IN THE MATTER OF THE ESTATE OF IN THE CIRCUIT COURT OF HERMAN H. DECK, DECEASED MALDWIN 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 Done this the 24 day of March, 1959.

Though Mildel of Baldwin County in Equity.

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ALICE J. DUCK, Register

IN THE MATTER OF THE ESTATE

IN THE CIRCUIT COURT OF

OF H. H. DECK, DECEASED

BAILWIN 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 GRDERED, 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).

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Done	this	the	کا	day o	f _	Vur		, 1960.	

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FORM

U. S. Treasury Department Internal Revenue Service

(FOR ESTATES AND TRUSTS)
FOR CALENDAR YEAR

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

1959

Do not write in space below

PLEASE TYPE OR PRINT PLAINLY

Name of Estate or Trust. Check Whother Estate (2); Simple Trust (1), Complex Trust (2)

Estate of Herman H. Deck

Name, Address, and Title of Fiduciary

Route 1 Robertsdale, Alabama TAXPAYER'S

Simple trusts are not required to fill in the schedules on page 4. The lines and schedules on pages 1, 2, and 3 that apply to them. Se	y need complete or e page 2 of instru	ly the
INCOME Dividends (Enter full amount before exclusion)	;	
Interest on bank deposits, notes, corporation bonds, etc.	782.88	
Interest on tax-free covenant bonds upon which a Federal income tax was paid at source		
Interest on Government obligations, etc		ergi keri kewa mili ili ili ke
Income from partnerships and other fiduciaries (See Instruction 5)		
Name and address		
Gross rents and revolting	1,500.00	
Gross profit (or loss) from trade or business (a) Net gain (or loss) from sale or exchange of against from line 10. Sale duly 10.		
(a) Net gain (or loss) from sale or exchange of capital assets (from line 10, Schedule D)	324.76	
(b) Net gain (or loss) from sale or exchange of property other than capital assets (from		
line 19. Schedule D)		
line 19, Schedule D)	(-4,203.24)	
Total income (lines 1 to 9, inclusive).	1055	(1,575.60)
DEDUCTIONS		
선 후 하는 동생 그는 이 집에 전한 경험을 되었다. 하는 경기를 보고 있는 것이 되는 것이 없는 것은 사람들이 되었다. 그는 것이 없는 것이 없는 것이 없는 것이 없는 것이 없다.		
Interest (Explain in Schedule A). Taxes (Explain in Schedule A). Fiduciary's portion of depreciation (Schedule B) and depleting. Finding depleting the schedule B.		
Transferred day continued to the state of th	294.00	
reduced y o person of depreciation (ochecuse b) did depletion. Expidin depletion.		
Charitable deduction (line 9, Schedule F)	***************************************	
Other deductions authorized by law (Explain in Schedule A)		294.00
Total (lines 11 to 15, inclusive)	• • • • • • • • • • • • • • • • • • • •	(1,869.60)
Line 10 minus line 16. (Complex trusts and estates enter this amount on line 1 in Schedu	le G, also	
Deduction for distributions to beneficiaries.	20.00	4.4
Adjustment of dividend exclusion (not to exceed 550) (See instruction 19)		
Federal estate tax attributable to income in respect of a decedent (Fiduciary's share)		
Long-term capital gain deduction. Enter 50% of line 11 (e), Schedule D		
Exemplion (trusts see instructions; poor for an estate)	1	782.38
Total (lines 18 to 22, inclusive)		. Seguring
Taxable income of fiduciary (line 17 minus line 23)		ててらいことのの
COMPUTATION OF TAX	i ja singagan ittill äälin tiiliksa _j a ja si	in a ser e <mark>n ligidade</mark> de de c
Tax on amount on line 24 (See Tax Rate Schedule in Instruction 25)		Mone
If alternative tax is applicable, enter the tax from line 17, Schedule D		
Fiduciary's share of foreign tax credit (Attach Form 1116)		The state of
Fiduciary's share of credit for tax paid at source on tax-free covenant bond interest		
Fiduciary's share of dividends received credit (line 7, Schedule E)		
Fiduciary's share of credit for partially tax-exempt interest		
Credit for tax deemed paid on undistributed capital gains of regulated investigation panies.		
Tax previously paid, or withheld (See Instruction 32 and attach explanation)		
Total of lines 27 to 32, inclusive		
Table 2 and a second of the control	cable)	- None -

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.

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		(Signature of fiduc	ciary or officer representing fiduciary)			(Date)	
1	6.70.0	Wood	WOOD PARKER & COMPANY		APR	121	196r
	(Signature of preparer other	than fiduciary)	16 ZATOFIED PUBLIC ACCOUNTANTS	ress)	. ((Date)	

FOLEY, ALABAMA

16--75405-1

Line	No. Explan:		Amo	, circ	No.	Explanation		i i	Amount
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	Exclude land and other nonder	reciable property.	acquirec	1 basis	allowed (or in prior	allowable) compu	ting (or lite years)	7. Depreciation for this year
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2. Tot	tal depreciation								294.00
3. 10t	tal fiduciary's portion. Is chedule C.—BENEFIC	IARIES' SHAF	RES OF INC	ge 1 DME AND CR	EDITS (Este	ites and comple	ex trusts,	see Inst	294,00 ruction 35)
1. Name	of each beneficiary (Designate non	resident aliens, if any)	2. Addre	ss (Where return o	of beneficiary is filed in if know	another inter wn)	nal revenue d	listrict, specify distr
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(e)	Deborah Ann De					oute 1, Ro		ale, A	.12.
	Amount of income required be distributed currently	to 4. Other amoun otherwise req	ts paid, credited, or juired to be dis- outed	5. Domestic divide for cre	ends qualifying dit	6. Partially tax-exempting included in amount line 4, page 1	nt on	less portion	table to beneficiarie n reportable in cols. , 8, 9 and 10
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(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. (Complete lines 3 and 4 below only if gain on line 9, column 2, Schedule D, exceeds loss on line 8, column 2, Schedule D) 3. (a) Long-term capital gain included on line 1 (Do not complete lines (b) and (c) if such amounts are greater than line (a))	
(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 line 3 (a), line 3 (b), or line 3 (c), whichever is smallest	
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	Į
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	VI PARAMETER AND
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	
I. 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 Gene	ral Instruction Q.
☐ Yes ☐ No. If "Yes," attach Schedule J (Form 1041).	n in subsentente beeng bloed Et Dengan Guaragis baar all all salah bilan all Et Dengan Guaragis baar all salah bilan bilan bilan bilan bilan

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 =

Cost basis, acquired in 1946 4,000.00
Less: Depreciation Allowed 900.00 3,100.00

Gross Profit on Sale 10,900.00

14,000.00

Gross Profit Percentage = 77.857%

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

SCHEDULE F (Form 1040)

U.S. Treasury Department—Internal Revenue Service

SCHEDULE OF FARM INCOME AND EXPENSES

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

1959

For Calendar Year 1959, or other taxable year beginning

, 1959, and ending

, 19

Name and Address as shown on page 1, Form 1040

Estate of Roman H. Deck. Route 1. Robertsdale. Alabama

		SALES OF LIVESTOCK	AND PRODUCE RAISED					OTHER FARM IN	COME	
Kind	Quantity	1. Amount	Kind	Quantity	2. Amount			ems	3, Amou	nt
Zatile		s_969_32_	Dairy products		\$	Mo	ise, rec'd f	or produce	\$	
			Eggs			Mo	chine wor	k		
lorses			Meat products			Br	eeding fees	3		
Aules			Poultry, dressed	<u> </u>		31		mber		30
heep			Wool			Ot	her forest	products		
Swine			Honey			Αç	ricultural	program pa	y -	A 911
oultry			Sirup and sugar.] 1	ments		• • •	
Bees			Other (specify):			Pa	tronage di	vidends, rebal	tes	
Srain			Cyn Beans		293.84	-	or refunds.		• • •	
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			ALLO OF CONOMINED EF	12010011 11				d. Cost or other ba	P64 (. []
		a. Description			b. Date acquired	. Amo	ount received	a. Cost of other ba	e, Profit (or	1022
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		e 2 of summary be	low)	TAXABLI	E YEAR (See Inst	ractio	ons) exes, insurance			
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^{*} Use this amount for optional method of computing net earnings from self-employment. (See line 13, page 3.)

computation of self-employment income and the self-employment tax on page 3 of this schedule......\$

1. Kind of property (if buildings, state ma of which constructed). Exclude land and nondepreciable property Of Gandy Spreader Otaly South Exclusive the control of the c	7/28/S 7/28/S 9/23/S 7/28/S 7/28/S	315.1 329.5 8 300.0 2 500.0	able) in 45 1 45 26 0 25 0 22	prior years 27 30 30 25	5. Method of coming depreciation		\$\$ \$	78.80 105.90 60.00 50.00
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Total	3	******						
Cost of livestock and products during year Gross profits (line 2 minus the		3 and 4)*\$	Market of the second of the second	9.	Total De	eductions	\$	
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computation of self-employ	ment income of of computing net	and the self-employ earnings from self-emp	ment fax on ployment. (See	page 3 o	orm 1040. 1 f this schedul (6.3.)	Make your		16—75309—1
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8. ENTER AMOUNT
LINE 17 ABOVE.. \$

16-75309-1 U. S. GOVERNMENT PRINTING OFFICE

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 selfemployment 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.

16—75309-1 U. S. GOVERNMENT PRINTING OFFICE

ESTATE OF HERMAN H. DECK

ROBERISDALE, ALABAMA

1959

OTHER FARM EXPENSES:	
Legal Expenses	575.00
Recording Fees	36.50
Bond required by law	208.00
Spray	50.00
Eank Exchange	2.79
Court Cost - Estate papers	14.00
TOTAT	902 90

PETITION IN THE MATTER OF THE	Ď	IN THE CIRCUIT COURT OF
ESTATE OF HERMAN H. DECK,	Ď	BAIDWIN COUNTY, ALABAMA
DECEASED	Ĭ	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:

Lo

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 administratrion 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.

E Sith marine Lick
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 2/4 day of March, 1959.

Edith Frazine Lech

Sworn to and subscribed before me this 2/ day of March, 1959.

Notary Public, State of Alabama at large

7/01-73- p- 084

4538

MAR 24 1959
ALICE J. DUCK, Register

IN THE MATTER	OF	Ø	IN THE CIRCUIT COURT OF
THE ESTATE OF	HERMAN H. DECK,	84.1 Ö	BALDWIN COUNTY, ALABAMA
DECEASED		Ø	IN EQUITY
	: · · · · · · · · · · · · · · · · · · ·	Ŏ.	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 Maxime 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 Maxime 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 lossess 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 Maxime Deck, as administratrix of the estate of Herman H. Deck, deceased, make no single expenditure in connection with the farm in an amount exceeding \$ /000 without first having had approval of the court.

Done this 23 day of April, 1959.

Theless m The Circuit Judge

4536

Filed 4-13-59 acientrach Reg

ORDER

IN	THE MATTER OF THE ESTATE	Q	IN THE CERCUIT COURT OF
OF	HERMAN H. DECK, DECEASED.	Ø	BALDWIN COUNTY, ALABAMAN
		 Õ	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, ADJUNGED AND DECREED that Wilson 7500 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. Done this the Aday of March, 1959.

CIRCUIT JUDGE Deck, deceased.

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

ORDER

MAR 24 1959

ALICE J. DUCK, Register



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?
- Yes sir.

Baldwin County, Alabama? removed from the Probate Court of

- 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.
- 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, (page 1)

¥1.5)

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?
- . Yes sir.
- Q. And that 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, (page 1)

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

- Q. In preparing this petition and the description of the property, did you help me with the description of the property?
- Yes sir.
- Q. Do you own property in Florida?
- A. Yes sir.
- Q. Two lots in Pensacola?
- . 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.
- . 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

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

(page 3)

of his death?

Yes sir.

- Q. Who was helping him with that business?
- A. The boys.
- Q. Have you continued to pperate 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 goingto give the other son an equal amount of land.
- Q. Now your husgand 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.
- 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.
- . 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?
- . 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?
- . 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.
- Now when did Mr. Deck borrow \$10,000.00 from The Federal Land Bank?
- A. The month he died.
- Q. It has been repaid?
- It was insured he placed it before he died and the loan was insured.

- Q. How long has Mr. Deck teen dedd?
- 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.
- O. And you are negotiating to horrow 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?

ON RE-DIRECTTEXAMINATION 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.
- . Have you discussed this matter with your two oldest children?
- A. Yes sir.
- 2. Did they join in with you in asking the court to grant you the relief asked for in the petition?
- A. Yes sir.

CERTIFICATE:

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

This 2nd day of April, 1959.

Laure Drowler Court Reporter

Festimony

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4.1

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 existance 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 start day of subscribed before me on this the

NOV. 17.1960
ALICE J. DUCK, Register

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E. Other	(Describe)	Repair of Farm Bldgs.	\$4,500.00
Purposes		Education and Support and Maintenance of minor children	2,795.45
FINE CO		Mortgage to Jack Dunlap on farmland	600,00
FILED		Claim of Silverhill Farm Asso.	487.55
		Claim of Administrator of estate for	401000
JUN 9 1960		Ad Valorem taxes	458.00
JON & 1900		Funeral Expenses of	
ALICE L DUCK, CLERK		H. H. Deck	430.00
ALIGE A. DUUN, REGISTER		Ad Valorem taxes currently due	229.00
F. To pay for stock	(5% of To	an) in National Farm Loan Asso. etc.	700.00
10 10 100 100011	()% 01 106	in, in we didden talm moan Asso. etc.	500.00
	•	ф.	10,000,00
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Collections on Installment sale of Land in Pensacola, Florida:

Drive-in Property: Sales Price in 1957 Cost Basis, acquired in 1946 Less - Depreciation Allowed \$14,000.00 \$4,000.00 900.00

3,100.00

<u>\$10,900.00</u>

GROSS PROFIT ON SALE

GROSS PROFIT PERCENTAGE - 77.857%

	Installment collections	PROFILE &	PROFIT REALIZED
1957	\$ 370.06	77.857%	<u>\$288.12</u>
1958	\$ 392 . 89	77.857	\$305.89
1959	\$ 417.12	77.857	<u> </u>
1960	\$ 142.86	77.857	\$3կկ80
1961	\$ 470.24	77.857	\$366.11

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Section A

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

		n each farm			n number, if any
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orses		Meat products		Breeding fees	
ıles	A	Poultry, dressed	.,	Wood and lumber	
neep		Wool	Para Cara Cara Cara Cara Cara Cara Cara	Other forest products	
vine		Honey		Patronage dividends, rebat	es (conjulation)
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es		Other (specify):		Agricultural program pa	V-
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obacco					
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		ALES OF PURCHASED LIVESTOCK			
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Description (Kind of livestock, crops, or other products) Totals (a). Inventory of live (b). Sales of livestock (c). Other farm incompared to the control of livestock (c). Inventory of livestock (c). Inventory of livestock (c). Inventory of livestock (c). Inventory of livestock (c) at beginn	On hand at Quantity Settock, cro ck, crops, ome (spec	\$	ling, or dairy purpos f year Purcha: value Quantity line 3) IMARY OF IN: coroducts at end ducts during y prodd- \$	set report such sales on du during year du Amount paid Q \$	Raised Co	ACCRUA 6. Fc: 7. De: 8. Ott	Quantity Quantity I METHO The expens of the control of the cont	Amount \$	received line I(b)) page 1 bove).	On h	ty Inventory \$	ear value
Description (Kind of livestock, crops, or other products) Totals (a) Inventory of live (b). Sales of livestock (c). Other farm incompared to the control of livestock (c). Inventory of livestock (c). Inventory of livestock (c).	On hand at Quantity Settock, cro ck, crops, ome (special cock, crops, cock, crops, ing of year)	\$	ling, or dairy purpos f year Purcha: value Quantity line 3) IMARY OF IN: coroducts at end ducts during y prodd- \$	set report such sales on du during year du Amount paid Q \$	Raised Co	ACCRUA 6. Fc: 7. De: 8. Ott	Quantity Quantity I METHO The expens of the control of the cont	Amount \$	received line I(b)) page 1 bove).	On h	ty Inventory \$	ear value

*Use this amount for optional method of computing not carmings from self-employment. (See line 3, Schedule F-1 (Form 1040))

10. Net farm profit (or loss) (subtract line 9 from line 5). Enter here and on line 8, page 1, Form 1040. Make your

-0880-

FORM 1041 U.S. Txeasury Department	U.S. FIDUCIARY INCOME TAX RI (FOR ESTATES AND TRUSTS) FOR CALEND or other taxable year beginning and ending.	AR YEAR 1962	1962
Internal Revenue Service :	PLEASE TYPE OR PRINT PLAINLY	Quelypri	
Check whether:	Name of estate or trust	E	Employer Identification Number of Estate or Trust
☐ Estate☐ Simple trust☐ Complex trust	Rate of Merman L. Deck	NAME AND ADDRESS OF THE PARTY O	
	Route #1.	alteriorists	
If Trust, check whether: Testamentary Inter Vivos	Robertadale, Alebaz		
Simple tru lines and	ists are not required to fill in the schedules on page 4. Schedules on pages 1, 2, and 3 that apply to them.	They need complete of See page 2 of instr	only the uctions.
Line and Instruction No.	INCOME	10 pt	(A)
1. Dividends (enter full amo	INCOME ount before exclusion), notes, corporation bonds, etc		
2. Interest on bank deposits	, notes, corporation bonds, etc		
3. Interest on tax-free coven	iant bonas upon wnich a reaerat income tax was paid at sour	ce	
	obligations, etc		
	s and other fiduciaries (instruction 5)		
		1 2 20 20 20 20 20	
5. Gross rents and royalties	trade or business	We the minute and the West	And the second s
7. Gross profit (or loss) from	trade or business		
8. (a) Net gain (or loss) from	n sale or exchange of capital assets (from line 10, Schedule D))	
	om sale or exchange of property other than capital assets (fr		
Other income (state met	ure of income) See Form 11040 F (Faire	i)	
	s 1 to 9, inclusive)		2 / (4)
•. Total income times	DEDICTIONS	t tit til til til til til til til til ti	
1 Tutament (Calcadalle A)	DEDUCTIONS	2 S. F. C.	
2. Towas (Schodule A)			****
3. Fiduciary's portion of der	reciation (Schedule B) and depletion. Explain depletion		0
 Charitable deduction (lin 	p 9 Schedule F)	****	
5. Other deductions authoric	ne 9, Schedule F)zed by law (Schedule A)	. / 5 * 6	——————————————————————————————————————
	5, inclusive)		369.85
and the second of the second o	Complex trusts and estates enter this amount on line 1 in Sche		0.94.
	ns to beneficiaries (instruction 18)		 [
6 7 3	-1 - 1 / - 1 / 1 0 CO\ /! 1 10\	20. U	
0. Federal estate tax attribu	table to income in respect of a decedent (Fiduciary's share) eduction. Enter 50% of line 11(e), Schedule D	20.00	
1. Long-term capital gain de	eduction. Enter 50% of line 11(e). Schedule D	Galaka pa (
2. Exemption (instruction 2	2)		
3. Total (lines 18 to 2	22, inclusive)	* * * * * * * * * * * * * * * * * * * *	901.78
4. Taxable income of fiducio	ary (line 17 minus line 23)	(1 08.6)	(894.84)
was constituted to	COMPUTATION OF TAX		
5. Tax on amount on line 24	4 (see tax rate-schedule in instruction 25)		
6. If alternative tax is appli	cable, enter the tax from line 17, Schedule D	• • • • • • • • • • • • • • • • • • • •	
7. Fiduciary's share of forei	gn tax credit (Form 1116)		
8. Fiduciary's share of credi	gn tax credit (Form 1116)	* • • • • · · · · · · · · · · · · · · ·	The second of th
er ridadiari b bilaro di alijia	issue reserved erealt (mile r, penedate z,	* * * *	
	t for partially tax-exempt interest	3	
	d on undistributed capital gains of regulated investment compar		The state of the s
	rithheld (see instruction 32 and attach explanation))	
3. Fiduciary's share of inve	stment credit (see instruction 35 and attach Form 3468)		•
4. Total of lines 27 to	Charles the control of the control o		3"1 2"1 2"0 625
5. Balance of tax or overpa	yment (subtract line 34 from line 25 or line 26, whichever is c		\$20.5 Med de la
I declare under penaltie best of my knowledge and be all information of which he he	SIGNATURE AND VERIFICATION (see general in sof perjury that I have exampled this return (including according it is true, correct, and complete. If prepared by a personal and knowledge.	mpanvina schedules o	and statements) and to the his declaration is based on
Simot	ure of fiduciate of officer representing fiduciary)		(Date)
(Signal	7. 1/1. 1985 Robe	rtsdale. Als	· 4-13-63
(Cimpoture of property	r other than liduciary) (Address		(Dale)

Line 1				CHWIMED				(see in	struction_33)
\$Z	No. Explanation		Атоип	ıt L	ne No.	Ex	planation		Amount
	Milters & Ne Alice J. Duc	sbitt	15.	00					
	Clerk of Cou	ris	19. rt 11.						na internative
		-explanatio			FOR DEPI	RECIATION	(see instruc)
well o	chedule is designed for tax as for those taxpayers who	wish to continue	using prev	riously auth	orized proce	edures Wh	ere double b	eadinas	annear use the fire
vestme	ng for the new procedure of the credit by 7 percent of the	e qualified investi	nent. (3 p 3. Asset add	percent for p	ocedure. Foublic utilities	deduce the b	<u> </u>	1	1 .
<u> </u>	1. Group and guideline class OR Description of property	at beginning of year OR Cost or other basis	in year (cm 	in v	rear (amount) dicable only to Proc. 62-21)	5. Deprecia allowed or allo in prior yea	wable computing	OR - Rate (9	8. Depreciation for this year
	ohouse (old)	7350.	1958			1082.0	00 <u>sl</u>	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	294.00
	Almianahla)								
	alsss: Amount of depreciation	(350,00							294,00
3. Bal	lance (line 1 less line 2) uciary's portion of line 3.					<i>.</i>			294.00
5. Am	nount of additional first year st or other basis of fully dep	r depreciation inc	oluded abo	ve					
	schedule C.—BENEFICIA							sts, see	instruction 35)
1/-	1. Name of each beneficiary (Designate	nonresident aliens, if ar		2. Address (Wi	district, sp	neficiary is filed in ecify district, if kn	another internal re own)	venue	3. Social security number (See instructions)
(b)	Rebecca Jan Ber Rederick H. De	rey	11111 22 Pe			Anourn	, 410.		
(d) (Gredy D. Deck Deborah Ann Dec		Rt	ie. Kl.	<u>Rober</u>	ereceie Vacaio	- n		
	4. Amount of income required to	5. Other amounts paid, otherwise required	credited, or	6. Domestic div	idends qualifying	7. Partially	tax-exempt interest		me taxable to beneficiaries
(a)	be distributed currently	tributed		for :	redit		e 4, page 1	1622 h	6, 7, 9, 10, and 11
(b) (c)		a constraint [1] communicatival		A complete of					
.(d) (otals									
			Contin	uation of S	chedule C				
		Net long-term capital gain (100%)	foreign incon	npt income, and ne of a foreign er total only)	source (2% o	come tax paid at f line 3, page I, 28, page 1)	13. Income and p paid to a foreign United States p	country or	14. Depreciation and depletion
(a) (b)					H. P. O. A. D.	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
(c) (d)					H				
otals		ADDI	TIONAL :	INFORMA	rion req	UIRED			
. Wa	s a Form 1041 filed for last ye	ear? E Yes [] N	Jo. If "Yes		. If you had	l tax-exempt :	income, have	you ded	ucted only that por-
. Dat	ch District Director's office vertex was created or, if an e	estate, date of dece							? Yes No.
	July 28, 29 opy of will or trust instrume		remited in	nder -					
Ger	neral Instruction "H" has er date and place where file	been filed do not		_	. If*return i been filed	s for an esta ? 🔲 Yes	te, has a Unit 🗗 No.	ed State	s Estate Tax Return
	er date dha piace where he	·	~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~	7	. Has final	distribution	of assets be	en made	No Uncertain. e during the year?
	ner i e e e e e e e e e e e e e e e e e e				☐ Yes É	No. If an	swer is "Yes,"	see inst	ruction 22.
Form	1041 (1962) Simple trusts								Page 3
	Schedule D.—GAIN	S AND LOSSES -Term Capital C	(I) (CAPITAL A	ASSETS				ction 36)
а. К	and of property (if necessary, attach st	Law y d			oss sales price	e, Depreciat		5	
; mei	nt of descriptive details not shown below	u) /mo dou u	.) (mo., da			allowed (o	r cost of sub	other basis, sequent im- nts (if not	g. Gain or loss
		v) (mo., day, yr		3y, yi.,	intract price)	allowed (o allowable) si acquisition March 1, 19 (attach sched	r cost of sub nce proveme or purchas 13 expla		g. Gain or loss (d plus e less f)
•					intract price)	allowable) si acquisition March 1, 19 (attach sched	r cost of sub proveme or purchas 13 expla and expe	sequent im- nts (if not ed, attach nation) nse of sale	g. Gain or loss (d plus e less f)
						allowable) sist acquisition March 1, 19 (attach sched	r cost of sub proveme or purchas expla and expe	sequent im- nts (if not ed, attach nation) nse of sale	
2. Ent	er your share of net short-te er unused capital loss carry	orm gain (or loss)	from partne	erships and	other fiducio	acquisition March 1, 19 (attach sched	r cost of sub proveme or purchas expla and expe	sequent im- nts (if not ed, attach nation) nse of sale	
2. Ent	er your share of net short-te er unused capital loss carry t short-term gain (or loss) fro Lor	orm gain (or loss) cover from 5 precent lines 1, 2, and ag-Term Capital	from partner ding taxak	erships and ole years (a	other fiducio tach statem	allowable) sis acquisition March 1, 19 (attach sched	r cost of sub proveme or purchas expla and expe	sequent im- nts (if not ed, attach nation) nse of sale	
L. Ent	er your share of net short-te er unused capital loss carry t short-term gain (or loss) fro Lor See Selecule CK-UP Truck	orm gain (or loss) prover from 5 precedent lines 1, 2, and ag-Term Capital at 1961	from partneeding taxak 3. Enter I Gains an	erships and ole years (a here and on d Losses—	other fiducion tach statem line 8 belo Assets Held	acquisition March 1, 19 (attach sched	r cost of sub proveme or purchas expla and expe	sequent im- nts (if not ed, attach nation) nse of sale	300.50
2. Ent	er your share of net short-te er unused capital loss carry t short-term gain (or loss) fro Lor See Sanedule CK-UP Truck So.	orm gain (or loss) over from 5 precent lines 1, 2, and ag-Term Capital	from partnereding taxak 3. Enter I Gains an	erships and ole years (a here and on d Losses—	other fiduciontach statem line 8 belov Assets Held	acquisition March 1, 19 (attach sched	r cost of sub proveme or purchas expla and expe	sequent im- nts (if not ed, attach nation) nse of sale	388.56
2. Ent 3. Ent 1. Net	er your share of net short-te er unused capital loss carry t short-term gain (or loss) fro Lor See Sanedule CK-UP Truck So.	orm gain (or loss) : rover from 5 precessor lines 1, 2, and ang-Term Capital 4 1961	from partner ding taxah 3. Enter h Gains an 1952 Frm gain (o	erships and ole years (a here and on d Losses—or loss) from e and on lin	other fiducion tach statem line 8 below 25,00 partnership 9 below	aries ent) More Than More Than s and other	r cost of sub proveme or purchas expla and expe	sequent im- nts (if not ed, attach nation) nse of sale	308.56
2. Ent. Net	er your share of net short-terer unused capital loss carry short-term gain (or loss) from Lion See Selectific CK-UP Truck See Sel	orm gain (or loss) rever from 5 precedum lines 1, 2, and ag-Term Capital at 1961	from partner beding taxah 3. Enter h Gains an 1962 orm gain (o Enter here	erships and oble years (a here and on d Losses—or loss) from and on ling GAINS A	other fiducion tach statem line 8 below assets Held partnership a 9 below ND LOSSI 1. Benefit	aries ent) More Than More Than S and other CS Caries	cost of sub-proveme or purchas and expe	sequent im- nits (if not ed, attach nation) ase of sale	388.56
2. Ent 3. Ent 1. Net 5. Ent 7. Net 8. Net	er your share of net short-tere runused capital loss carry is short-term gain (or loss) from See Senedule CK-UP Truck So. er the full amount of your statement to be short-term gain (or loss) from short-term gain or loss from long-term gain or loss from	orm gain (or loss) over from 5 precedent lines 1, 2, and ag-Term Capital 1001 are of net long-term lines 5 and 6.	from partner ding taxah 3. Enter 1 Gains an 1952	erships and oble years (a here and on d Losses—or loss) from e and on lin	other fiducion tach statem line 8 below series Held partnership and below series below series below series below series below series se	acquisition March 1, 19 (attach sched arries ent) More Than More Than arries and other Sand other	cost of sub-proveme or purchas and expe	sequent im- nits (if not ed, attach nation) ase of sale	303.56 175.00 563.56
2. Ent. 3. Ent. 1. Net	er your share of net short-tere unused capital loss carry is short-term gain (or loss) from See Senedule CK-UP Truck So. er the full amount of your state long-term gain (or loss) from long-term gain or loss from Total net gain or loss. neter on line 8(a), page 1, the	rm gain (or loss) rover from 5 precedum lines 1, 2, and ang-Term Capital 1001 are of net long-term lines 5 and 6.	from partner ding taxak 3. Enter la Gains an ISSE Tammagain (of Enter here CAPITAL CA	erships and ole years (a here and on d Losses—or loss) from and on lin	partnership 9 below ND LOSSI 1. Benefit	acquisition March 1, 19 (attach sched arries ent) W More Than s and other CS ciaries	cost of sub-proveme purchas expla and expe	sequent im- nts (if not ed, attach nation) nse of sale	300.55 175.00 3. Total
2. Ent 3. Ent 1. Net 5. Ent 7. Net 9. Net 10. En	er your share of net short-ter unused capital loss carry is short-term gain (or loss) from Lor See Selecture CK-UP Truck Co. er the full amount of your slit long-term gain (or loss) from the long-term gain or loss from Total net gain or loss from Total net gain or loss. Inter on line 8(a), page 1, the longe 1, whichever of the foll gains and losses and the contract of the service of the serv	rm gain (or loss) rover from 5 precedent lines 1, 2, and ag-Term Capital 1001 lines 5 and 6. In line 4, above In line 4, above In line 4, above In line 4, above In line 5 and 6.	from partner ding taxah 3. Enter la Gains an 1962 cm gain (o Enter here CAPITAL con line 10, collest amou anal exemp	prships and oble years (a here and on d Losses— or loss) from and on lin GAINS A column 3, a ont: (i) the a otion, or (iii)	partnership 9 below ND LOSSI 1. Benefit	acquisition March 1, 19 (attach sched arries ent) More Than More Than t loss on line e loss, (ii) ta	fine cost of sub proveme purchas explain and expe	sequent im- nts (if not ed, attach nation) nse of sale	300.55 175.00 3. Total
2. Ent 3. Ent 4. Net 5. Ent 7. Net 9. Net 10. En 3(a), prapita	er your share of net short-tere are unused capital loss carry the short-term gain (or loss) from the same of the same of the same of the same of the short-term gain (or loss) from the short-term gain or loss from the same of the same	rm gain (or loss): rover from 5 precedent lines 1, 2, and lines 5 and 6. In line 4, above Interpretation of the second lines 1, above Interpretation of the second lines 1, above Interpretation of the second lines 1, above Interpretation of the second lines 2, above OMPUTATION OWN on line 9, co	From partner ding taxah 3. Enter 1 Gains an ISS CAPITAL CAPITA	erships and oble years (a here and on d Losses— or loss) from a and on ling GAINS A column 3, a int: (i) the a otion, or (iii) CIARY'S Cove	partnership e 9 below ND LOSSI 1. Benefit Dove. If ne mount of the \$1,000.	allowable) sist acquisition March 1, 19 (attach sched march sched	cost of sub-proveme purchas explained and expe	aguent im- nts (if not ed, attach nation) ase of sale	308.56 2 (5.00) 3. Total enter as loss on line ed without regard to
2. Ent 3. Ent 1. Net 6. Ent 7. Net 10. Ent 10. (a (b) (c)	er your share of net short-tere unused capital loss carry the short-term gain (or loss) from the same of the same	rm gain (or loss) rover from 5 precedent lines 1, 2, and ag-Term Capital 1961 In are of net long-term lines 5 and 6. In line 4, above In a gain shown of lowing is the smooth lowing is the smooth line 1, column on line 9, column on line 8, column on line 8, column line 11(b), above	from partner ding taxah 3. Enter la Gains an Incomparing taxah 3. Enter la Gains an Incomparing taxah 3. Enter la Gains an Incomparing taxah 3. Enter here CAPITAL an line 10, con line 10,	perships and only dependent of the control of the c	partnership 9 below ND LOSSI 1. Benefit Dove. If ne	allowable) six acquisition March 1, 19 (attach sched	fine cost of sub proveme purchas explain and expe	gequent im- nts (if not ed, attach nation) ase of sale	333.50 175.00 3. Total
2. Ent 3. Ent 4. Net 5. Ent 7. Net 10. En 3(a), F 4(a) (b) (c) (d)	er your share of net short-ter unused capital loss carry the short-term gain (or loss) from the same of the short-term gain (or loss) from the short-term gain or loss from the same of th	mare of net long-tem lines 5 and 6. In line 4, above In a gain shown of lowing is the smaleduction for personal computation. In the first of the smaleduction for personal computation. In the smaleduction for personal computation.	from partner daing taxah 3. Enter la Gains an 1962 or Enter here CAPITAL on line 10, collest amou onal exemp OF FIDUC dumn 3, aboumn 3,	preships and one depends on the dependent of the dependen	partnershipe 9 below ND LOSSI 1. Benefit Dove. If nemount of the \$1,000.	acquisition March 1, 19 (attach sched Description More Than More Than More Than I More Than I Mose on line te loss, (ii) ta CAINS DED	fine cost of sub proveme or 13 ule) and experiment of the fine of	sequent im- nts (if not ed, attach nation) ase of sale	303.50 175.00 3. Total
2. Ent 3. Ent 4. Net 5. Ent 7. Net 10. En 6(a), per 7. Sepita 11. (a) (b) (c) (d) (e)	er your share of net short-tere are unused capital loss carry to short-term gain (or loss) from the short-term gain (or loss) from the full amount of your statement of the full amount of your statement of the following short-term gain or loss from the full amount of loss from the full gains and losses and the following short-term capital gain shows the following short-term capital loss shows the full gains and losses and the full capital loss shows the full gains and losses and the full capital gains the short-term capital gains to be a short-term capital	mm gain (or loss): rover from 5 precessor lines 1, 2, and ag-Term Capital 1001 1001 1001 1001 1001 1001 1001 10	From partner daing taxah 3. Enter la Gains an India Capital on line 10, collest amound exemption of FIDUC dumn 3, about 3, about 3, about 50% of IPUTATIO	erships and oble years (a here and on d Losses— or loss) from e and on lin GAINS A column 3, a ant: (i) the a otion, or (iii) CIARY'S Cove— ove— ove— ove— ove— ove— ove— ove—	partnership e 9 below ND LOSSI 1. Benefit Dove. If ne mount of the \$1,000. CAPITAL CO n 10, Scheel on line 21,	acquisition March 1, 19 (attach sched arries ent) More Than More Than s and other claries t loss on line e loss, (ii) ta GAINS DED dule C) page 1) E TAX	cost of sub-proveme purchas explained and expe	above, compute	303.56 2 ().00 3. Total enter as loss on line ed without regard to
2. Ent 3. Ent 4. Net 5. Ent 7. Net 10. Ent 11. (a (b (c (d (e) (e)	er your share of net short-tere unused capital loss carry is short-term gain (or loss) from the second of the seco	rm gain (or loss): rover from 5 precedent lines 1, 2, and ag-Term Capital at 1001 In are of net long-term lines 5 and 6. In line 4, above In line 4, above In line 4, above In line 4, above In line 5 and 6. In line 6, above In abo	from partner daing taxah 3. Enter 1 Gains an Tobal Capital Cap	erships and one december and on december and on december and on line (i) the action, or (iii) CIARY'S Coove	partnershipe 9 below ND LOSSI 1. Benefit Dove. If nemount of the \$1,000. CAPITAL Con line 21, PERNATIVE on capital gott to his adv	allowable) is acquisition March 1, 19 (attach sched left) and the sent of the	fine cost of sub proveme purchas explain and expe	sequent im- nts (if not ed, attach nation) ase of sale , a bove, compute attach sital loss attive tax	shown in column 2, a computation.
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2. Ent. 3. Ent. 4. Net 5. Net 6. Ent. 6. L. Net 7. Net 7. Net 8. O. Ent. 8. O. Ent. 9. Net 9.	er your share of net short-tere are unused capital loss carry is short-term gain (or loss) from the short-term gain (or loss) from the short-term gain or loss from the short-term capital gains shown the short-term capital gains the short-term capital gains to be short-term capital gains to	mm gain (or loss): rover from 5 precedent lines 1, 2, and lines 1, 2, and lines 1, 2, and lines 1, 2, and lines 5 and 6. In line 4, above In a gain shown a line 7, above In the gain shown a line 8, column on line 9, column on line 8, column on line 8, column lines 11(b), above exable to beneficial line 11(d)). (Enter COM line 11(d)). (Enter Com lines 1, exceeds above above 3) e tax rate scheduler and lines 1, and lines 1, exceeds lines 1 lines 1, exceeds lines	from partner ding taxah 3. Enter 1 Gains an ISS 2 STATE 1 Gains an ISS 2 STATE 1 Gains an Iss 2 STATE 1 STATE	erships and oble years (a here and on d Losses— or loss) from e and on ling. GAINS A column 3, a int: (i) the a obtion, or (iii) CIARY'S Cove	partnership e 9 below ND LOSSI 1. Benefit Dove. If ne mount of the \$1,000. PAPITAL Con line 21, PERNATIV in capital got to his adv	allowable) six acquisition March 1, 19 (attach sched	cost of sub-proveme purchas explained and expe	above, compute	303.56 2 (5.00) 3. Total enter as loss on line ed without regard to without regard to a computation.
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	(submit statement giving name and ad			
1. A	mounts paid or permanently set aside for charitable purposes from cu	urrent year's income		
) lo 3. (c (1	ax-exempt interest and foreign income of a foreign trust allocable to che Complete lines 3 and 4 below only if gain on line 9, column 2, Soss on line 8, column 2, Schedule D) 10) Long-term capital gain included on line 1 11) Do not complete lines (b) and (c) if such amounts are greater than line (a)	Schedule D, exceeds		
(l	b) Enter gain on line 9, column 2, Schedule D, minus loss on line 8, column 2, Schedule D.			
4. Er 5. Er	c) Enter gain on line 9, column 3, Schedule D, minus loss on line 8, column 3, Schedule D nter 50% of the smallest of line 3(a), line 3(b), or line 3(c) nter sum of line 2 and line 4.	magazza et el escala de la companya		
7. Er	nter short-term capital gains and 50% of the long-term capital gain orpus, paid or permanently set aside for charitable purposes	ns of the current taxab	ole year allocable to	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~
8. A	mounts paid or permanently set aside for charitable purposes other to otal (line 6 plus lines 7 and 8). Enter here and on line 14, page 1.	than from income of the	e current year	
12.4	Schedule G.—COMPUTATION OF DISTRIBUT	· · · · · · · · · · · · · · · · · · ·		
 A To If 	nter amount from line 17, page 1	ss, enter zero		
2. En 3. Bo 4. En 5. En 6. B	otal of columns 4 and 5 of Schedule C	and the second seco		
D	During the taxable year did you make an accumulation distributi	ion as defined in Sec	. 665(b)? See genera	l instruction Q.
	Yes No. If "Yes," attach Schedule J (Form 1041).		and the second	

	FORM 41	rā sēlaiksteik)F ALAB	AMA				62	
RECE	IVING STAMP	FIDU	JCIARY R			OME	Do N	ot Write	in This Sp.	ACO
		Name of	For the Ca		1962 d ending&.m.,		Interes	st & Per station \	altyVerified	************
		CHECK (1') WE Name and Address of Fiduciary	t Coiote ETHER ESTATE	TRUST CO.	1	······································	Audite Date Add'l	d by Tax	\$	**********
PLEA	MPORTANT ASE GIVE ALL FORMATION EQUESTED.	Date of Creati	on of Trust or De te Whether Revo Filed on Cash	cable		ble	Ř	Add'l Approve	\$s bd by	
	M. Shaqiya biraka qirayi kwasa .		VIE			manganana meneral (1888) (1881).	- Albertana	, p. 1		·
2 Inte	me from Business of rest from All Source Less Interest exemp (List in Schedule F	es		\$	\$	700	7.1			
3. Inco	me from Partnershi State name a	ps d address		· : 						
4 Inco	me from Fiduciarie State name a	۹.	A Comment	1				Opda	ver Security	To facility
5. Rent 6. Prof	ts and Royalties. (S fit from sale of Real	chedule B) Estate, Stocks, I	Bonds, etc. (Sche	dule C)		- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1				
(4)	dends from all sour Less Dividends exer Instruction No. 7) (List in Schedule	F)		20 . 00	0				
8. Othe (b)	er Income. (State n	ature of income)	: (a) (Te:::::)			2022	70	i Turkyt Bustana		e**
9.	TOTAL INCOME (to 8)	di w					(2, 2) (a) e	2
	rest paid (Show to	vhom paid in Scl	hedule D)	*******************************	\$					
and the second	es paid. (Explain in		the second secon	26.3	j.					
	ses by Fire, Storm, er deductions author Explain Item	ized by law	leo Schodu	la Page 4	2	75,	35			
13 - 23 - 67 - 67 - 67 - 67 - 67 - 67 - 67 - 6	TOTAL DEDUCTIO	NS (Total of It	ems 10 to 13)				1-	5 / A	169,85	
	ance (Item 9 minus s Amount Distributa		the state of the s	· # 1				3 44 1/4 1/4		
17. Net	Income (Taxable to s Statutory Exempti	Fiduciary) (Ite	m 15 minus Item	16)	****	<u></u>	9	3 7	100.00	
19. Amo	ount Taxable	······						Amou	nt of Tax	
20. \$ 21. \$	2	t 1½ per cent (C	On first \$1,000 or On next \$2.000 or	fraction there	of, of Amou	int Taxable)	\$			**********
22. \$	and characteristics and a	t 4½ per cent (On next \$2,000 or	fraction there	of, of Amou	ınt Taxable)	\$		1 '	
	TOTAL TAX DIE			of Amount Ta	mable)	***************************************	<u>\$</u>			

Name	BENEFICIARIES' SI	City and State	Non-Texable Income to Non-Residents	Distributive Share of Net Income Reported as Item 16
(a) Rattin M. Docts	Water to as 183	Pahantadala dla	\$	\$ none
(b) Rebecce Jan Berrt	Postio 1	Robertedele. Ale.		BONE
(c) Prederick H. Dack		Pensacola, Tla.	, was	none
(d) Great Decir	Rosto #1	Robertsdae, Ale.		none
(e) Deborah Ann Deck	Pointe 43 miles	Robertsdale, Ale.		none
(f) 979.74	e exetie			
(g) William (g)				
(h)	2 - 4 - 4 - 4 - 4 - 4 - 4 - 4 - 4 - 4 -			
1 (i) (ii) (iii) (iii) (iii) (iii) (iii) (iii) (iii) (iii) - (iii	en de la companya de La companya de la co			
Total Distribution to Seneficiaries (From Line 16)		\$ 555	S nanol

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.)

	SCHE										0					- 1
1. Total receipts from busine	ess (state n	ature of	busines	(S)) <u>C</u>	lehe pul	4GL	The second of th		@. .			
COST OF GOODS SOLD		1 0	THER E	POSTNE	ಚರತ ಖ		TONS		<u>s</u>			_				
ro be used where inventories are an income-determining	:	11. 5	Rent .		ng te se an	or in thi	15, 7									
nter the letters "C" or "C or M" on lines 2 and 8 if inven-		į.									i	_				
M on lines 2 kild of the tories are valued at either cost, or cost or market, whichever is lower)	4.1	i i	Continue of						; 5		1.	_				
whichever is lower)		14. L	osses ((explais	n belo	w)		,				_ i		٠.	٠.	
. Inventory at beginning of yr. \$		11							s							
. Merchandise bought for sale _		«16. I	Depreciat	tion, o	bsoles	cence, a	ınd dep	pletic	on			Ì				
. Labor												_				
. Material and supplies		17. 20	cepairs													
Other costs (explain below)														· .		
. Total of lines 2 to 6\$		19.	Total	l of lin	10s 10	to 18			\$					1		
Less inventory at end of year	ļ.	20.	Total	l of lix	ces 9	and 19		***************************************	\$			- 8-			***************************************	
. Net cost of goods sold (line 7					,						j			# Ja.		
1088 11He 8)	EXPLANATIO								4. ND 18 4					nama Bratitation		- A
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La Carte Car	SC	HEDULE B	-INCC					ROY	YALTIES						······	····
1. KIND OF PROPER	ry	2. Al	MOUNT	- 11	(Ex	RECIAT plain in	1	4.	REPAIRS		5. O	THER	s	6. N	ET INC	MOS
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SCHEDULE F (Form 1040) "U.S. Treasury Department

SCHEDULE OF FARM INCOME AND EXPENSES

(Compute social security self-employment tax on Schedule F-1 (Form 1040))

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

1962

Internal Revenue Service Name and address as shown on Form 1040. Your Social Security Number central to of light 100 nice Mr ALO. 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 Investock 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)) OTHER FARM INCOME SALES OF MARKET LIVESTOCK AND PRODUCE RAISED AND HELD PRIMARILY FOR SALE | Quantity 1. Amount Kind Quantity 2. Amount Items ... 3. Amount Mdse, rec'd for produce.... Cattle.... Machine work..... Meat products... Sheep...... Poultry, dressed. Breeding fees..... Wood and lumber..... Wool..... Swine Other forest products..... Honey..... Poultry..... Patronage dividends, rebates Sirup and sugar. or refunds..... Other (specify): Agricultural program payments..... Cotton Other (specify): Tobacco..... Veaetables... 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 d. Cost or other basis a. Description b. Date acquired c. Amount received Jarious Q 16 Totals (enter amount from column e, on line 2 of Part IV below). 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) 2. Amount Items Items 1. Amount 30,00 Other (specify): Labor hired..... Veterinary, medicine. 75**. I**Ÿ 17.00 Gasoline, fuel, oil... Repairs, maintenance... yy**u.,** go Storage, warehousing.. Interest 20,00 90_{*}. Taxes Feed purchased..... 7.,00 Seed, plants purchased. Fertilizers, lime Machine hire..... Rent of farm, pasture. Freight, trucking... Supplies purchased... 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 SUMMARY OF INCOME AND DEDUCTIONS—CASH RECEIPTS AND DISEURSEMENTS METHOD PART IV. 4. Farm expenses (from Part III) . . 1. Sale of livestock and produce raised 5. Depreciation (from Part V)..... and other farm income..... 2. Profit (or loss) on sale of purchased live-6. Other farm deductions (specify): stock and other purchased items... Total deductions. Gross profits*.... 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.....

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.

Group and guideline of Description of property	ty	2. Cost or other basi at beginning of year — OR — — Cost or other basis	in yea	et additions r (amount) OR — — — c acquired	i i	Asset retiremen year (amount pplicable only ev. Proc. 62-2	t)	allowed	epreciation or allowable rior years	6. Method of Computing Depreciation	7. Class life OR Rate (%) or life	8: Depreciation for this year
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Total cost or other	basis	in the Maria										
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 Total depreciation 	. (enter d	on line 5 of Par	t IV (cas	h method)	or l	line 7, Par	t VI	I (accr	ual meth	od))		>
Amount of addition	nal first	year depreciat	ion inclu	ided above								
3. Cost or other basi	s of fully	depreciated as	sets still	in use								
PART VI.	·			FOR TAXA		.,		entat. A	TETHOD			. V 1.3
(Do not include sales of livest	ock held fo									hem from "On I	and at beginn	ing of year" column)
Description (Kind of livestock, crops,	On hand a	t beginning of year	Purchas	ed during year		Raised during year	iost	umed or during year	Sold	during year	On ha	nd at end of year
or other products)	Quantity	Inventory value	Quantity	. Amount pai	<u>-</u>	Quantity		uantity	Quantity	Amount receiv	ed Quantity	Inventory value
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Part VII below		. \$		\$					1.9.35	\$		\$
parties of	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(Enter on line 3)		(Enter on line	4)	:			1,627.50	(Enteron line I)	b))	(Enter on line 1(a))
PART VII.		SIIMMAR	Y OF INC	COME AND	DF.	DIICTIONS	z #	מאולה לה להולים	. WETHO	n		
1(a). Inventory of live (b). Sales of livestoc (c). Other farm inco	ck, crops ome (spe	, and products						 7. Dep 8. Oth 	oreciation er farm c	es(fromPart (fromPart V leductions	7	
					- :							
Total of line 1(c).								1		e salahir		
		1		e								
Z. Total				,	~~~.							
Inventory of livest						.						en e a la mara-
ucts at beginni	ng of ye	or	\$			2.50	ં .	40 		*		
4. Cost of livestock ar	nd produ	cts purchased	9/			# ~ ×			2		4.	
during year	- F	**			1			Tota	al of line	8		un extended to the
5. Gross profits (subt			d 4 from	line 2)* ¢	:				al deducti		\$	
10. Net farm profit (or											1	
computation o	t self-em	ployment incom	e and th	e self-empl	oyn	ient tax or	ı.Sc	nedule	r −l		\$	All All All I

^{*}Use this amount for optional method of computing net earnings from self-employment. (See line 3, Schodule 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 900 3,100.00

GROSE PROFIL ON SALE

\$10,900.00

GROSS PROFIT PERCENTAGE - 77.857%

INSTALLMENT COLLECTIONS		
370.06	77.857%	288.12
392.89	77.957	305.89
417.12	77.857	526.76
lill 2.86	77.857	344.80
470.24	77.857	366 . 3.3.
499.05	77.857	388,56
	370.06 370.06 392.89 417.12 442.86	GOLLECTIONS PROPIT % 370.06 77.857% 392.89 77.857 417.12 77.857 442.86 77.857 470.24 77.857

FORM 1041	U.S. FIDUCIARY INC (for estates for calen	and trusts) Dar year		1961
U.S. Treasury Department Internal Revenue Service	or other taxable year beginning			Do not write in space below
	and ending PLEASE TYPE OR		19	
Check whether:	Name of estate of trust of Herman			
☐ Estate ☐ Simple trust				
Complex trust	Name, address, and title of fiduciary		Street 1	
f Trust, check whether: Testamentary Inter Vivos	Robertsdale, Ala.	(per constitution)		
Simple tru	asts are not required to fill in the sche schedules on pages 1, 2, and 3 tha	dules on page 4. They n	eed complete	only the
ine and	INCOME		20,0	0
1. Dividends (enter full amo	ount before exclusion)		729 - 7	6-
	, notes, corporation bonds, etc			The second secon
	bbligations, etc			
	s and other fiduciaries (see instruction 5			migran subabbises
	The state of the s		7.00.0	the contraction and the contraction of the contract
	5		7 - W	190
	trade or business			
 Add 1 (12) is Theory as the Artist Control 	m sale or exchange of capital assets (from	4	West Control of the C	****
	om sale or exchange of property other th			Page 18
line 19, Schedule D)		d:Schedule···	43262.5	
	ure of income)		Loss	— (1,146,72)
The second secon	DEDUCTIONS			• • • •
11 Interest (overlain in Scho	dulo A)			
12. Taxes (explain in Sched)	ile A)			to prince a se
I S RIGHTOUTUR DOTTION OF ORT	recidion Cochequie al and debleilon - r	XDIGID GEDIEDOD I		The state of the s
14. Charitable deduction (lin	ne 9, Schedule F)			
15. Other deductions duthor	zed by idw (explain in Schedule A)			1,281,10
16. Total (lines 11 to	15, inclusive)			, l
17. Line 10 minus line 16.	(Complex trusts and estates enter this am	ount on line 1 in Schedule (a, also) T.Y.Y.	\\\\\\\\\.
	s to beneficiaries (see instruction 18) xclusion (not to exceed \$50) (see instruct	!		.700
O Federal estate tax attribu	stable to income in respect of a decedent	(Fiduciary's share)		
21. Long-term capital gain d	eduction. Enter 50% of line 11(e), Sche	edule D	400	70
22. Exemption (see instructi	on 22)		ow.	803.06
	22, inclusive)			• • • •]
24. Taxable income of fiduci	ary (line 17 minus line 23)		LOSS	(3,530,8
The state of the s		ON OF TAX		
,	4 (see tax rate schedule in instruction	•		
	cable, enter the tax from line 17, Schedu gn tax credit (attach Form 1116)			***************************************
	it for tax paid at source on tax-free cover			
	lends received credit (line 7, Schedule E)	4		I
-	it for partially tax-exempt interest			ı
-	d on undistributed capital gains of regulat			
	withheld (see instruction 32 and attach			
	32, inclusive			1
34. Balance of tax or overpo	yment (subtract line 33 from line 25 or li	ne 26, whichever is applica	ble)	none
I declare under penaltie pest of my knowledge and be all information of which he h	SIGNATURE AND VERIFICAT s of perjury that I have examined this re elief it is true, corred, and complete. If as any knowledge.	ION (see general instruct turn (including accompany prepared by a person other	ion E) ing schedules than taxpaye	and statements) and to the c, his declaration is based o
(Signat	ure of fiduciary or officer representing fiduciary)	*****************	************	(Date)
(O:gnat	perether the Middle Carry Man 10-70137-2 CLERK REGISTER	Robertsdale,	Ala.	3-26-62
(Signature of prepa	personer mon-magiciary) 16-76137-2	(Address)		(Date)

16-76137-2

	chedule A.—EXPLANAT	TION OF DEL		1		!			El (see	instr	
Line No.	- Attornoy Fee	· S - &	Amoun								Amount
	- Legal Expe	ns-0									
		.T.28				***********		**-*			
	Box-Rentel		11	-00						i	
	Judgment-pei Property col	đ Seh.	259 D"					······			
1. Kind of	Schedule B	of which constructed). 2. Date	3. Cost or		4. Depreciat	tion	5. Method o	f 6. Rate	e (%)	7. Depreciation for
1	Exclude land and other nondepreciab	le property.	acquired	basi	S	in prior yes		computing depreciation			this year
	arehouse Old (ondrete ondrete		7350	} _•	- 783.	00	<i>e</i> .]			29l+00
		And the state of t				And the second s		The second secon			
	ional first-year depreciatio										
4. Total	depreciation fiduciary's portion. Enter	r here and on l	line 13, page	e 1							291.00 291.00
Sch	nedule C.—BENEFICIAI 1. Name of each beneficiary (Design										struction 35) district, specify district,
. dards as	iith M. Dock			(l, Robe		Jele,	Ala.		84 m - Francis
(c)	obeces Jen Ber Poberick II. De	47				ook i. ka, Ale		iburn,	*****	. 	
4.00 mg	redy D. Deek Deborah Ann De	ck	Contin	uation of	Sche	· · · · · · · · · · · · · · · · · · ·	···	dele, dele,	Ala.		· ·
	3. Amount of income required to be distributed currently	4. Other amounts pa otherwise require tributed	ed to be dis-	5. Domestic d	ividend r credit	S QUAINYING	include	tax-exempt in		less portion	axable to beneficiaries on reportable in cols. 6, 8, 9, and 10
(a)		anduce.					1111	ne 4, page 1		5, '	6, 8, 9, and 10
(b)								<u> </u>			
(d) Totals											
	· · · · · · · · · · · · · · · · · · ·		Contin	uation of	Sche	dule C		ı			
8	Net short-term capital gain	let long-term capital gain (100%)	foreign inco	npt income, and me of a foreign er total only)	11. 50	Federal income ta urce (2% of line 3, less line 28, page	x paid at page 1, e 1)		and profits t reign countr ites possessi	y or	13. Depreciation and depletion
(a)									*****		
(c)											
Totals		רוא	DITIONAL	INFORM	רַזייני	N REQUIRE	ED				
I. Was	an income tax return (Fo							income h	ave vou	deduc	ted only that por
year?	Yes No.										Yes No
sent?.	trust was created or, if an e	18mAle	~		5. If	return is for c	ı trust,	enter nam	ie and a	ddress	of grantor:
								~			
3. If cop	oy of will or trust instrumen	nt and stateme	nt required u	ınder							
Gene	ral Instruction "H" have b gain but enter date and p	peen previously	furnished, d			return is for centre filed?			United S	States I	Estate Tax Return
*****	en de la companya de La companya de la companya de					answer is "N			~:~		
16-761	37-2				. • 	***				none	
	and the second seco	erre i see suit see see see see see see see see see se	ma e e engles e gala e a ente de el el escrito.		s 200 200	and the second s					the street of th
Form 10	041—1961	ot having entri	es on this pa	ge may tea	r off p	ages 3 and 4	and file	e only pag	es 1 and	2	Page 3
<u>.</u>	Schedule D.—GAINS	AND LOSSE		ALES OR CAPITAL			F PRC	PERTY	(see ins	tructio	on 36)
···	Short-	Term Capital	Gains and	Losses—A	ssets	Held Not M. e. Depreciation allowed (or	I. Cos	an 6 Mor	rths	h	Gain or loss (column d
a. Kind of ment of	property (if necessary, attach state- descriptive details not shown below)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d Gross sale (contract p		allowable) since acquisition er March 1, 1913 (attach schedule)	subse provem purcha	equent im- nents (if not ised, attach lanation)	. Expense o	f sale	plus column e less sum of columns f and g)
1						(attach schedule,	- Cxpr	anationy		\$	
			*************				-	ļ			
2. Enter	your share of net short-ter	m gain (or loss	•			•	,	•		1	
	unused capital loss carryo nort-term gain (or loss) from										
5		g-Term Capito	1			ts Held More	1	1		\$	366.3
254	chedule Attach	e a									
	the full amount of your sh								- nanasaninis		
	ong-term gain (or loss) from		. Enter here	e and on lit	ne 9	oelow					366.1
				GAINS	<u> </u>	1. Beneficiaries		2. Fiduo			3. Total
	nort-term gain or loss from ong-term gain or loss from			and the second second							366.23
IO. Enter o	Total net gain or loss on line 8(a), page 1, the n					If net loss o	n line		3 abo	ve ent	366.21
3(a), pac	ge 1, whichever of the foll gains and losses and the d	lowing is the sr	mallest amou	ınt: (i) the o	amou	nt of the loss,	(ii) tax	xable inco	me com	puted '	er as loss on inte without regard to
		MPUTATION								ı	266 22
	Löng-term capital gain sho Short-term capital loss sho										366.11
	Excess of line 11(a) over li Long-term capital gains ta									1	366.11 none
	Balance (line 11(c) minus	line 11(d)). (E	Inter 50% of	this amoun	it on l		1)			1	366.11
f fiducio lin	ary had a net long-term co e 10, above, and line 24,	-						short-term ake the alt	capital l ernative	oss sho	own in column 2,
12. Inco	me from line 24, page 1 .									-	
14. Bala	of amount on line 11(e), ance (line 12 minus line 13	3)									
16. 50%	on amount on line 14 (see , of amount on line 13, ab	ove									
7. Alter	mative tax (line 15 plus li					is amount on APITAL AS		ó, page 1.		.1.	and the second of the second o
a. Kind of	property (if necessary, attach state-	b. Date acquired	c. Date sold	d. Gross sale	s price	e. Depreciation allowed (or allowable) since	f. Cost basis a subseq	t or other nd cost of quent im-	z	1	Gain or loss (column d
ment of	descriptive details not shown below)	(mo., day, yr.)	(mo., day, yr.)	(contract p	rice)	acquisition or March I, 1913 (attach schedule)	provem purchas expla	ents (if not sed, attach anation)	. Expense of		sum of columns f and g)
	gain (or loss). Enter here		b), page l								
	domestic corporation divid	ends qualifying	g under secti	on 34, befo	re div	ridend exclusi	on				
. Adjust	iciaries' share of dividends tment of dividend exclusion	n for 1961 (line	: 19, page 1)							-	S.
I. Total I. Fiduci	(line 2 plus line 3)		(line I minu	s line 4)							
Enter:	(a) 4% of line 5 (b) Tax shown on line 25									-	
	(c) 4% of line 24, page 1	1,								-	
7 Fat-	here and on line 29, page	the marin	[Ot thu ~~~	ישרני איי יידרון	, L	(1): (1): (1): (1): (1)		V ←		1	

	(submit statement giving name and address of charitable organization)	
1.	Amounts paid or permanently set aside for charitable purposes from current year's income	,
	Tax-exempt interest and foreign income of a foreign trust allocable to charitable distribution. (Complete lines 3 and 4 below only if gain on line 9, column 2, Schedule D, exceeds loss on line 8, column 2, Schedule D) (a) Long-term capital gain included on line 1	Ş.
	(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)	a a
5.	Enter sum of line 2 and line 4	
6.	Balance (line 1 minus line 5)	************
	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. Amounts paid or permanently set aside for charitable purposes other than from income of the current year	
e.	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)	
 3. 4. 	Enter amount from line 17, page 1 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. Total (line 1 through line 2(f)) If amount on line 8(a), page 1, is a gain, enter amount here. Distributable net income (line 3 minus line 4).	
	Schedule H.—COMPUTATION OF DISTRIBUTIONS DEDUCTION (see instruction 40)	
2. 3. 4. 5.	Total of columns 3 and 4 of Schedule C. Enter the total of column 10, Schedule C. Balance (line 1 minus line 2). Enter distributable net income (line 5, Schedule G). Enter the total of lines 2(a) and 2(b) of Schedule G. Balance (line 4 minus line 5). 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	l instruction Q.
	Yes No. If "Yes," attach Schedule J (Form 1041).	

☆ U.S. GOVERNMENT PRINTING OFFICE: 1961-O-600597

16-76137-2

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

IN THE CIRCUIT COURT OF BALDWIN COUNTY, ALABAMA

IN EQUITY
No. 4538

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

ý

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.

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 administration of

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 Monor 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 Turther liability for or on account of her administration of said Estate.

Edith M. Deck

Sworn to and subscribed before me, this the 39 day of



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'clockM., the day set for hearing said application for
final settlement.
Dated this the # day of Sanny, 1966.
Sherman Hinote

Apylling Jush

er e

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

WAIVER OF NOTICE

1, 0, P.	Grubbs, hereby	accept service	of notice of	the
filing of the	application for	final settlem	ent in the ma	atter .
of the Estate	of Herman H. De	ck, and hereby	waive all oi	cher
or further no	tice thereof, ei	ther by public	ation or other	erwise,
<i>/ / / / / / / / / /</i>	r hereby enter m			
- // -	-11			
day of 1/20	man, 19	966, at	o'clock	M_
the day set fo	or hearing said	application fo	r final sett!	lement.
the day set fo	nully, 19 or hearing said is the Hot day	application fo	r final sett!	lement.
the day set fo	or hearing said	application fo	r final sett!	lement.

Witness

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 13 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 petitionfor 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.

February Deck Berry

Frederick W. Deck

Linky Juriett Deck

Nobred Ann Dock

IN THE MATTER OF THE ESTATE OF I IN THE CIRCUIT COURT OF

HERMAN H. DECK, DECEASED Y 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 :

Telder & Markeberre Circuit Jagge in Equity Sitting

Filed 1-97-64 Cinch-Regula

7

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 law-yers, 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.



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 yery truly,

Henry R. Barksdale

HRB/ss