiduciary)

Robertsdale, Ala.

4-13-63

(Address)

(Date)

APR 2 1963
ALICE H. DICK, CLERK, REGR.

Schedule A.—EXPLANATION OF DEDUCTIONS CLAIMED ON LINES 11, 12, and 15, PAGE 1 (see instruction 33)

Table with 6 columns: Line No., Explanation, Amount, Line No., Explanation, Amount. Entry 15: Legal Services, Wilfers & Nesbitt, 15.00, Alice J. Duck, Clerk of Courts, 49.35, Safety Deposit Box Rent, 11.00.

Schedule B.—EXPLANATION OF DEDUCTION FOR DEPRECIATION (see instruction 34)

This schedule is designed for taxpayers using the new guidelines and administrative procedures described in Revenue Procedure 62-21 as well as for those taxpayers who wish to continue using previously authorized procedures.

Table with 8 columns: 1. Group and guideline class, 2. Cost or other basis, 3. Asset additions in year, 4. Asset retirements, 5. Depreciation allowed, 6. Method of computing depreciation, 7. Class life, 8. Depreciation for this year. Entry: Warehouse (old) Concrete Block, 7350, 1958, 1082.00, sl, 5 y, 294.00.

Schedule C.—BENEFICIARIES' SHARES OF INCOME AND CREDITS (estates and complex trusts, see instruction 35)

Table with 3 columns: 1. Name of each beneficiary, 2. Address, 3. Social security number. Entries: Edith M. Deck, Rebecca Jan Berrey, Frederick H. Deck, Grady D. Deck, Deborah Ann Deck.

Table with 5 columns: 4. Amount of income required to be distributed currently, 5. Other amounts paid, credited, or otherwise required to be distributed, 6. Domestic dividends qualifying for credit, 7. Partially tax-exempt interest, 8. Income taxable to beneficiaries.

Table with 6 columns: 9. Net short-term capital gain, 10. Net long-term capital gain, 11. Tax-exempt income, 12. Federal income tax paid at source, 13. Income and profits taxes paid to a foreign country, 14. Depreciation and depletion.

ADDITIONAL INFORMATION REQUIRED

- 1. Was a Form 1041 filed for last year? [X] Yes [] No. Birmingham, Ala.
2. Date trust was created or, if an estate, date of decedent's death... July 28, 1958
3. If copy of will or trust instrument and statement required under General Instruction "H" has been filed do not file again but enter date and place where filed.
4. If you had tax-exempt income, have you deducted only that portion of expenses allocable to taxable income? [] Yes [] No.
5. If return is for a trust, enter name and address of grantor:
6. If return is for an estate, has a United States Estate Tax Return been filed? [] Yes [X] No.
7. Has final distribution of assets been made during the year? [] Yes [X] No.

Schedule D.—GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY (see instruction 36)

(I) CAPITAL ASSETS Short-Term Capital Gains and Losses—Assets Held Not More Than 6 Months

Table with 7 columns: a. Kind of property, b. Date acquired, c. Date sold, d. Gross sales price, e. Depreciation allowed, f. Cost or other basis, g. Gain or loss. Entry: Pick-up Truck Sold, 1961, 1962, 525.00, 175.00, 350.00, 175.00.

Table with 7 columns: a. Kind of property, b. Date acquired, c. Date sold, d. Gross sales price, e. Depreciation allowed, f. Cost or other basis, g. Gain or loss. Entry: See schedule attached.

Table with 3 columns: 1. Beneficiaries, 2. Fiduciary, 3. Total. Row 8: Net short-term gain or loss from line 4, above.

Enter on line 8(a), page 1, the net gain shown on line 10, column 3, above. If net loss on line 10, column 3, above, enter as loss on line 8(a), page 1, whichever of the following is the smallest amount: (i) the amount of the loss, (ii) taxable income computed without regard to capital gains and losses and the deduction for personal exemption, or (iii) \$1,000.

Table with 5 columns: 11. (a) Long-term capital gain shown on line 9, column 3, above, (b) Short-term capital loss shown on line 8, column 3, above, (c) Excess of line 11(a) over line 11(b), above, (d) Long-term capital gains taxable to beneficiaries, (e) Balance (line 11(c) minus line 11(d)).

Table with 3 columns: 12. Income from line 24, page 1, 13. 50% of amount on line 11(e), above, 14. Balance (line 12 minus line 13), 15. Tax on amount on line 14, 16. 50% of amount on line 13, above, 17. Alternative tax (line 15 plus line 16).

Table with 7 columns: a. Kind of property, b. Date acquired, c. Date sold, d. Gross sales price, e. Depreciation allowed, f. Cost or other basis, g. Gain or loss. Entry: 18.

Schedule E.—FIDUCIARY'S SHARE OF DIVIDEND CREDIT (see instruction 37)

Table with 7 rows: 1. Total domestic corporation dividends qualifying under section 34, before dividend exclusion, 2. Beneficiaries' share of dividends from column 6, Schedule C, 3. Adjustment of dividend exclusion for 1962, 4. Total (line 2 plus line 3), 5. Fiduciary's share of dividends subject to credit, 6. Enter: (a) 4% of line 5, (b) Tax shown on line 25 or 26, page 1, less amount on line 27, page 1, (c) 4% of line 24, page 1, 7. Enter here and on line 29, page 1, the smallest of the amounts on lines 6(a), 6(b), and 6(c) above.

Schedule F.—COMPUTATION OF CHARITABLE DEDUCTION (see instruction 38)
(submit statement giving name and address of charitable organization)

1. Amounts paid or permanently set aside for charitable purposes from current year's income.
2. Tax-exempt interest and foreign income of a foreign trust allocable to charitable distribution.
3. (a) Long-term capital gain included on line 1. (b) Enter gain on line 9, column 2, Schedule D, minus loss on line 8, column 2, Schedule D. (c) Enter gain on line 9, column 3, Schedule D, minus loss on line 8, column 3, Schedule D.
4. Enter 50% of the smallest of line 3(a), line 3(b), or line 3(c)
5. Enter sum of line 2 and line 4.
6. Balance (line 1 minus line 5).
7. Enter short-term capital gains and 50% of the long-term capital gains of the current taxable year allocable to corpus, paid or permanently set aside for charitable purposes.
8. Amounts paid or permanently set aside for charitable purposes other than from income of the current year.
9. Total (line 6 plus lines 7 and 8). Enter here and on line 14, page 1.

Schedule G.—COMPUTATION OF DISTRIBUTABLE NET INCOME (see instruction 39)

1. Enter amount from line 17, page 1.
2. Add: (a) Tax-exempt interest (as adjusted). (b) Foreign income of a foreign trust (as adjusted). (c) Net gain shown on line 10, column 1, Schedule D. If net loss, enter zero. (d) Lines 4 and 7, Schedule F. (e) Short-term capital gain included on line 1, Schedule F. (f) If amount on line 8(a), page 1, is a loss, enter amount here.
3. Total (line 1 through line 2(f))
4. If amount on line 8(a), page 1, is a gain, enter amount here.
5. Distributable net income (line 3 minus line 4).

Schedule H.—COMPUTATION OF DISTRIBUTIONS DEDUCTION (see instruction 40)

1. Total of columns 4 and 5 of Schedule C.
2. Enter the total of column 11, Schedule C.
3. Balance (line 1 minus line 2).
4. Enter distributable net income (line 5, Schedule G).
5. Enter the total of lines 2(a) and 2(b) of Schedule G.
6. Balance (line 4 minus line 5).
7. Distributions deduction. (Enter here and on line 18, page 1, the lesser of line 3 or line 6 above).

During the taxable year did you make an accumulation distribution as defined in Sec. 665(b)? See general instruction Q.

Yes No. If "Yes," attach Schedule J (Form 1041).

1962

FORM 41

STATE OF ALABAMA FIDUCIARY RETURN OF INCOME (FOR ESTATES AND TRUSTS) For the Calendar Year 1962

Do Not Write in This Space

RECEIVING STAMP

or for Fiscal Year beginning 1-1-1962, 1962 and ending 12-31-1962, 1963

Name of Estate or Trust Estate of Herman H. Deak
 CHECK (✓) WHETHER ESTATE OR TRUST
 Name and Address of Fiduciary Edith M. Deak
Route #1, Robertsdale, Ala.
 Date of Creation of Trust or Decedent's Death 7-22-58
 If a Trust State Whether Revocable _____ or Irrevocable _____
 Is This Return Filed on Cash _____ or Accrual _____ Basis?

First Payment \$ _____
 Interest & Penalty _____
 Computation Verified _____
 Reviewed by _____
 Audited by _____
 Date _____
 Add'l Tax \$ _____
 Interest \$ _____
 Total Add'l \$ _____
 Audit Approved by _____
 Date _____

IMPORTANT
PLEASE GIVE ALL INFORMATION REQUESTED.

INCOME

1. Income from Business or Profession (Schedule A).....	\$			
2. Interest from All Sources.....	\$		700	05
(a) Less Interest exempt from Tax (See Instruction 2)..... (List in Schedule F or attach Schedule)				
3. Income from Partnerships..... State name and address				
4. Income from Fiduciaries..... State name and address				
5. Rents and Royalties. (Schedule B).....			1,115	00
6. Profit from sale of Real Estate, Stocks, Bonds, etc. (Schedule C).....			563.56	
7. Dividends from all sources.....	\$	20.00		
(a) Less Dividends exempted from Taxation (See Instruction No. 7) (List in Schedule F).....		20.00	0	
8. Other Income. (State nature of income): (a)..... (b) <u>See Form No. 1040F (Form)</u>			2,022	72
9. TOTAL INCOME (Total of Items 1 to 8).....				\$ 3,356.79

DEDUCTIONS

10. Interest paid (Show to whom paid in Schedule D).....	\$			
11. Taxes paid: (Explain in Schedule D).....				
12. Losses by Fire, Storm, etc. (Attach Schedule of Explanation).....				
13. Other deductions authorized by law..... <u>See Schedule Page #2</u> Explain Items <u>Depreciation (non-tangible property)</u>			75.85	
14. TOTAL DEDUCTIONS (Total of Items 10 to 13).....				\$ 269.85
15. Balance (Item 9 minus Item 14).....				\$ 3,086.94
16. Less Amount Distributable to Beneficiaries (List names and addresses below).....				\$
17. Net Income (Taxable to Fiduciary) (Item 15 minus Item 16).....				\$
18. Less Statutory Exemption of \$1,500.00 on Income Taxable to Fiduciary.....				\$ 1,500.00
19. Amount Taxable.....				\$ 1,586.94
				Amount of Tax
20. \$ _____ at 1½ per cent (On first \$1,000 or fraction thereof, of Amount Taxable).....				\$
21. \$ _____ at 3 per cent (On next \$2,000 or fraction thereof, of Amount Taxable).....				\$
22. \$ _____ at 4½ per cent (On next \$2,000 or fraction thereof, of Amount Taxable).....				\$
23. \$ _____ at 5 per cent (On all over \$5,000 of Amount Taxable).....				\$
24. TOTAL TAX DUE (Total of Lines 20 to 23).....				\$ none

BENEFICIARIES' SHARES OF INCOME

Name	Street Address	City and State	Non-Taxable Income to Non-Residents	Distributive Share of Net Income Reported as Item 16
(a) Edith M. Deak	Route #1	Robertsdale, Ala.	\$	\$ none
(b) Rebecca Jan Berry	Route 1	Robertsdale, Ala.		none
(c) Frederick H. Deak		Pensacola, Fla.		none
(d) Gredy M. Deak	Route #1	Robertsdale, Ala.		none
(e) Deborah Ann Deak	Route #1	Robertsdale, Ala.		none
(f)				
(g)				
(h)				
(i)				
Total Distribution to Beneficiaries (From Line 16)			\$ none	\$ none

This Return must be filed with the State Dept. of Revenue (Income Tax Div.), Montgomery, Ala., on or before April 15, 1963. (Fiscal Year Returns must be filed on or before the 15th day of the fourth month following the close of the Fiscal Year.)

SCHEDULE A—INCOME FROM BUSINESS (See Instruction 1)

1. Total receipts from business (state nature of business) <u>See 1010W Schedule Attached</u>			
COST OF GOODS SOLD		OTHER BUSINESS DEDUCTIONS	
(To be used where inventories are an income-determining factor) (Enter the letters "C" or "C or M" on lines 2 and 8 if inventories are valued at either cost, or cost or market, whichever is lower)		10. Salaries and wages not in line 4 \$	
2. Inventory at beginning of yr. \$		11. Rent	
3. Merchandise bought for sale		12. Interest on business indebtedness	
4. Labor		13. Taxes on business and business property	
5. Material and supplies		14. Losses (explain below)	
6. Other costs (explain below)		15. Bad debts arising from sales or services	
7. Total of lines 2 to 6 \$		16. Depreciation, obsolescence, and depletion (explain in Schedule E)	
8. Less inventory at end of year		17. Repairs	
9. Net cost of goods sold (line 7 less line 8) \$		18. Other expenses (explain below)	
		19. Total of lines 10 to 18 \$	
		20. Total of lines 9 and 19 \$	\$
		21. Net profit (or loss) (line 1 less line 20) \$	\$ (22,000.72)

EXPLANATION OF DEDUCTIONS CLAIMED IN ITEMS 8, 14, AND 18 ABOVE

Item No.	Explanation	Amount	Item No.	Explanation	Amount

SCHEDULE B—INCOME FROM RENTS AND ROYALTIES

1. KIND OF PROPERTY	2. AMOUNT RECEIVED	3. DEPRECIATION (Explain in Schedule E below)	4. REPAIRS	5. OTHER EXPENSES (Itemize below)	6. NET INCOME (Enter as Item 5)
Land Rental	\$ 1,115.00	\$	\$	\$	\$ 1,115.00

Explanation of Deductions in Column 5

SCHEDULE C—PROFIT FROM SALE OF REAL ESTATE, STOCKS, BONDS, ETC. (See Instruction 6)

1. KIND OF PROPERTY	2. Date Acquired	3. Amount Received	4. Depreciation Allowable Since Acquisition	5. Cost	6. Value Jan. 1, 1933, if Acquired Prior to Jan. 1, 1933	7. Subsequent Improvements	8. Net Profit (Enter as Item 6)
See Schedule 25 Attached		\$	\$	\$	\$	\$	\$
Pick-up Truck	1962	525.00	175.00	525.00			382.56
							175.00
							525.00

State how property was acquired

SCHEDULE D—EXPLANATION OF DEDUCTIONS CLAIMED IN ITEMS 2a, 7a, 10, AND 11

Item No.	Explanation	Amount	Item No.	Explanation	Amount
15	Legal Services				
	Wiltens & Habitt	15.00			
	Adm. Sec. Clerk of				
	Courts	10.85			
	Safety Deposit	11.00			

SCHEDULE E—EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED IN SCHEDULES A AND B

1. KIND OF PROPERTY (If buildings, state material of which constructed)	2. Date Acquired	3. Age when Acquired	4. Probable Life After Acquisition	5. Cost (Exclusive of Land)	6. Value as of Jan. 1, 1933 (Exclusive of Land)	Amount of Depreciation Charged Off	7. Previous Years	8. This Year
Warehouse (old)	1958	016	25 Y	\$ 7250	\$	\$ 1000		\$ 294.00
(untenable)								

SCHEDULE F—INCOME FROM INTEREST AND DIVIDENDS EXEMPT FROM TAX

Name and address of payor of interest	Amount	Name and address of corporation declaring dividend	Amount
	\$	Robertdale Investment Fund	\$ 20.00
Enter as Item 2 (a) Total		Enter as Item 7 (a) Total	20.00

STATE OF Alabama
 COUNTY OF Baldwin } ss.

I swear (or affirm) that this return, including the accompanying schedules and statements (if any), has been examined by me, and to the best of my knowledge and belief, is a true and complete return, made in good faith for the accounting period stated, pursuant to the Income Tax Law of Alabama, Title 51, Chapter 17, Section 896, Code of Alabama 1940.

Sworn to and subscribed before me, this 13th day of April 1963.

Notary Public.

(Signature of fiduciary or officer representing fiduciary)

(Address of fiduciary or officer)

This Return was prepared by

Name

Address

Robertdale, Ala.

**SCHEDULE F
(Form 1040)**

U.S. Treasury Department
Internal Revenue Service

SCHEDULE OF FARM INCOME AND EXPENSES

(Compute social security self-employment tax on Schedule F-1 (Form 1040))
Attach this schedule to your income tax return, Form 1040

1962

Name and address as shown on Form 1040.

Your Social Security Number

State of Herman J. Beck, Rtd. 1, Robertsdale, Ala.

Business name and address

Employer identification number

Location of farm(s) and number of acres in each farm

FARM INCOME FOR TAXABLE YEAR—CASH RECEIPTS AND DISBURSEMENTS METHOD

PART I. Report receipts from sale of livestock held primarily for sale in the applicable column below. (Do not include other sales of livestock held for draft, breeding, or dairy purposes; report such sales on Schedule D (Form 1040))

SALES OF MARKET LIVESTOCK AND PRODUCE RAISED AND HELD PRIMARILY FOR SALE					OTHER FARM INCOME		
Kind	Quantity	1. Amount	Kind	Quantity	2. Amount	Items	3. Amount
Cattle		\$	Eggs		\$	Mdse. rec'd for produce	\$
Sheep			Meat products			Machine work	
Swine			Poultry, dressed			Breeding fees	
Poultry			Wool			Wood and lumber	
Bees			Honey			Other forest products	
Grain			Sirup and sugar			Patronage dividends, rebates or refunds	
Hay			Other (specify):			Agricultural program payments	
Cotton						Other (specify):	
Tobacco							
Vegetables							
Fruits and nuts							
Dairy products							

Total of columns 1, 2, and 3. Enter here and on line 1 of Part IV below. \$

PART II. SALES OF PURCHASED LIVESTOCK AND OTHER PURCHASED ITEMS

a. Description	b. Date acquired	c. Amount received	d. Cost or other basis	e. Profit (or loss)
Cattle sold	Various 1967	\$ 1222.32	\$ 729.00	\$ 493.32
Totals (enter amount from column e, on line 2 of Part IV below)		\$	\$	\$ 493.32

PART III. FARM EXPENSES FOR TAXABLE YEAR (see instructions)

(Do not include personal or living expenses or expenses not attributable to production of farm income, such as taxes, insurance, repairs, etc., on your dwelling)

Items	1. Amount	Items	2. Amount	Items	3. Amount
Labor hired	\$ 30.00	Veterinary, medicine	\$ 46.33	Other (specify):	\$
Repairs, maintenance	452.19	Gasoline, fuel, oil	17.00		
Interest	541.00	Storage, warehousing			
Feed purchased	210.00	Taxes	150.11		
Seed, plants purchased	34.85	Insurance	150.75		
Fertilizers, lime		Utilities	702.39		
Machine hire		Rent of farm, pasture			
Supplies purchased	15.00	Freight, trucking			
Breeding fees		Conservation expenses			

Total of columns 1, 2, and 3. Enter here and on line 4 of Part IV below (cash method) or line 6, Part VII (accrual method). \$ 2,422.02

PART IV. SUMMARY OF INCOME AND DEDUCTIONS—CASH RECEIPTS AND DISBURSEMENTS METHOD

1. Sale of livestock and produce raised and other farm income	\$ 2,422.02	4. Farm expenses (from Part III)	\$ 2,022.02
2. Profit (or loss) on sale of purchased livestock and other purchased items	622.32	5. Depreciation (from Part V)	212.73
3. Gross profits*	\$ 3,044.34	6. Other farm deductions (specify):	
		7. Total deductions	\$ 2,634.75
8. Net farm profit (or loss) (subtract line 7 from line 3). Enter here and on line 8, page 1, Form 1040. Make your computation of self-employment income and the self-employment tax on Schedule F-1	\$ (588.41)		

* Use this amount for optional method of computing net earnings from self-employment. (See line 3, Schedule F-1 (Form 1040))

PART V. DEPRECIATION (see instructions) (Do not include property you and your family occupy as a dwelling, its furnishings, and other items used for personal purposes) This schedule is designed for taxpayers using the new guideline lives and administrative procedures described in Revenue Procedure 62-21 as well as for those taxpayers who wish to continue using previously authorized procedures. Where double headings appear use the first heading for the new procedure and the second heading for the older procedure.

1. Group and guideline class OR Description of property	2. Cost or other basis at beginning of year OR Cost or other basis	3. Asset additions in year (amount) OR Date acquired	4. Asset retirements in year (amount) (applicable only to Rev. Proc. 62-21)	5. Depreciation allowed or allowable in prior years	6. Method of Computing Depreciation	7. Class life OR Rate (%) or life	8. Depreciation for this year
10' Candy Sodom	315.18	1958		282.35	sl	1	32.83
Rotary Mower	529.51	1958		238.27	sl	5	105.00
Bean	500.	1958		172.50	sl	10	50.00
Corn Chisel	250.	1958		75.25	sl	10	25.00
Total cost or other basis..							\$ 213.73

- 1. Total depreciation (enter on line 5 of Part IV (cash method) or line 7, Part VII (accrual method))..... \$ 213.73
- 2. Amount of additional first-year depreciation included above.....
- 3. Cost or other basis of fully depreciated assets still in use.....

PART VI. FARM INCOME FOR TAXABLE YEAR—ACCRUAL METHOD

(Do not include sales of livestock held for draft, breeding, or dairy purposes, report such sales on Schedule D (Form 1040), and omit them from "On hand at beginning of year" column)

Description (Kind of livestock, crops, or other products)	On hand at beginning of year		Purchased during year		Raised during year	Consumed or lost during year	Sold during year		On hand at end of year	
	Quantity	Inventory value	Quantity	Amount paid	Quantity	Quantity	Quantity	Amount received	Quantity	Inventory value
		\$		\$				\$		\$
Totals (enter here and in Part VII below).....		\$		\$				\$		\$

PART VII. SUMMARY OF INCOME AND DEDUCTIONS—ACCRUAL METHOD

1(a). Inventory of livestock, crops, and products at end of year.....	\$		6. Farm expenses (from Part III).....	\$	
(b). Sales of livestock, crops, and products during year.....	\$		7. Depreciation (from Part V).....	\$	
(c). Other farm income (specify):.....	\$		8. Other farm deductions (specify):.....	\$	
Total of line 1(c).....	\$		Total of line 8.....	\$	
2. Total.....	\$		9. Total deductions.....	\$	
3. Inventory of livestock, crops, and products at beginning of year.....	\$				
4. Cost of livestock and products purchased during year.....	\$				
5. Gross profits (subtract the sum of lines 3 and 4 from line 2)*.....	\$		10. Net farm profit (or loss) (subtract line 9 from line 5). Enter here and on line 8, page 1, Form 1040. Make your computation of self-employment income and the self-employment tax on Schedule F-1.....	\$	

*Use this amount for optional method of computing net earnings from self-employment. (See line 3, Schedule F-1 (Form 1040)).

ESTATE OF HERMAN DECK, Decd.
 ROBERTSDALE, ALA.
 INCOME TAX RETURN
 1962

Collections on Installment sale of Land in Pensacola, Fla.

Drive-in Property: Sales Price in 1957		\$14,000.00
Cost Basis, acquired in 1946	\$4,000.	
Less Depreciation Allowed	<u>900</u>	<u>3,100.00</u>

GROSS PROFIT ON SALE \$10,900.00

GROSS PROFIT PERCENTAGE - 77.857%

<u>YEAR</u>	<u>INSTALLMENT COLLECTIONS</u>	<u>PROFIT %</u>	<u>PROFIT REALIZED</u>
1957	370.06	77.857%	288.12
1958	392.89	77.857	305.89
1959	417.12	77.857	324.76
1960	442.86	77.857	344.80
1961	470.24	77.857	366.11
1962	499.05	77.857	388.56

FORM 1041

U.S. Treasury Department
Internal Revenue Service

U.S. FIDUCIARY INCOME TAX RETURN
(FOR ESTATES AND TRUSTS)
FOR CALENDAR YEAR

1961

or other taxable year beginning 1-1, 1961
and ending..... 19..

Do not write in space below

Check whether:

- Estate
- Simple trust
- Complex trust

If Trust, check whether:

- Testamentary
- Inter Vivos

PLEASE TYPE OR PRINT PLAINLY

Name of estate or trust
Estate of Herman A. Deck

Name, address, and title of fiduciary
**Route 1
Robertsdale, Ala.**

Bay State

Simple trusts are not required to fill in the schedules on page 4. They need complete only the lines and schedules on pages 1, 2, and 3 that apply to them. See page 2 of instructions.

Line and Instruction No.	INCOME		
1.	Dividends (enter full amount before exclusion).....	20.00	
2.	Interest on bank deposits, notes, corporation bonds, etc.....	729.76	
3.	Interest on tax-free covenant bonds upon which a Federal income tax was paid at source.....		
4.	Interest on Government obligations, etc.....		
5.	Income from partnerships and other fiduciaries (see instruction 5).....		
	Name and address.....	700.00	
6.	Gross rents and royalties.....		
7.	Gross profit (or loss) from trade or business.....	366.11	
8.	(a) Net gain (or loss) from sale or exchange of capital assets (from line 10, Schedule D).....		
	(b) Net gain (or loss) from sale or exchange of property other than capital assets (from line 19, Schedule D).....	See Attached Schedule	
9.	Other income (state nature of income).....	(3262.59)	
10.	Total income (lines 1 to 9, inclusive).....	Loss	(1,146.72)
	DEDUCTIONS		
11.	Interest (explain in Schedule A).....		
12.	Taxes (explain in Schedule A).....	291.00	
13.	Fiduciary's portion of depreciation (Schedule E) and depletion. Explain depletion.....		
14.	Charitable deduction (line 9, Schedule F).....	987.10	
15.	Other deductions authorized by law (explain in Schedule A).....		
16.	Total (lines 11 to 15, inclusive).....		1,281.10
17.	Line 10 minus line 16. (Complex trusts and estates enter this amount on line 1 in Schedule G, also).....	Loss	(2,727.82)
18.	Deduction for distributions to beneficiaries (see instruction 18).....		
19.	Adjustment of dividend exclusion (not to exceed \$50) (see instruction 19).....	20.00	
20.	Federal estate tax attributable to income in respect of a decedent (Fiduciary's share).....		
21.	Long-term capital gain deduction. Enter 50% of line 11(e), Schedule D.....	183.06	
22.	Exemption (see instruction 22).....	600.00	
23.	Total (lines 18 to 22, inclusive).....		803.06
24.	Taxable income of fiduciary (line 17 minus line 23).....	Loss	(3,530.88)

COMPUTATION OF TAX

25.	Tax on amount on line 24 (see tax rate schedule in instruction 25).....	none
26.	If alternative tax is applicable, enter the tax from line 17, Schedule D.....	
27.	Fiduciary's share of foreign tax credit (attach Form 1116).....	
28.	Fiduciary's share of credit for tax paid at source on tax-free covenant bond interest.....	
29.	Fiduciary's share of dividends received credit (line 7, Schedule E).....	
30.	Fiduciary's share of credit for partially tax-exempt interest.....	
31.	Credit for tax deemed paid on undistributed capital gains of regulated investment companies.....	
32.	Tax previously paid, or withheld (see instruction 32 and attach explanation).....	
33.	Total of lines 27 to 32, inclusive.....	
34.	Balance of tax or overpayment (subtract line 33 from line 25 or line 26, whichever is applicable).....	none

SIGNATURE AND VERIFICATION (see general instruction E)

I declare under penalties of perjury that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

(Signature of fiduciary or officer representing fiduciary)

(Date)

(Signature of preparer other than fiduciary)

(Address)

(Date)

FILED

ALICE J. DICK, CLERK REGISTER

1963

Robertsdale, Ala.

3-26-62

10-70137-2

Schedule A.—EXPLANATION OF DEDUCTIONS CLAIMED ON LINES 11, 12, and 15, PAGE 1 (see instruction 33)

Table with 6 columns: Line No., Explanation, Amount, Line No., Explanation, Amount. Includes entries for Attorney Fees & Legal Expense (721.10), Bank Depository Box Rental (11.00), and Judgment paid on Property sold Sch. "D" (255.00).

Schedule B.—EXPLANATION OF DEDUCTION FOR DEPRECIATION (see instruction 34)

Table with 7 columns: 1. Kind of property, 2. Date acquired, 3. Cost or other basis, 4. Depreciation allowed, 5. Method of computing depreciation, 6. Rate (%), 7. Depreciation for this year. Includes entry for Warehouse Old Concrete Block.

Schedule C.—BENEFICIARIES' SHARES OF INCOME AND CREDITS (estates and complex trusts, see instruction 35)

Table with 2 columns: 1. Name of each beneficiary, 2. Address. Lists beneficiaries Edith M. Deck, Rebecca Jan Berrey, Frederick M. Deck, Grady D. Deck, and Deborah Ann Deck with their respective addresses in Alabama.

Continuation of Schedule C

Table with 7 columns: 3. Amount of income required to be distributed currently, 4. Other amounts paid, credited, or otherwise required to be distributed, 5. Domestic dividends qualifying for credit, 6. Partially tax-exempt interest, 7. Income taxable to beneficiaries.

Continuation of Schedule C

Table with 6 columns: 8. Net short-term capital gain, 9. Net long-term capital gain, 10. Tax-exempt income, 11. Federal income tax paid at source, 12. Income and profits taxes paid to a foreign country, 13. Depreciation and depletion.

ADDITIONAL INFORMATION REQUIRED

- 1. Was an income tax return (Form 1041) filed for the preceding year?
2. Date trust was created or, if an estate, date of decedent's death.
3. If copy of will or trust instrument required under General Instruction "H" have been previously furnished, do not file again but enter date and place where filed.
4. If you had tax-exempt income, have you deducted only that portion of expenses allocable to taxable income?
5. If return is for a trust, enter name and address of grantor.
6. If return is for an estate, has a United States Estate Tax Return been filed?

Schedule D.—GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY (see instruction 36)

(I) CAPITAL ASSETS

Short-Term Capital Gains and Losses—Assets Held Not More Than 6 Months

Table with 8 columns: a. Kind of property, b. Date acquired, c. Date sold, d. Gross sales price, e. Depreciation allowed, f. Cost or other basis, g. Expense of sale, h. Gain or loss. Includes entry for Schedule Attached.

Long-Term Capital Gains and Losses—Assets Held More Than 6 Months

Table with 2 columns: 5. Schedule Attached, 7. Net long-term gain (or loss) from lines 5 and 6. Enter here and on line 9 below.

CAPITAL GAINS AND LOSSES

Table with 3 columns: 8. Net short-term gain or loss, 9. Net long-term gain or loss, 10. Total net gain or loss. Includes sub-columns for Beneficiaries, Fiduciary, and Total.

Enter on line 8(a), page 1, the net gain shown on line 10, column 3, above. If net loss on line 10, column 3, above, enter as loss on line 8(a), page 1, whichever of the following is the smallest amount: (i) the amount of the loss, (ii) taxable income computed without regard to capital gains and losses and the deduction for personal exemption, or (iii) \$1,000.

COMPUTATION OF FIDUCIARY'S CAPITAL GAINS DEDUCTION

Table with 2 columns: 11. (a) Long-term capital gain shown on line 9, column 3, above; (b) Short-term capital loss shown on line 8, column 3, above; (c) Excess of line 11(a) over line 11(b), above; (d) Long-term capital gains taxable to beneficiaries; (e) Balance (line 11(c) minus line 11(d)).

COMPUTATION OF ALTERNATIVE TAX

If fiduciary had a net long-term capital gain or an excess of net long-term capital gain over net short-term capital loss shown in column 2, line 10, above, and line 24, page 1, exceeds \$18,000, he may find it to his advantage to make the alternative tax computation.

Table with 2 columns: 12. Income from line 24, page 1; 13. 50% of amount on line 11(e), above; 14. Balance (line 12 minus line 13); 15. Tax on amount on line 14; 16. 50% of amount on line 13, above; 17. Alternative tax (line 15 plus line 16); 18. Alternative tax (line 15 plus line 16); 19. Alternative tax (line 15 plus line 16).

(II) PROPERTY OTHER THAN CAPITAL ASSETS

Table with 8 columns: a. Kind of property, b. Date acquired, c. Date sold, d. Gross sales price, e. Depreciation allowed, f. Cost or other basis, g. Expense of sale, h. Gain or loss.

Schedule E.—FIDUCIARY'S SHARE OF DIVIDEND CREDIT (see instruction 37)

Table with 2 columns: 1. Total domestic corporation dividends qualifying under section 34, before dividend exclusion; 2. Beneficiaries' share of dividends from column 5, Schedule C; 3. Adjustment of dividend exclusion for 1961; 4. Total (line 2 plus line 3); 5. Fiduciary's share of dividends subject to credit; 6. Enter: (a) 4% of line 5; (b) Tax shown on line 25 or 26, page 1, less amount on line 27, page 1; (c) 4% of line 24, page 1; 7. Enter here and on line 29, page 1, the smallest of the amounts on lines 6(a), 6(b), and 6(c) above.

Schedule F.—COMPUTATION OF CHARITABLE DEDUCTION (see instruction 38)
(submit statement giving name and address of charitable organization)

1. Amounts paid or permanently set aside for charitable purposes from current year's income.
2. Tax-exempt interest and foreign income of a foreign trust allocable to charitable distribution.
3. (a) Long-term capital gain included on line 1. (b) Enter gain on line 9, column 2, Schedule D, minus loss on line 8, column 2, Schedule D. (c) Enter gain on line 9, column 3, Schedule D, minus loss on line 8, column 3, Schedule D.
4. Enter 50% of the smallest of line 3(a), line 3(b), or line 3(c)
5. Enter sum of line 2 and line 4.
6. Balance (line 1 minus line 5)
7. Enter short-term capital gains and 50% of the long-term capital gains of the current taxable year allocable to corpus, paid or permanently set aside for charitable purposes.
8. Amounts paid or permanently set aside for charitable purposes other than from income of the current year.
9. Total (line 6 plus lines 7 and 8). Enter here and on line 14, page 1

Schedule G.—COMPUTATION OF DISTRIBUTABLE NET INCOME (see instruction 39)

1. Enter amount from line 17, page 1.
2. Add: (a) Tax-exempt interest (as adjusted). (b) Foreign income of a foreign trust (as adjusted). (c) Net gain shown on line 10, column 1, Schedule D. If net loss, enter zero. (d) Lines 4 and 7, Schedule F. (e) Short-term capital gain included on line 1, Schedule F. (f) If amount on line 8(a), page 1, is a loss, enter amount here.
3. Total (line 1 through line 2(f))
4. If amount on line 8(a), page 1, is a gain, enter amount here.
5. Distributable net income (line 3 minus line 4)

Schedule H.—COMPUTATION OF DISTRIBUTIONS DEDUCTION (see instruction 40)

1. Total of columns 3 and 4 of Schedule C.
2. Enter the total of column 10, Schedule C.
3. Balance (line 1 minus line 2)
4. Enter distributable net income (line 5, Schedule G)
5. Enter the total of lines 2(a) and 2(b) of Schedule G.
6. Balance (line 4 minus line 5)
7. Distributions deduction. (Enter here and on line 18, page 1, the lesser of line 3 or line 6 above)

During the taxable year did you make an accumulation distribution as defined in Sec. 665(b)? See general instruction Q.

[] Yes [] No. If "Yes," attach Schedule J (Form 1041).

IN THE MATTER OF THE ESTATE OF
HERMAN H. DECK, DECEASED

IN THE CIRCUIT COURT OF
BALDWIN COUNTY, ALABAMA

IN EQUITY

NO. 4536

TO THE HONORABLE TELFAIR J. MASHBURN, JUDGE OF THE CIRCUIT COURT
OF BALDWIN COUNTY, ALABAMA:

Your Petitioner, Edith M. Deck, as Administrator of the Estate of Herman H. Deck, deceased, respectfully submits this as her report and petition for a final settlement of said Estate and her discharge as such Administrator.

That your Petitioner was appointed Administrator of said Estate on the 3rd day of October, 1958, and gave notice as required by law of said appointment. That the Administration of this Estate was transferred to the Court of Equity upon the order of the presiding Judge on March 24, 1959. That more than six months have expired since said appointment and that all of the debts of said decedent and all legal charges against said Estate have been paid and satisfied in full, and the Estate fully administered.

That your Petitioner and Frederick H. Deck, a son, Grady Dwight Deck, a son, Rebecca Jan Berrey, a daughter and Deborah Ann Deck, a daughter, are all of the heirs, legatees and distributees of said Estate, that each is over the age of 21 years except Deborah Ann Deck who is 18 years of age and has had her disability of non-age removed by this Court; that Edith M. Deck has paid over to herself and to all of the above named heirs and distributees, all of the property in her hands as Administrator, as shown by receipt and release signed by said above heirs and distributees and made a part of this petition.

Therefore, premises considered, your Petitioner prays that this instrument and the accompanying receipt and release be taken and accepted by your Honor as and for, and in lieu of, a formal report for final settlement and that said Administrator be hence-

forth discharged from all other or further liability for or on account of her administration of said Estate.

Edith M. Duck
Petitioner

Sworn to and subscribed before me, this the 29th day of December, 1965.

Phyllis L. Nesbit
Notary Public State of Alabama
at Large

FILED
JAN 27 1966
ALICE J. DICK, CLERK
REGISTER

IN THE MATTER OF THE ESTATE OF I IN THE CIRCUIT COURT OF
HERMAN H. DECK, DECEASED I BALDWIN COUNTY, ALABAMA
IN EQUITY

WAIVER OF NOTICE

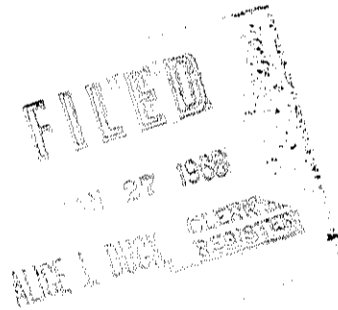
I, Sherman Hinote, hereby accept service of notice of the filing of the application for final settlement in the matter of the Estate of Herman H. Deck, and hereby waive all other or further notice thereof, either by publication or otherwise, and do further hereby enter my appearance in Court on the ___ day of _____, 1966, at _____ o'clock ___ M., the day set for hearing said application for final settlement.

Dated this the 4 day of January, 1966.

Sherman Hinote

Witness:

Myllan J. Debit



IN THE MATTER OF THE ESTATE OF I IN THE CIRCUIT COURT OF
HERMAN H, DECK, DECEASED I BALDWIN COUNTY, ALABAMA

IN EQUITY

WAIVER OF NOTICE

I, O. P. Grubbs, hereby accept service of notice of the filing of the application for final settlement in the matter of the Estate of Herman H. Deck, and hereby waive all other or further notice thereof, either by publication or otherwise, and do further hereby enter my appearance in Court on the _____ day of January, 1966, at _____ o'clock _____ M., the day set for hearing said application for final settlement.

Dated this the 4th day of January, 1966.

O. P. Grubbs

Witness:

[Signature]

FILED
JAN 27 1966
BALDWIN COUNTY, ALABAMA

7

RECEIPT OF DISTRIBUTIVE SHARES

We, the undersigned, being all of the heirs, legatees and distributees of the Estate of Herman H. Deck, deceased, and each being over the age of 21 years, except Deborah Ann Deck who is 18 years of age and has had her disability of non-age removed, do hereby acknowledge receipt in full of our distributive shares of said Estate and hereby accept service of notice of the petition for final settlement by said Administrator, and waive all other or further notice thereof, either by publication or otherwise and hereby enter our appearance in Court upon the hearing of said petition. We do each request that such Administrator may be discharged by this Court without a formal accounting of her said administration and do hereby release the said Administrator from all other or further liability on account of her Administration of said Estate.

Rebecca Jan Deck Berry
Frederick H. Deck
Markus Dwight Post
Deborah Ann Deck

FILED
JAN 27 1932
COURT CLERK

5

IN THE MATTER OF THE ESTATE OF
HERMAN H. DECK, DECEASED

IN THE CIRCUIT COURT OF
BALDWIN COUNTY, ALABAMA
IN EQUITY
NO. 4538

FINAL SETTLEMENT BY AGREEMENT

This cause coming on to be heard upon the petition of Edith M. Deck as Administrator of the Estate of Herman H. Deck, deceased, for final settlement of said Estate and the approval of her accounts as such Administrator, and it appearing to the Court that Edith M. Deck was duly appointed Administrator of the said Estate and duly qualified as such Administrator, and that more than six months have elapsed since said appointment; that all the debts and claims against said Estate have been satisfied in full; that the Administrator has paid over and delivered to the heirs and distributees of the said Estate all the property and assets in her hands belonging to the said Estate, as evidenced by receipts and releases attached to the aforesaid petition; that the heirs, distributees and sureties on Administrator's Bond have waived notice of the hearing on the petition for final settlement and notice by publication of the said hearing.

It is, therefore, ORDERED, ADJUDGED and DECREED by the Court as follows:

First: That the petition for final settlement be and the same is hereby approved.

Second: That upon the payment of the costs of Court accrued herein the said Edith M. Deck as Administrator of the said Estate and the sureties on Administrator's Bond are hereby forever released and discharged of further duties, responsibility and authority with reference to this Estate, insofar as their liability appears from the petition for final settlement filed in this cause.

Third: That the costs of Court herein be and the same hereby are taxed against the Administrator of this Estate for

the collection of which let execution issue.

Done and ordered, this the 27th day of January,
1966.

Jeffrey A. Mathison
Circuit Judge in Equity Sitting

Filed 1-27-66
Circuit Clerk - Register

Hahn and Barksdale

ATTORNEYS AT LAW
209 SOUTH BAYLEN STREET
PENSACOLA, FLORIDA
HEMLOCK 3-5619

RAYMON J. HAHN
HENRY R. BARKSDALE

June 21, 1962

Mrs. Edith M. Deck
Route 1
Robertsdale, Alabama

Dear Mrs. Deck:

I received your letter of May 22, 1962, with a check enclosed for which I am appreciative. Concerning the accounting to the Alabama lawyers, I have lost their names and thought that I would just write you the information and you can pass it on to them, which should be sufficient.

It is my opinion that you should advise said attorneys that we opened up an estate for Mr. Deck here in Escambia County, Florida, and that with respect to the property situated on the corner of Palafox Highway and Pottery Plant Road, some question arose about certain conveyances of said property as to whether or not the same was conveyed to you and Mr. Deck as estates by the entirety or to Mr. Deck individually, and that because of the same, we set up a guardianship estate for the children.

That in connection with this guardianship estate, due to the fact that you desired to borrow certain monies for the maintenance of yourself and the children, from Pensacola Home and Savings Association, that a transfer was made of the minors' interest, if any, in said property to Frederick H. Deck, your son, and he in turn reconveyed it to you individually and that no money actually changed hands in this transaction. Thereafter, a loan was effected for \$6,000.00 with the Pensacola Home and Savings Association and that the money was used for the maintenance of yourself and the children in Alabama.

You might also advise them that on the 12th day of October, 1961, you entered into a lease of said property with Surplus Sales of Pensacola, Inc., providing for a rental of \$150.00 per month and if the gross sales of said lessee shall exceed \$10,000.00, you will receive an increase in rental of 2% of the gross sales, but that it is my opinion that said gross sales have not reached this figure as of this time.

FILED

APR 21 1962

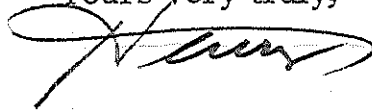
ALICE J. DUCK, CLERK
REGISTER

Mrs. Edith M. Deck
June 21, 1962
Page 2

You might also advise them that during March, 1962, we closed out the estate of your deceased husband, H. H. Deck, and also the guardianship estate here in Florida as no reason existed for the continuance of the same.

I trust that this is the information they desire, and if I can assist you further, please do not hesitate to call upon me.

Yours very truly,



Henry R. Barksdale

HRB/ss