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Office of the Press Secretary

11701-06
DOC 94-4601

For Immediate Release

April 13, 1984

The President and Mrs. Reagan today released their U.S. Individual Income Tax Return for 1983, which is attached.

11701-06
DOC 94-4601

Tax Computation

(See instructions on page 13)

33 Amount from line 32 (adjusted gross income) 33

34a If you itemize, complete Schedule A (Form 1040) and enter the amount from Schedule A on this line 34a 130,561

Caution: If you have unearned income and can be claimed as a dependent on your parent's return, check here and see page 13 of the instructions. Also see page 13 of the instructions if:

- You are married filing a separate return and your spouse claims deductions, OR
- You file Form 4563, OR
- You are a dual-status alien.

34b If you do not itemize deductions on Schedule A (Form 1040), complete the worksheet on page 14. Then enter the allowable part of your charitable contributions here 34b

35 Subtract line 34a or 34b, whichever applies, from line 33 35 292,273

36 Multiply \$1,000 by the total number of exemptions claimed on Form 1040, line 6e 36 3,000

37 Taxable income. Subtract line 36 from line 35 37 289,273

38 Tax. Enter tax here and check it from Tax Table, Tax Rate Schedule X, Y, or Z, or Schedule G 38 128,639

39 Additional Taxes. (See page 14 of instructions.) Enter here and check it from Form 4970, Form 4972, Form 5548, or section 72 penalty taxes. 39

Credits

(See instructions on page 14)

40 Total. Add lines 38 and 39. 40 128,639

41 Credit for the elderly (attach Schedules R&RP) 41

42 Foreign tax credit (attach Form 1118) 42

43 Investment credit (attach Form 3468) 43

44 Partial credit for political contributions 44

45 Credit for child and dependent care expenses (attach Form 2441) 45

46 Jobs credit (attach Form 5884) 46

47 Residential energy credit (attach Form 5695) 47

48 Total credits. Add lines 41 through 47 48

Other Taxes

(including Advance EIC Payments)

49 Balance. Subtract line 48 from line 40 and enter difference (but not less than zero) 49 128,639

50 Self-employment tax (attach Schedule SE) 50

51 Alternative minimum tax (attach Form 6251) 51

52 Tax from recapture of investment credit (attach Form 4255) 52

53 Social security tax on tip income not reported to employer (attach Form 4137) 53

54 Uncollected employee social security tax and RRTA tax on tips (from Form W-2) 54

55 Tax on an IRA (attach Form 5329) 55

Payments

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

56 Total tax. Add lines 49 through 55 56 128,639

57 Federal income tax withheld 57 69,165

58 1983 estimated tax payments and amount applied from 1982 return 58 139,000

59 Earned income credit. If line 33 is under \$10,000, see page 15 59

60 Amount paid with Form 4868 60

61 Excess social security tax and RRTA tax withheld (two or more employers) 61

62 Credit for Federal tax on special fuels and oils (attach Form 4136) 62

63 Regulated Investment Company credit (attach Form 2439) 63

64 Total payments. Add lines 57 through 63 64 199,165

Refund or Amount You Owe

65 If line 64 is larger than line 56, enter amount OVERPAID 65 70,526

66 Amount of line 65 to be REFUNDED TO YOU 66 50,526

67 Amount of line 65 to be applied to your 1984 estimated tax 67 20,000

68 If line 56 is larger than line 64, enter AMOUNT YOU OWE. Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number and "1983 Form 1040" on it. (Check if Form 2210 (2210F) is attached. See page 17 of instructions.) 68

Please Sign Here

Under penalties of perjury, I declare that I have examined the return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Ronald W. Reagan 4/9/84 Walter D. Reagan

Your signature Date Spouse's signature (if filing jointly, SSN required)

Paid Preparer's Use Only

Preparer's signature Joy D. Miller Date April 2, 1984 Check if self-employed

Firm's name (or yours if self-employed) and address GIBSON, DUNN & CAUTCHER E.I. No. ---

333 S. GRAND LOS ANGELES, CA. ZIP Code 90071

SCHEDULES A & B
(Form 1040)

Schedule A—Itemized De

(Schedule B is on back)

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

94-4601
1983
07

Department of the Treasury
Internal Revenue Service

Name(s) as shown on Form 1040

RONALD W. & NANCY D. REAGAN

Your social security number

| | | | | | | |
|--|--|---|--|-----------------|--------|--|
| Medical and Dental Expenses (Do not include expenses reimbursed or paid by others.) (See page 18 of instructions.) | 1 | Medicines and drugs | 1 | | | |
| | 2 | Write 1% of Form 1040, line 33 | 2 | | | |
| | 3 | Subtract line 2 from line 1. If line 2 is more than line 1, write zero | 3 | | | |
| | 4 | Other medical and dental expenses: | | | | |
| | a | Doctors, dentists, nurses, hospitals, insurance premiums you paid for medical and dental care, etc. | 4a | | | |
| | b | Transportation | 4b | | | |
| | c | Other (list—include hearing aids, dentures, eyeglasses, etc.) | 4c | | | |
| 5 | Add lines 3 through 4c | 5 | | | | |
| 6 | Multiply amount on Form 1040, line 33, by 5% (.05) | 6 | | | | |
| 7 | Subtract line 6 from line 5. If line 6 is more than line 5, write zero | 7 | | | | |
| Taxes (See page 19 of instructions.) | 8 | State and local income | 8 | 60469 | | |
| | 9 | Real estate | 9 | 2082 | | |
| | 10a | General sales (see sales tax tables) | 10a | 608 | | |
| | 10b | General sales on motor vehicles | 10b | | | |
| | 11 | Other (list—include personal property) ▶ SDI LICENSES - PERSONAL PROPERTY PORTION | 11 | 13 121 | | |
| | 12 | Add lines 8 through 11. Write your answer here | 12 | | 63243 | |
| Interest Expense (See page 20 of instructions.) | 13a | Home mortgage interest paid to financial institutions | 13a | | | |
| | 13b | Home mortgage interest paid to individuals (show that person's name and address) ▶ R. CORNELIUS & CORNELIUS TRUST P.O. Box 168 SYLVAN, CALIF. | 13b | 10,953 | | |
| | 14 | Credit cards and charge accounts | 14 | | | |
| | 15 | Other (list) ▶ MASS. MUTUAL 2,951 TENN. MUTUAL 704 CONN. MUTUAL 232 | 15 | 3,887 | | |
| | 16 | Add lines 13a through 15. Write your answer here | 16 | | 14,840 | |
| | Contributions (See page 20 of instructions.) | 17a | Cash contributions. (If you gave \$3,000 or more to any one organization, report those contributions on line 17b.) | 17a | 9,977 | |
| 17b | | Cash contributions totaling \$3,000 or more to any one organization. (Show to whom you gave and how much you gave.) ▶ EDREKA COLLEGE | 17b | 5,000 | | |
| 18 | | Other than cash (attach required statement) SCHEDULE | 18 | 330 | | |
| 19 | | Carryover from prior year | 19 | | | |
| 20 | | Add lines 17a through 19. Write your answer here | 20 | | 15,307 | |
| Casualty and Theft Losses | 21 | Total casualty or theft loss(es) (attach Form 4684) (see page 20 of instructions) | 21 | | | |
| Miscellaneous Deductions (See page 21 of instructions.) | 22 | Union and professional dues | 22 | 102 | | |
| | 23 | Tax return preparation fee | 23 | | | |
| | 24 | Other (list) ▶ LEGAL FEES - SCHEDULE RONALD REAGAN QUALIFIED BLIND TRUST - MANAGEMENT FEES | 24 | 32,200 8,219 | | |
| | 25 | Add lines 22 through 24. Write your answer here | 25 | | 4221 | |
| Summary of Itemized Deductions (See page 21 of instructions.) | 26 | Add lines 7, 12, 16, 20, 21, and 25 | 26 | | 133961 | |
| | 27 | If you checked Form 1040 { Filing Status box 2 or 5, write \$3,400 } { Filing Status box 1 or 4, write \$2,300 } { Filing Status box 3, write \$1,700 } | 27 | | 3600 | |
| | 28 | Subtract line 27 from line 26. Write your answer here and on Form 1040, line 34a. (If line 27 is more than line 26, see the instructions for line 28 on page 21.) | 28 | | 130361 | |

Schedule B—Interest and Div

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

RONALD W. & NANCY D. REAGAN

Part I
Interest Income
(See pages 9 and 21 of instructions.)
Also complete Part III.

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

| Interest Income other than interest from All-Savers Certificates | | Amount |
|--|---|---------|
| 1 Interest income from seller-financed mortgages. (See instructions and show name of payor.) ▶ <u>HALPERNS 24,012 BANK OF AMERICA TRUSTEE 43,778</u> | 1 | 67,190 |
| 2 Other interest income (list name of payor) ▶ | | |
| <u>BANK OF AMERICA</u> | - | 9,449 |
| <u>PENN. MUTUAL LIFE INS.</u> | | 396 |
| <u>MASS. MUTUAL LIFE INS.</u> | | 747 |
| <u>RONALD REAGAN QUALIFIED</u> | 2 | 86,192 |
| <u>BLIND TRUST I.D. No.</u> | | 5 |
| <u>HOME SAVINGS</u> | | |
| 3 Add lines 1 and 2 | 3 | 164,029 |
| Interest from All-Savers Certificates (ASCs). (See page 22.) | | Amount |
| 4 | 4 | |
| 5 Add amounts on line 4 | 5 | |
| 6 Write the amount of your ASC exclusion from the worksheet on page 22 of instructions | 6 | |
| 7 Subtract line 6 from line 5 | 7 | |
| 8 Add lines 3 and 7. Write your answer here and on Form 1040, line 8 | 8 | 164,029 |

Part II
Dividend Income
(See pages 9 and 22 of instructions.)
Also complete Part III.

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

| Name of payor | Amount |
|--|-----------|
| 9 <u>RONALD REAGAN QUALIFIED</u> | |
| <u>BLIND TRUST - I.D. No.</u> | 28,830 |
| 10 Add amounts on line 9 | 10 28,830 |
| 11 Capital gain distributions. Enter here and on line 15, Schedule D.* | 11 |
| 12 Nontaxable distributions. (See instructions for adjustment to basis.) | 12 |
| 13 Exclusion of qualified reinvested dividends from a public utility. (See page 22 of instructions.) | 13 |
| 14 Add lines 11, 12, and 13 | 14 |
| 15 Subtract line 14 from line 10. Write your answer here and on Form 1040, line 9a ▶ | 15 28,830 |

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

Part III
Foreign Accounts and Foreign Trusts
(See page 22 of instructions.)

| If you received more than \$400 of interest or dividends, OR if you had a foreign account or were a grantor of, or a transferor to, a foreign trust, you must answer both questions in Part III. | Yes | No |
|---|-----|----|
| 16 At any time during the tax year, did you have an interest in or a signature or other authority over a bank account, securities account, or other financial account in a foreign country? (See page 23 of the instructions for exceptions and filing requirements for Form 90-22.1.) If "Yes," write the name of the foreign country ▶ | | X |
| 17 Were you the grantor of, or transferor to, a foreign trust which existed during the current tax year, whether or not you have any beneficial interest in it? If "Yes," you may have to file Forms 3520, 3520-A, or 926 | | X |

**SCHEDULE D
(FORM 1040)**

Capital Gains and Losses

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on this Schedule are gains and losses on stocks,
gains (but not losses) on personal assets such as a second home.

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

Department of the Treasury
Internal Revenue Service

1983

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(attach) as shown on Form 1040

Your social security number

RONALD W. & NANCY D. REAGAN

PART I.—Short-term Capital Gains and Losses—Assets Held One Year or Less

| a. Description of property (Example, 100 shares 7% preferred of T Co.) | b. Date acquired (Mo., day, yr.) | c. Date sold (Mo., day, yr.) | d. Gross sales price | e. Cost or other basis, plus expense of sale | f. LOSS If column (c) is more than (d) subtract (d) from (e) | g. GAIN If column (f) is more than (e) subtract (e) from (d) |
|--|--|------------------------------------|----------------------|--|---|---|
| 1 | | | | | | |
| 2 | Short-term gain from sale or exchange of a principal residence from Form 2119, lines 7 or 11. | | | | 2 | |
| 3 | Short-term capital gain from installment sales from Form 6252, line 21 or 29. | | | | 3 | |
| 4 | Net short-term gain or (loss) from partnerships, S corporations, and fiduciaries. BLIND TRUST | | | | 4 | (50,243) |
| 5 | Add lines 1 through 4 in column f and column g. | | | | 5 | (50,243) |
| 6 | Combine columns f and g of line 5 and enter the net gain or (loss). | | | | 6 | (50,243) |
| 7 | Short-term capital loss carryover from years beginning after 1969. | | | | 7 | (|
| 8 | Net short-term gain or (loss), combine lines 6 and 7. | | | | 8 | (50,243) |

PART II.—Long-term Capital Gains and Losses—Assets Held More Than One Year

| | | | | | | |
|----|--|--|--|--|----|--------|
| 9 | | | | | | |
| 10 | Long-term gain from sale or exchange of a principal residence from Form 2119, lines 7, 11, 16 or 18. | | | | 10 | |
| 11 | Long-term capital gain from installment sales from Form 6252, line 21 or 29. | | | | 11 | |
| 12 | Net long-term gain or (loss) from partnerships, S corporations, and fiduciaries. BLIND TRUST | | | | 12 | 38,818 |
| 13 | Add lines 9 through 12 in column f and column g. | | | | 13 | 38,818 |
| 14 | Combine columns f and g of line 13 and enter the net gain or (loss). | | | | 14 | 38,818 |
| 15 | Capital gain distributions. | | | | 15 | |
| 16 | Enter gain from Form 4797, line 6(a)(1). | | | | 16 | |
| 17 | Combine lines 14 through 16. | | | | 17 | 38,818 |
| 18 | Long-term capital loss carryover from years beginning after 1969. | | | | 18 | (|
| 19 | Net long-term gain or (loss), combine lines 17 and 18. | | | | 19 | 38,818 |

Note: Complete the back of this form. However, if you have capital loss carryovers from years beginning before 1970, do not complete Parts III or IV. See Form 4798 instead.

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PART III.— Summary of Parts I and II

94-4301

| | | | |
|----|--|----|----------|
| 20 | Combine lines 8 and 19, and enter the net gain or (loss) here | 20 | (11,425) |
| | Note: If line 20 is a loss, skip lines 21 through 23 and complete lines 24 and 25. If line 20 is a gain complete lines 21 through 23 and skip lines 24 and 25. | | |
| 21 | If line 20 shows a gain, enter the smaller of line 19 or line 20. Enter zero if there is a loss or no entry on line 19 | 21 | |
| 22 | Enter 60% of line 21 | 22 | |
| | If line 22 is more than zero, you may be liable for the alternative minimum tax. See Form 6251. | | |
| 23 | Subtract line 22 from line 20. Enter here and on Form 1040, line 13 | 23 | |
| 24 | If line 20 shows a loss, enter one of the following amounts: a. If line 8 is zero or a net gain, enter 50% of line 20; b. If line 19 is zero or a net gain, enter line 20; or c. If line 8 and line 19 are net losses, enter amount on line 8 added to 50% of the amount on line 19 | 24 | (11,425) |
| 25 | Enter here and as a loss on Form 1040, line 13, the smallest of: a. The amount on line 24; b. \$3,000 (\$1,500 if married and filing a separate return); or c. Taxable income, as adjusted | 25 | (3,000) |

PART IV.—Complete this Part Only if You Elect Out of the Installment Method And Report a Note or Other Obligation at Less Than Full Face Value

Check here if you elect out of the installment method.
 Enter the face amount of the note or other obligation ▶
 Enter the percentage of valuation of the note or other obligation ▶

PART V.—Computation of Post-1969 Capital Loss Carryovers from 1983 to 1984

(Complete this part if the loss on line 24 is more than the loss on line 25)
 Note: You do not have to complete Part V on the copy you file with IRS.

Section A.—Short-term Capital Loss Carryover

| | | | |
|----|---|----|--|
| 26 | Enter loss shown on line 8; if none, enter zero and skip lines 27 through 30 then go to line 31. | 26 | |
| 27 | Enter gain shown on line 19. If that line is blank or shows a loss, enter zero | 27 | |
| 28 | Reduce any loss on line 26 to the extent of any gain on line 27 | 28 | |
| 29 | Enter smaller of line 25 or line 28 | 29 | |
| 30 | Subtract line 29 from line 28. This is your short-term capital loss carryover from 1983 to 1984 | 30 | |

Section B.—Long-term Capital Loss Carryover

| | | | |
|----|---|----|--|
| 31 | Subtract line 29 from line 25 (Note: If you skipped lines 27 through 30, enter amount from line 25) | 31 | |
| 32 | Enter loss from line 19; if none, enter zero and skip lines 33 through 36 | 32 | |
| 33 | Enter gain shown on line 8. If that line is blank or shows a loss, enter zero | 33 | |
| 34 | Reduce any loss on line 32 to the extent of any gain on line 33 | 34 | |
| 35 | Multiply amount on line 31 by 2 | 35 | |
| 36 | Subtract line 35 from line 34. This is your long-term capital loss carryover from 1983 to 1984 | 36 | |

SCHEDULE E
(Form 1040)

Supplemental Income

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15-0074

Department of the Treasury
Internal Revenue Service

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

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

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Name(s) as shown on Form 1040

Year social security number

RONALD W. & NANCY D. REAGAN

PART I—Rent and Royalty Income or Loss

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

Description of Properties (Show kind and location for each)

Property A... VACANT LAND (FOR RADIO STATION) SANTA BARBARA, CA
 Property B... VACANT LAND (FOR RADIO REPEATER STATION) SANTA BARBARA, CA
 Property C

Rental and Royalty Income

| | Properties | | | Totals (Add columns A, B, and C) |
|----------------------|------------|------|---|-------------------------------------|
| | A | B | C | |
| 3 a Rents received | 2000 | 1600 | | 3600 |
| b Royalties received | | | | |

Rental and Royalty Expenses

| | A | B | C | Totals |
|--|---|---|---|--------|
| 4 Advertising | | | | |
| 5 Auto and travel | | | | |
| 6 Cleaning and maintenance | | | | |
| 7 Commissions | | | | |
| 8 Insurance | | | | |
| 9 Interest | | | | |
| 10 Legal and other professional fees | | | | |
| 11 Repairs | | | | |
| 12 Supplies | | | | |
| 13 Taxes (Do not include Windfall Profit Tax here. See Part III, line 37.) | | | | |
| 14 Utilities | | | | |
| 15 Wages and salaries | | | | |
| 16 Other (list) ▶ | | | | |

| | | | | | |
|--|----|------|------|--|------|
| 17 Total expenses other than depreciation and depletion. Add lines 4 through 16 | 17 | | | | 17 |
| 18 Depreciation expense (see instructions), or depletion | 18 | | | | 18 |
| 19 Total. Add lines 17 and 18 | 19 | | | | |
| 20 Income or (loss) from rental or royalty properties. Subtract line 19 from line 3a (rents) or 3b (royalties) | 20 | 2000 | 1600 | | |
| 21 Add properties with profits on line 20, and write the total profits here | 21 | | | | 3600 |
| 22 Add properties with losses on line 20, and write the total (losses) here | 22 | | | | |
| 23 Combine amounts on lines 21 and 22, and write the net profit or (loss) here | 23 | | | | 3600 |
| 24 Net farm rental profit or (loss) from Form 4835, line 49 | 24 | | | | |
| 25 Total rental or royalty income or (loss). Combine amounts on lines 23 and 24, and write the total here. If Parts II, III, and IV on page 2 do not apply to you, write the amount from line 25 on Form 1040, line 18. Otherwise, include the amount in line 39 on page 2 of Schedule E | 25 | | | | 3600 |

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

Your social security number

PART II.—Income or Losses from Partnerships, Estates or Trusts, or S Corporations

If you report a loss below, and have amounts invested in that activity for which you are not at risk, you may have to file Form 6199. See instructions.

| | (a) Name | (b) Check if foreign partnership | (c) Employer identification number | (d) Net loss (See instructions for at-risk restrictions) | (e) Net income |
|-------------------|---|----------------------------------|------------------------------------|--|----------------|
| Partnerships | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | 26 Add amounts in columns (d) and (e) and write the total(s) here | | | 26 (--) | |
| | 27 Combine amounts in columns (d) and (e), line 26, and write the net income or (loss) | | | 27 | |
| | 28 Deduction for section 179 property (from Form 1065, Schedule K-1). (See instructions for limitations.) | | | 28 () | |
| | 29 Total partnership income or (loss). Combine amounts on lines 27 and 28. Write the total here and include in line 39 below | | | 29 | |
| Estates or Trusts | | | | | |
| | | | | | |
| | 30 Add amounts in columns (d) and (e) and write the total(s) here | | | 30 () | |
| | 31 Total estate or trust income or (loss). Combine amounts in columns (d) and (e), line 30. Write the total here and include in line 39 below | | | 31 | |
| S Corporations | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | 32 Add amounts in columns (d) and (e) and write the total(s) here | | | 32 () | |
| | 33 Combine amounts in columns (d) and (e), line 32, and write the net income or (loss) here | | | 33 | |
| | 34 Deduction for section 179 property (from Form 1120S, Schedule K-1). (See instructions for limitations.) | | | 34 () | |
| | 35 Total S corporation income or (loss). Combine amounts on lines 33 and 34. Write the total here and include in line 39 below | | | 35 | |

PART III.—Windfall Profit Tax Summary

| | | | |
|----|---|--------|--|
| 36 | Windfall profit tax credit or refund received in 1983 (see instructions) | 36 | |
| 37 | Windfall profit tax withheld in 1983 (see instructions) | 37 () | |
| 38 | Combine amounts on lines 36 and 37. Write the total here and include in line 39 below | 38 | |

PART IV.—Summary

| | | | |
|----|--|----|--|
| 39 | TOTAL income or (loss). Combine lines 25, 29, 31, 35, and 38. Write total here and on Form 1040, line 18 ▶ | 39 | |
| 40 | Farmers and fishermen: Write your share of GROSS FARMING AND FISHING INCOME applicable to Parts I and II | 40 | |

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

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

Form 6252

Computation of Installment Sale

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REG-1545-022R

1983

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Department of the Treasury Internal Revenue Service

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

Name(s) as shown on tax return

RONALD W. & NANCY D. REAGAN

Identifying number

- A Description of property REFERENCE
B Date acquired (month, day, and year) 11-55
C Date sold (month, day, and year) 6-29-82
D Was property sold to a related party after May 14, 1980?
E If the answer to D is "Yes," was the property a marketable security?

PART I.—Computation of Gross Profit and Contract Price (Complete this part for year of sale only.)

Table with 13 rows and 3 columns for Part I calculations. Includes rows for selling price, mortgages, cost of property, depreciation, and gross profit.

PART II.—Computation of Taxable Part of Installment Sale (Complete this part for year of sale and any year you receive a payment.)

Table with 7 rows and 3 columns for Part II calculations. Includes rows for gross profit ratio, payments received, and taxable part of installment sale.

PART III.—Information and Computation for Related Party Installment Sale (Do not complete this part if you received the final installment payment this tax year.)

- F Name, address, and taxpayer identifying number of related party
G Did the related party, during this tax year, resell or dispose of the property?
H If the answer to question G is "Yes," complete lines 22 through 29 below unless one of the following conditions is met...
22 Selling price of property sold by related party
23 Enter contract price from line 13 for year of first sale
24 Enter the smaller of line 22 or line 23
25 Total payments received by the end of your 1983 tax year.
26 Subtract line 25 from line 24.
27 Multiply line 26 by line 14 for year of first sale.
28 Part of line 27 that is ordinary income under recapture rules.
29 Subtract line 28 from line 27.

For Paperwork Reduction Act Notice, see back of form.

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Instructions*(Section references are to the Internal Revenue Code)***Paperwork Reduction Act Notice**

We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

A. Purpose of Form

Use Form 6252 to report income from the following type of sale if you are not a dealer and are to receive any payment (including payments from sales reported on the installment method prior to 1980) in a tax year after the year of sale:

- A sale of real property.
- A casual sale of personal property, other than inventory.

Use Form 6252 unless you elect not to report the sale on the installment method. If you want to elect out, see the instructions for your Schedule D or Form 4797. If you do not use the installment method, report the sale on your Schedule D or Form 4797.

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

If you sold property placed in service after 12/31/80 on the installment method and you had elected to treat part of the cost as an expense under section 179, the following applies. Taxpayers, other than partnerships, report the deduction you took under section 179 as ordinary income on Form 4797, Part II, line 11 for the year of sale. Partnerships, report it on Schedule K-1 (Form 1065), line 18c. Do not report more than the gain from the sale of this property figured by reducing basis by the section 179 deduction.

Dealers in real or personal property may use the installment method, but should not use this form. Instead they should report the sale directly on their tax return.

B. What Parts to Complete

For the Year of Sale—Complete questions A through E, Part I, and Part II.

For Years After the Year of Sale—Complete questions A through E and Part II, for any year in which you receive a payment from an installment sale.

Related Party Sales—If you sold marketable securities to a related party defined in instruction C, complete the form for every year of the installment agreement, whether or not you received a payment. For a year after the year of sale, complete questions A through E and Part III if you did not receive a payment during the year. (If you received a payment, also complete Part II.) If you sold property other than marketable securities to a related party, complete the form for the year of sale and for 2 years after the year of sale, regardless of whether you received any payments. If during this 2-year period you did not receive a payment, complete questions A

C. Installment Sales to Related Party

A related party is your spouse, child, grandchild, parent, or a related corporation, partnership, estate, or trust.

If one of the exceptions in Part III applies, check the appropriate box and do not complete lines 22 through 29. If you can establish that tax avoidance was not a principal purpose for either disposition, attach an explanation. The following are some examples that are not tax avoidance:

- The second disposition is also an installment sale and the payment terms are equal to or longer than the first installment sale.
- The property sold is not real property or real property improvements, and it is used by the related purchaser as inventory for sale in the ordinary course of conducting a trade or business.
- The second disposition is a charitable contribution but not a bargain sale, and the property is capital-gain type property for which an election under section 170(b)(1)(C)(ii) is not in effect.
- Certain tax-free transfers, certain like-kind exchanges, and in some cases bankruptcy of the related buyer.

D. Sale of Depreciable Property to Related Party

If you sell depreciable property to either your spouse or an 80%-owned entity, installment sale rules do not apply, unless it is established to the satisfaction of the Internal Revenue Service that tax avoidance was not a principal purpose for the sale.

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

Line-By-Line Instructions

For purposes of this form, do not include interest or carrying charges received, or unstated interest. For information on unstated interest, see Publication 537.

Line 1—Selling price.—Enter the money, face amount of the installment obligation, and the fair market value of other property, such as the buyer's note, that you received or will receive in exchange for the property sold. Include on line 1 any existing mortgage or other debt the buyer assumes or takes the property subject to.

If there is no stated maximum selling price, such as in a contingent sale, attach a schedule showing the computation of gain, and enter the taxable part on line 19 (and 27 if Part III applies). See the regulations under section 453.

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

For information on wrap a round

Line 4—Cost or other basis of property sold.—Enter the original cost and other expenses you incurred in buying the property. Add the cost of improvements, etc. and subtract any casualty losses previously allowed. For more information, see Publication 531, *Basis of Assets*.

For purposes of this form, do not reduce line 4 or increase line 5 by any deduction taken in 1982 or later, under section 179.

Line 5—Depreciation allowed or allowable.—Enter all depreciation or amortization you deducted or should have deducted from the date of purchase until the date of sale.

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

Line 14—Gross profit ratio.—Enter the gross profit ratio determined in the year of sale whether or not you filed Form 6252 for that year.

Line 16—Payments received during the year.—Enter all money you received and the fair market value of any property you received in 1983. Include as payments any amount withheld to pay off a mortgage or other debt, such as brokers' and legal fees. Do not include the buyer's note, or any mortgage or other liability assumed by the buyer. If you did not receive any payments in 1983, enter zero.

If an amount was entered on line 24 in prior years, do not include it on this line. Include it, however, on line 18.

Line 18—Payments received in prior years.—Enter all money and the fair market value of property you received before 1983 from the sale.

Lines 20 and 28—Part or all of the gain from this sale may be subject to recapture as ordinary income. See Form 4797, Part III and the instructions to Part IV of Form 4797.

Lines 21 and 29—For trade or business property—Enter this amount on Form 4797, line 3 if the property was held more than one year. For years after the year of sale, if you do not otherwise have to use Form 4797, enter it directly on Schedule D as a long-term capital gain on the line identified as from Form 6252. If the property was held one year or less, enter it on Form 4797, line 12.

For capital assets—Enter this amount on Schedule D, as short-term or long-term gain. Use the lines identified as from Form 6252.

Line 22—If in 1983, the related party sold only part of the property from the original sale, enter the selling price of the part of the property resold. If part was sold in an earlier year and part was sold this year, enter the cumulative selling price.

RONALD W. & NANCY REAGAN
 INCOME TAX RETURN - 1983

| WAGES | GROSS | FEDERAL CALIFORNIA | | SDT |
|---|--------|--------------------|------------|------|
| | | INCOME TAX | INCOME TAX | |
| LINE 7, PAGE 1 - SALARY & OTHER COMPENSATION | | | | |
| U. S. GOVERNMENT | 200000 | 67149 | 0 | |
| TANDEM PRODUCTIONS | 596 | 114 | 19 | 5 |
| ANTHONY PRODUCTIONS | 345 | 41 | 5 | 3 |
| NORMAN LEAR, ETC. | 596 | 119 | 18 | 5 |
| | 201537 | 67423 | 42 | 13 |
| PENSION | | | | |
| LINE 16 | 26538 | 1742 | 0 | |
| TOTAL TAX WITHHELD | | 69165 | 42 | |
| OTHER INCOME | | | | |
| LINE 21, PAGE 1 - INCOME FROM CURRENT OR PAST WRITING | | | | |
| (W) ADVANCES FROM BOOK AND PAYMENTS FOR FOREIGN RIGHTS | | | | 1500 |

RONALD W. & NANCY D. REAGAN
INCOME TAX RETURN - 1983

~~CONFIDENTIAL~~ 94-7

CONTRIBUTIONS OTHER THAN
CASH

THE COLLEAGUES
LOS ANGELES, CA.

ASSORTED HOUSEHOLD
ACCESSORIES - APPRAISAL
ATTACHED - BY JOHN
GOOD IMPORTS

\$ 240

U.S. EQUESTRIAN ASSOC.
LOS ANGELES, CA.

HORSE BLANKET DONATED
FOR BENEFIT OF U.S.
EQUESTRIAN TEAM

90

TOTAL

\$ 330



JOHN GOOD IMPORTS

8469 MELROSE PLACE • LOS ANGELES 90069 • (213) 655-6484

APPRAISAL

Mrs Ronald Reagan
16690 The White House
Washington, D.C. 20006

I have seen and appraised the following items of Mrs Ronald Reagan.

Assorted Table Linens
Assorted glassware
Assorted household accessories
in the amount of \$240.00



September 28, 1982

94-4801

DONOR President and Mrs. Ronald Reagan DATE July 6, 1988
ITEM Horse Blanket & Carrying bag VALUE BY DONOR \$90.00
SECURED BY T. J. Cantor

(Formal acknowledgement & receipt to follow in mail.)



UNITED STATES EQUINE TEAM, INC

2126 Corner Ave., Los Angeles, CA 90025

213 879-1415

94-8801

March 15, 1984

Mrs. Kay Paletta
c/o Gibson, Dunn and Crutcher
333 S. Grand Ave., Suite 4720
Los Angeles, CA 90071

Dear Mrs. Paletta,

The U. S. Equestrian Team is so very grateful for the horse blanket and carrying case received on August 15, 1983.

The value of the blanket was \$90.00, but it sold at our auction for much more than this value.

The Regan's generosity will be remembered for a long time.

Sincerely,

Garianne C. Rubenstein
Benefit Coordinator

Ronald W. and Nancy D. Reagan
 Income Tax Return - 1983
 Miscellaneous Deductions

94-4801

Legal Fees - Gibson, Dunn & Crutcher

I. General Matters - Blind Trust:

Continuing review and advice with respect to provisions of Ethics In Government Act and regulations applicable to blind trust.

\$1,400

II. General Matters - Financial Disclosure:

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

2,500

III. General Matters - Business:

Reviewing periodic statements from Bank of America as custodian and other income sources, and analyzing income and income projections; coordinating communications between trustees and custodian in regard to management of 1966 Trust matters; preparing financial statements, including detailed summary of assets and income received from the 1966 Trust and apart from the 1966 Trust, and conferring with respect to same; advice as to copyright matters, literary property questions, Guild agreements and re-showings of prior filmings, and as to matters stemming from AFTRA contracts.

\$,400

Ronald W. and Nancy D. Reagan
 Income Tax Return - 1983
 Miscellaneous Deductions

82-101

Legal Fees - Gibson, Dunn & Crutcher

IV. Tax Return Preparations:

Preparation of 1982 federal and California joint income tax returns; preparation of Declaration of Estimated Tax for the 1983 year for federal and California purposes; financial planning to meet income tax liabilities; preparing and filing county tax forms; preparation of employer's tax returns required under federal and state law.

\$6,800

V. Handling of 1981 Tax Audit:

Continuing and concluding work with respect to federal income tax audit for 1981, including meetings with and discussions with Internal Revenue Service agent, furnishing information requested, and related matters.

4,100

VI. Handling of 1982 Tax Audit:

Work with respect to federal income tax audit for 1982, including meetings with and discussions with Internal Revenue Service agent, assembling and furnishing information requested, research as to questions of law, and related matters.

8,800

VII. General Matters - Tax Advice:

Consideration and advice with respect to various tax matters, including particularly questions as to income tax basis, treatment of gain upon sale of real property, and other income tax issues; 1983 tax planning; determining liability for various property taxes, employee taxes and returns.

2,500

Ronald W. and Nancy D. Reagan
Income Tax Return - 1983
Miscellaneous Deductions

Legal Fees - Gibson, Dunn & Crutcher

84-101

VIII. Rancho California Property:

Work with respect to sale of Rancho California property, including monitoring status of payments, property sales, and ability of payor to fulfill his obligations.

\$700

Total

\$32,200