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For the year January 1-December 31, 1981, or other tax year beginning 1981, ending 19 GME No. 2545-0074

Use IRS label. Other-wise, please print or type.

FT **RONALD W & NANCY D REAGAN & ROY D MILLER** Last name **D95 3001** Your social security number **90071**

515 S FLOWER ST LOS ANGELES CA Spouse's social security no.

Your occupation **U.S. President** Spouse's occupation **First Lady**

Presidential Election Campaign Do you want \$1 to go to this fund? Yes No

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

Note: Checking "Yes" will not increase your tax or reduce your refund.

Filing Status

1 Single

2 Married filing joint return (even if only one had income)

3 Married filing separate return. Enter spouse's social security no. above and full name here

4 Head of household (with qualifying person). (See page 6 of instructions.) If he or she is your unmarried child, enter child's name

5 Qualifying widow(er) with dependent child (Year spouse died \rightarrow 19). (See page 6 of instructions.)

Exemptions

Always check the box labeled Yourself. Check other boxes if they apply.

a Yourself 65 or over Blind

b Spouse 65 or over Blind

c First names of your dependent children who lived with you

4 Other dependents:

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

Enter number of boxes checked on 6a and b **3**

Enter number of children listed on 6c

Enter number of other dependents entered in boxes above **3**

Total number of exemptions claimed **3**

Income

Please attach Copy B of your Forms W-2 here.

If you do not have a W-2, see page 5 of instructions.

Please attach check or money order here.

Line	Description	Amount
7	Wages, salaries, tips, etc. (Schedule attached)	143,526
8a	Interest income (attach Schedule B if over \$400 or you have any All-Savers interest)	152,866
8b	Dividends (attach Schedule B if over \$400)	2,200
8c	Total. Add lines 8a and 8b	157,126
8d	Exclusion (See page 9 of instructions)	400
9	Subtract line 8d from line 8c (but not less than zero)	156,726
9	Refunds of State and local income taxes (do not enter an amount unless you deducted those taxes in an earlier year—see page 9 of instructions)	
10	Alimony received	
11	Business income or (loss) (attach Schedule C)	
12	Capital gain or (loss) (attach Schedule D)	(118)
13	40% of capital gain distributions not reported on line 12 (See page 9 of instructions)	
14	Supplemental gains or (losses) (attach Form 4797)	
15	Fully taxable pensions and annuities not reported on line 16	22,107
16a	Other pensions and annuities. Total received	
16b	Taxable amount, if any, from worksheet on page 10 of instructions	
17	Rents, royalties, partnerships, estates, trusts, etc. (attach Schedule E)	3,600
18	Farm income or (loss) (attach Schedule F)	
19a	Unemployment compensation (insurance). Total received	
19b	Taxable amount, if any, from worksheet on page 10 of instructions	
20	Other income (state nature and source—see page 11 of instructions)	42,425
21	Total income. Add amounts in column for lines 7 through 20	412,826

Adjustments to Income

(See instructions on page 11)

Line	Description	Amount
22	Moving expense (attach Form 3903 or 3903F)	6,006
23	Employee business expenses (attach Form 2106)	
24	Payments to an IRA (enter code from page 11)	
25	Payments to a Keogh (H.R. 10) retirement plan	
26	Interest penalty on early withdrawal of savings	
27	Alimony paid	
28	Disability income exclusion (attach Form 2440)	
29	Other adjustments—see page 12	
30	Total adjustments. Add lines 22 through 29	6,006

Adjusted Gross Income

31 Adjusted gross income. Subtract line 30 from line 21. If this line is less than \$10,000, see "Earned Income Credit" (line 57) on page 15 of instructions. If you want IRS to figure your tax, see page 3 of instructions

31 **412,736**

DOC 82-4877

THE WHITE HOUSE

Office of the Press Secretary

For Immediate Release

April 16, 1982

The President and Mrs. Reagan today released their U.S. Individual Income Tax Return for 1981, which is attached.

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Withholdings:

Federal California State District
 Gross income tax income tax F.I.C.A. insurance

Item 7 Page 1 - Salary and
 Other Compensation -

U. S. Government (H)	159,167	64,267	0	0	0
Jack Barry Estate (for TV clips for "A Love Letter to Jack Barry") (H)	7500	483	97	167	15
Chen Enterprises (for re-use of TV appearances) (H)	1500	457	117	100	5
Mike Douglas Productions (W)	600	93	11	40	4
	162,167	65,300	225	307	24

Item 8 Page 1 - Income from Current or Past Writings
 and from Past Publications, or Other Sources:-

Check for prior year TV appearance	(W)	153
Reimbursement of 1979 travel expenses related to prior business activity - deducted from prior year income	(-)	100
Fee for reprint of item in T.V. Guide	(H)	75
Payment from Reader Digest	(H)	25
Payment for radio program of prior year	(H)	270
Advances for book set payments for foreign rights:-		
Japanese rights		3500
Less - Commissions paid to American and Japanese agencies		220
		3280
Advances and other payments received for book		29,183
	(W)	31,3

29,35

Name(s) as shown on Form 1040

Your social security number

Ronald W. + Nancy D. Pearson

Medical and Dental Expenses (Do not include expenses reimbursed or paid by others.) (See page 17 of Instructions.)

Contributions (See page 19 of Instructions.)

- 1 One-half (but not more than \$150) of insurance premiums you paid for medical care. (Be sure to include in line 10 below.) ▶ *150*
- 2 Medicine and drugs
- 3 Enter 1% of Form 1040, line 31
- 4 Subtract line 3 from line 2. If line 3 is more than line 2, enter zero
- 5 Balance of insurance premiums for medical care not entered on line 1
- 6 Other medical and dental expenses:
 - a Doctors, dentists, nurses, etc.
 - b Hospitals
 - c Transportation
 - d Other (itemize—include hearing aids, dentures, eyeglasses, etc.) ▶

- 21 a Cash contributions (If you gave \$3,000 or more to any one organization, report those contributions on line 21b). *5,065*
- b Cash contributions totaling \$3,000 or more to any one organization (show to whom you gave and how much you gave) ▶

- 22 Other than cash (see page 19 of Instructions for required statement) *(see add)* *5,030*
- 23 Carryover from prior years
- 24 Total contributions (add lines 21a through 23). Enter here and on line 36 ▶ *11,895*

Casualty and Theft Losses (You must attach Form 4684 if line 29 is \$1,000 or more, OR if certain other situations apply.) (See page 19 of Instructions.)

- 25 Loss before reimbursement
- 26 Insurance or other reimbursement you received or expect to receive
- 27 Subtract line 26 from line 25. If line 26 is more than line 25, enter zero
- 28 Enter \$100 or amount from line 27, whichever is smaller
- 29 Total casualty or theft loss(es) (subtract line 28 from line 27). Enter here and on line 37 ▶

Miscellaneous Deductions (See page 19 of Instructions.)

- 30 a Union dues *66*
- b Tax return preparation fee
- 31 Other (itemize) ▶ *Schedule attached* *75,453*
Ronald Pearson qualified blind Trust - NY, to the Pearson Trust on sale of securities *195*
- 32 Total miscellaneous deductions (add lines 30a through 31). Enter here and on line 38 *75,714*

State and Local Taxes (See page 20 of Instructions.)

- 33 Total medical and dental—from line 10 *150*
- 34 Total taxes—from line 16 *29,185*
- 35 Total interest—from line 20 *23,299*
- 36 Total contributions—from line 24 *11,895*
- 37 Total casualty or theft loss(es)—from line 29
- 38 Total miscellaneous—from line 22 *75,714*
- 39 Add lines 33 through 38 *105,343*

- 40 If you checked Form 1040, Filing Status box:
 - 2 or 5, enter \$3,400
 - 1 or 4, enter \$2,300
 - 3, enter \$1,700

- 41 Subtract line 40 from line 39. Enter here and on Form 1040, line 32b. (If line 40 is more than line 39, see the Instructions for line 41 on page 20.) ▶ *7,400*
101,943

- 11 State and local income *32,438*
- 12 Real estate *5,064*
- 13 a General sales (see sales tax tables) *608*
- b General sales on motor vehicles
- 14 Personal property *75*
- 15 Other (itemize) ▶

- 16 Total taxes (add lines 11 through 15). Enter here and on line 34 ▶ *39,185*

Miscellaneous Expenses (See page 18 of Instructions.)

- 17 Home mortgage
- 18 Credit and charge cards
- 19 Other (itemize) ▶ *Caroline note* *21,338*
Life insurance loans *3,887*
to additional Federal
Calif. taxes 1978 + 1979 *2,934*

- 20 Total interest expense (add lines 17 through 19). Enter here and on line 35 ▶ *25,200*

Capital Gains and Losses (Examples of property to be reported on this Schedule are gains and losses on stocks, bonds, and similar investments, and gains (but not losses) on personal assets such as a home or jewelry.)

► Attach to Form 1040.

► See Instructions for Schedule D (Form 1040).

Name(s) as shown on Form 1040

82-4877

Your social security number

Ronald W. + Tracy F. Pagan

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

a. Kind of property and description (Example, 100 shares 7% preferred of "Z" Co.)	b. Date acquired (Mo., day, yr.)	c. Date sold (Mo., day, yr.)	d. Gross sales price less expense of sale	e. Cost or other basis, as adjusted (See instructions page 23)	f. LOSS If column (e) is more than (d) subtract (d) from (e)	g. GAIN If column (d) is more than (e) subtract (e) from (d)
1						

2a Gain from sale or exchange of a principal residence held one year or less, from Form 2119, lines 7 or 11

b Short-term capital gain from installment sales from Form 6252, line 19 or 27

3 Enter your share of net short-term gain or (loss) from partnerships and fiduciaries (115)

4 Add lines 1 through 3 in column f and column g (115)

5 Combine line 4, column f and line 4, column g and enter the net gain or (loss) (115)

6 Short-term capital loss carryover from years beginning after 1969 ()

7 Net short-term gain or (loss), combine lines 5 and 6 (115)

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

B						

9a Gain from sale or exchange of a principal residence held more than one year, from Form 2119, lines 7, 11, 16 or 18

b Long-term capital gain from installment sales from Form 6252, line 19 or 27

10 Enter your share of net long-term gain or (loss) from partnerships and fiduciaries ()

11 Add lines 8 through 10 in column f and column g

12 Combine line 11, column f and line 11, column g and enter the net gain or (loss)

13 Capital gain distributions

14 Enter gain from Form 4797, line 5(a)(1)

15 Enter your share of net long-term gain from small business corporations (Subchapter S)

16 Combine lines 12 through 15 ()

17 Long-term capital loss carryover from years beginning after 1969 ()

18 Net long-term gain or (loss), combine lines 16 and 17

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

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 I Interest Income

If you received more than \$400 in interest or you received any interest from an All-Savers Certificate, you must complete Part I and list ALL interest received. Also complete Part III if you received more than \$400 in interest. See page 8 of the Instructions to find out what interest to report. Then answer the questions in Part III, below. If you received interest as a nominee for another, or you received or paid accrued interest on securities transferred between interest payment dates, please see page 20 of the Instructions.

Name of payer	Amount
1a Interest income (other than qualifying interest from All-Savers Certificates).	
<i>U.S. Treasury Bills</i>	<i>3,147</i>
<i>The Bank of California</i>	
<i>Successor Trust</i>	<i>51,482</i>
<i>Bank of America City of Deposit</i>	<i>13,772</i>
<i>" " " " " "</i>	<i>5,625</i>
<i>" " " " " "</i>	<i>2,348</i>
<i>Massachusetts Mutual Life Ins. Co.</i>	<i>674</i>
<i>First National Life Ins. Co.</i>	<i>315</i>
<i>Lowell Oregon Qualified</i>	
<i>Blind Trust (fid.)</i>	
<i>U.S. Govt. Obligations</i>	<i>14,410</i>
<i>Other interest</i>	<i>60,129</i>
1b Total. Add above amounts	<i>153,866</i>
1c Qualifying interest from All-Savers Certificates. (List payers and amounts even if \$400 or less.) See page 20 of Instructions.	
1d Total.	
1e Exclusion (See page 20 of Instructions)	
1f Subtract line 1e from line 1d.	
Caution: No part of the amount on line 1f may be excluded on Form 1040, line 8d.	
2 Total interest income (add lines 1b and 1f). Enter here and on Form 1040, line 8a	<i>153,866</i>

Part II Dividend Income

If you received more than \$400 in gross dividends (including capital gain distributions) and other distributions on stock, complete Part II and Part III. Please see page 9 of the Instructions. Then answer the questions in Part III, below. If you received dividends as a nominee for another, please see page 21 of the Instructions.

Name of payer	Amount
3 <i>Lowell Oregon Qualified</i>	
<i>Blind Trust (. . .)</i>	<i>3,270</i>
4 Total. Add above amounts	<i>3,270</i>
5 Capital gain distributions. Enter here and on line 13, Schedule D. See Note Below	
6 Nontaxable distributions (See Instructions for adjustment to basis)	
7 Total (add lines 5 and 6)	
8 Total dividend income (subtract line 7 from line 4). Enter here and on Form 1040, line 8b	<i>3,270</i>

Note: If you received capital gain distributions for the year and you do not need Schedule D to report any other gains or losses or to compute the alternative tax, do not file that schedule. Instead, enter 40% of your capital gain distributions on Form 1040, line 13.

Part III Foreign Accounts and Foreign Trusts

If you received more than \$400 of interest or dividends, OR if you had a foreign account or were a grantor of, or a transferor to, a foreign trust, you must answer both questions in Part III. Please see page 21 of the Instructions.

- 9 At any time during the tax year, did you have an interest in or a signature or other authority over a bank account, securities account, or other financial account in a foreign country? Yes No
- 10 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? Yes No

Part III Summary of Parts I and II

19	Combine lines 7 and 18, and enter the net gain or (loss) here. NOTE: If line 19 is a gain complete lines 20 through 22. If line 19 is a loss complete lines 23 and 24.	(118)
20	If line 19 shows a gain, enter the smaller of line 18 or line 19. Enter zero if there is a loss or no entry on line 18.	0
21	Enter 60% of line 20. If line 21 is more than zero, you may be liable for the alternative minimum tax. See Form 5251.	
22	Subtract line 21 from line 19. Enter here and on Form 1040, line 12.	(118)
23	If line 19 shows a loss, enter one of the following amounts: (i) If line 7 is zero or a net gain, enter 50% of line 19, (ii) If line 18 is zero or a net gain, enter line 19; or, (iii) If line 7 and line 18 are net losses, enter amount on line 7 added to 50% of the amount on line 18.	(118)
24	Enter here and as a loss on Form 1040, line 12, the smallest of: (i) The amount on line 23; (ii) \$3,000 (\$1,500 if married and filing a separate return); or, (iii) Taxable income, as adjusted.	(115)

Computation of Alternative Tax

Part IV (Complete this part if line 20 (or Form 4798, line 8) shows a gain and your tax rate is above 50%. See instructions page 23.)

25	Net short-term gain or (loss) from line 5, from sales or exchanges after June 9, 1981.	
26	Net long-term gain or (loss) from line 16, from sales or exchanges after June 9, 1981.	
27	If line 26 shows a gain, combine line 25 and line 26. If line 25 or this line shows a loss or zero, enter zero and do not complete rest of this part.	
28	Enter the smaller of line 26 or line 27.	
29	Enter the smaller of line 20 (or Form 4798, line 8) or line 28.	
30	Enter your Taxable Income from Form 1040, line 34.	
31	Enter 40% of line 29.	
32	Subtract line 31 from line 30. If line 31 is more than line 30, enter zero.	
33	Tax on amount on line 32. <input type="checkbox"/> Tax Rate Schedule X, Y, or Z; <input type="checkbox"/> Schedule G. (See instructions page 23).	
34	Enter 20% of line 29.	
35	Add lines 33 and 34. If the result is less than your tax using other methods, enter this amount on Form 1040, line 25 and check Schedule D box.	

Computation of Post-1969 Capital Loss Carryovers from 1981 to 1982

(Complete this part if the loss on line 23 is more than the loss on line 24)

Section A.—Short-term Capital Loss Carryover

36	Enter loss shown on line 7; if none, enter zero and skip lines 37 through 41—then go to line 42.	
37	Enter gain shown on line 18. If that line is blank or shows a loss, enter zero.	
38	Reduce any loss on line 36 to the extent of any gain on line 37.	
39	Enter amount shown on line 24.	
40	Enter smaller of line 25 or 29.	
41	Subtract line 40 from line 38. This is your short-term capital loss carryover from 1981 to 1982.	

Section B.—Long-term Capital Loss Carryover

42	Subtract line 40 from line 39 (Note: If you skipped lines 37 through 41, enter amount from line 24).	
43	Enter loss from line 18; if none, enter zero and skip lines 44 through 47.	
44	Enter gain shown on line 7. If that line is blank or shows a loss, enter zero.	
45	Reduce any loss on line 43 to the extent of any gain on line 44.	
46	Multiply amount on line 42 by 2.	
47	Subtract line 46 from line 45. This is your long-term capital loss carryover from 1981 to 1982.	

Part V Complete this Part Only if You are Electing Out of the Installment Method And are Reporting 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 ▶

SCHEDULE E

Supplemental Income Schedule

(Form 1040)

82-4877

1981

Department of the Treasury
Internal Revenue Service (3)

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

15

Name(s) as shown on Form 1040

Ronald W. & Nancy D. Rogers

Your social security number

Rent and Royalty Income or Loss.

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

Rental and Royalty Income (describe property in Part V)	Properties			Totals
	A	B	C	
3 a Rents received	2,000	1,600		3,600
b Royalties received				
Rental and Royalty Expenses				
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, see Part III, line 55)				
14 Utilities				
15 Wages and salaries				
16 Other (list) ▶				
17 Total deductions (add lines 4 through 16)				
18 Depreciation expense (see Instructions), or Depletion (attach computation)				
19 Total (add lines 17 and 18)				
20 Income or (loss) from rental or royalty properties (subtract line 19 from line 3a (rents) or 3b (royalties))	2,000	1,600		3,600
21 Add properties with profits on line 20, and enter total profits here				3,600
22 Add properties with losses on line 20, and enter total (losses) here				
23 Combine amounts on lines 21 and 22, and enter net profit or (loss) here				3,600
24 Net farm rental profit or (loss) from Form 4845, line 50				
25 Total rental or royalty income or (loss). Combine amounts on lines 23 and 24. Enter here and include in line 37 on page 2				3,600

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

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

	(a) Name	(b) Employer identification number	(c) Net loss (see instructions for "at risk" limitations)	(d) Net income
Partnerships				
	26	Add amounts in columns (c) and (d) and enter here	26 ()	
27	Combine amounts in columns (c) and (d), line 26, and enter net income or (loss)	27		
28	Additional first-year depreciation from 1980/1981 fiscal-year partnerships. Enter amount from Form 1055, Schedule K-1, line 2, but not more than \$2,000 (\$4,000 if a joint return)	28 ()		
29	Total partnership income or (loss). Combine lines 27 and 28. Enter here and include in line 37	29		
Estates or Trusts				
	30	Add amounts in columns (c) and (d) and enter here	30 ()	
31	Total estate or trust income or (loss). Combine amounts in columns (c) and (d), line 30. Enter here and include in line 37	31		
Small Business Corporations				
	32	Add amounts in columns (c) and (d) and enter here	32 ()	
33	Total small business corporation income or (loss). Combine amounts in columns (c) and (d), line 32. Enter here and include in line 37	33		

Part IIII Windfall Profit Tax Summary

34	Windfall Profit Tax Credit or Refund received in 1981 (see instructions)	34
35	Windfall Profit Tax withheld in 1981 (see instructions)	35 ()
36	Combine amounts on lines 34 and 35. Enter here and include in line 37	36

Part IIIV Summary

37	TOTAL income or (loss). Combine lines 25, 29, 31, 33, and 36. Enter here and on Form 1040, line 17. ▶	37
38	Farmers and fishermen: Enter your share of gross farming and fishing income applicable to Parts I and II	38

Part V Depreciation Claimed in Part I.—Complete only if 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 and location of property	(b) Date acquired	(c) Cost or other basis	(d) Depreciation allowed or allowed to be claimed in prior years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for 1981 year
Property A	Tract land (in radio station) Santa Barbara, Cal.						
	Totals (Property A)						
Property B	Tract land (for radio repeater station) Santa Barbara, Cal.						
	Totals (Property B)						
Property C							
	Totals (Property C)						

Maximum Tax on Personal Service Income

OMB No. 1545-0170

See instructions on back.

82-4877

1981

Attach to Form 1040 (or Form 1041).

30

Name(s) as shown on Form 1040 (or Form 1041)

Ronald W. + Nancy D. Reason

Identifying number

Do not complete this form if:—(a) Taxable income or personal service taxable income is less than the amount reportable on line 10.
 (b) You elected income averaging; or
 (c) On Form 1040, you checked box 3.

Personal Service Income		Deductions Against Personal Service Income (Do not include expenses deductible on Schedule A (Form 1040))	
Wages, salaries, tips, etc.	193,776	Moving expenses	6,096
Other compensation <i>Retiree</i>	2,107	Employee business expenses	
Other (see instructions and list):		Other (see instructions and list):	
<i>Retiree pay 1</i>	47,625		
1 Total personal service income	258,608	2 Total deductions against personal service income	6,096
3 Personal service net income —Subtract total of line 2 from total of line 1		3	252,512
4 Adjusted gross income from Form 1040, line 32a (estates and trusts—see instructions)		4	412,730
5 Divide the amount on line 3 by the amount on line 4. Enter result as a percentage. If more than 100%, enter 100%. Round to nearest 4 numbers		5	61.18%
6 Taxable income from Form 1040, line 34 or Form 1041, line 25		6	307,727
7 Multiply the amount on line 6 by the percentage on line 5		7	188,304
8 Enter the total of your 1981 tax preference items. (Do not include your capital gain deduction)		8	0
9 Personal service taxable income. Subtract line 8 from line 7		9	188,304
10 If: on Form 1040, you checked box 1, enter \$41,500, on Form 1040, you checked box 2 or box 5, enter \$60,000, on Form 1040, you checked box 4, enter \$44,700, you are filing Form 1041, enter \$28,300.		10	60,000
11 Subtract line 10 from line 9. If line 10 is more than line 9, do not complete rest of form		11	128,304
12 Enter 50% of line 11		12	64,152
13 Tax on amount on line 6*	13	13	182,175
14 Tax on amount on line 9*	14	14	99,079
15 Subtract line 14 from line 13		15	83,096
16 If the amount on line 10 is: \$41,500, enter \$13,392, \$60,000, enter \$19,678, \$44,700, enter \$13,961, \$28,300, enter \$9,839.		16	19,678
17 Add lines 15 and 16		17	102,774
18 Multiply line 17 by .0125		18	12,847
19 Subtract line 18 from line 17		19	89,927
20 Add lines 12 and 19. This is your maximum tax. (see instructions)		20	152,129
Computation of Alternative Maximum Tax (Complete only if you have an entry on Schedule D, line 29.)			
21 Enter amount from line 32 of Schedule D (Form 1040 or Form 1041)		21	
22 Enter smaller of line 9 or line 21		22	
23 Enter amount from line 10		23	
24 Subtract line 23 from line 22. If line 23 is more than line 22, do not complete rest of form		24	
25 Enter 50% of line 24		25	
26 Tax on amount on line 21*	26	26	
27 Tax on amount on line 22*	27	27	
28 Subtract line 27 from line 26		28	
29 Add lines 16 and 28		29	
30 Multiply line 29 by .0125		30	
31 Subtract line 30 from line 29		31	
32 Enter amount from line 34 of Schedule D (Form 1040 or Form 1041)		32	
33 Add lines 25, 31, and 32 (see instructions)		33	

*Use Tax Rate Schedules from Form 1040 or Form 1041 Instructions. Do not use Tax Computation Worksheet.

▶ Attach to Form 1040.

Name(s) as shown on Form 1040

Your social security number

Ronald W. + Tracy D. Leager

- (a) What is the distance from your former residence to your new job location? 2,700 miles
- (b) What is the distance from your former residence to your former job location? 15 miles
- (c) If the distance in (a) is 35 or more miles farther than the distance in (b), complete the rest of this form. If the distance is less than 35 miles, you cannot take a deduction for moving expenses. This rule does not apply to members of the armed forces.

1	Transportation expenses in moving household goods and personal effects	1	6,096
2	Travel, meals, and lodging expenses in moving from former to new residence	2	
3	Pre-move travel, meals, and lodging expenses in searching for a new residence after getting your job	3	
4	Temporary living expenses in new location or area during any 30 consecutive days after getting your job	4	
5	Total. Add lines 3 and 4	5	
6	Enter the smaller of line 5 or \$1,500 (\$750 if married filing a separate return and you lived with your spouse who also started work during the tax year)	6	
7	Expenses for: (Check only one box) (a) <input type="checkbox"/> sale or exchange of your former residence; or, (b) <input type="checkbox"/> if renting, settlement of unexpired lease on your former residence	7	
8	Expenses for: (Check only one box) (a) <input type="checkbox"/> buying a new residence; or, (b) <input type="checkbox"/> if renting, getting a lease on a new residence	8	
9	Total. Add lines 6, 7, and 8	9	
Note: Amounts on lines 7(a) and 8(a) not deducted because of the \$3,000 (or \$1,500) limit on moving expenses may generally be used either to decrease the gain on the sale of your residence, or to increase the basis of your new residence. See "Double Benefits" in Instructions.			
10	Enter the smaller of line 9 or \$3,000 (\$1,500 if married, filing a separate return, and you lived with your spouse who also started work during the tax year)	10	
11	Total moving expenses. Add lines 1, 2, and 10	11	6,096
12	Reimbursements and allowances received for this move. Do not report amounts included on your Form W-2	12	0
13	If line 12 is less than line 11, enter the difference here and on Form 1040, line 22	13	6,096
14	If line 12 is larger than line 11, enter the difference here and on Form 1040, line 20, as "Excess moving reimbursement"	14	

General Instructions

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

A. Who May Deduct Moving Expenses.—If you moved your residence because of a change in the location of your job, you may be able to deduct your moving expenses. You may qualify for a deduction whether you are self-employed or an employee. But you must meet certain tests of distance and time, explained below. If you need more information, please get Publication 521, Moving Expenses.

Note: If you are a U.S. citizen or resident who moved to a new principal work place outside the United States or its possessions, get Form 3903F, Foreign Moving Expense Adjustment.

(1) **Distance Test.**—Your new job location must be at least 35 miles farther from your former residence than your old job location was. For example, if your former job was 3 miles from your former residence, your new job must be at least 38 miles from that residence. If you did not have an old job location, your new job must be at least 35 miles from your former residence. (The distance between the two points is the shortest of the commonly traveled routes between the points.)

(2) **Time Test.**—If you are an employee, you must work full time for at least 39 weeks during the 12 months right after you move. If you are self-employed, you

must work for at least 39 weeks during the first 12 months and a total of 78 weeks during the 24 months right after you move.

You may deduct your moving expenses for 1981 even if you have not met the "time" test before your 1981 return is due. You may do this if you expect to meet the 39-week test by the end of 1982 or the 78-week test by the end of 1983. If you have not met the test by then, you will have to do one of the following:

- Amend your 1981 tax return on which you deducted moving expenses. To do this, use Form 1040X, Amended U.S. Individual Income Tax Return.
- Report as income on your tax return for the year you cannot meet the test the amount you deducted on your 1981 return.

(Continued on back)

Ronald W. & Frances B. LeagusIncome Tax Return - 1981Contributions Other than Cash

Contributions as per professional appraisal by
Robert S. Scott Company, appraisers: -

Jan. 5, 1981 - To Fashion Institute of Design
and Merchandising Museum

\$ 4,180.

Jan. 5, 1981 - To Los Angeles County Museum
of Art

1,750.

\$ 5,930.

Miscellaneous Productions

Gilson, Juan - Crutcher: -

Accounting services allocated to income-producing property.	F 2,400
Preparation of 1980 federal and California joint income tax returns, preparation of restoration of estimated 1981 federal and California income taxes; preparation of federal and California fiduciary income tax information returns for 1980 with respect to revocable grantor trust; financial planning to meet income tax liabilities; preparing and filing County tax forms; reviewing and processing limited liability tax forms; preparation of employer's federal, California and Arizona tax returns.	58.00
Concluding work with respect to federal income tax audit for 1978 and audit review for 1979; handling comparable audit review by California Franchise Tax Board, and determining appropriateness of California adjustments.	1,000
Work with respect to sale of Peach California property, including review of trustee accountings and matters pertaining to sale and payments under the contract, including particularly review of interest and principal payments and calls to facilitate operation of Bank of California (Banc of Cal).	55.00
Reviewing periodic statements of Bank of America as custodian and analyzing income and income projections; coordinating communication 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 report from the 1966 Trust (Banc of Cal).	4,600
Preparation 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.	1,000
Work with respect to creation of Blind Trust, including research and review of applicable law, preparing various drafts and final version of trust agreement, meeting with prospective trustee, communications with Office of Government Ethics.	4,500
Work with respect to federal income tax audit for 1980, including meeting with and discussions with Internal Revenue Agent; analysis of records, securing and identifying substantiating data.	1,500
Financial planning in preparation of 1981 individual income tax returns, including analysis and advice as to applicable provisions of Economic Recovery Tax Act of 1981; consideration and advice with respect to various income tax, gift tax, and estate tax matters; review of income tax basis information and assembling of tax basis data.	1,750
Expense - appraisal of charitable fractions	79
Revocable Regan Qualified Blind Trust - Fee for financial management, etc.	1,000
	15,450

Individual, Fiduciary, or Nonresident Alien Individual

▶ Attach to Form 1040, 1041, or 1040NR.
 ▶ See separate instructions.

82-4877

1981

For calendar year 1981, or other tax year beginning 19 and ending 19

Name Ronald W. & Nancy D. Reagan Identifying number as shown on page 1 of your tax return

Use a separate Form 1116 for each type of income. Check only one box below.

This form is being completed for credit for taxes on:

- Nonbusiness (section 904(d)) interest income
- Dividends from a DISC or former DISC
- Foreign oil related income
- All other income from sources outside the U.S. (including income from sources within U.S. possessions)

Resident of (name of country)

U.S.A.

Citizen of (name of country)

U.S.A.

Note: If, for the box checked above, you have income from or have paid taxes to MORE THAN ONE foreign country or U.S. possession, you must complete and attach Schedule A, Form 1116, Schedule of Foreign Taxable Income and Foreign Taxes Paid or Accrued. If you use Schedule A, do not complete Parts I and II below.

Taxable Income from Sources Outside the U.S.

Name of Foreign Country or U.S. Possession JAPAN

1 Gross income from sources outside the U.S.:			
a	Dividends	1a	
b	Gross rents and royalties	1b	
c	Foreign source capital gain net income	1c	
d	Wages, salaries, and other employee compensation	1d	
e	Business or profession (sole proprietorship)	1e	
f	Gross income from trusts and estates	1f	
g	Other (including interest—attach schedule) <u>JAPANESE RIGHTS & POLISH PORN</u>	1g	2,500.00
h Total (add lines 1a through 1g)		1h	2,500.00
2 Applicable deductions and losses (see instructions):			
a	Expenses directly allocable to business or profession <u>Commissions</u>	2a	200.00
b	Depreciation and depletion directly allocable to rent and royalty income	2b	
c	Repairs and other expenses directly allocable to rent and royalty income	2c	
d	Other expenses directly allocable to specific income items (attach schedule)	2d	
e Pro rata share of all other deductions not directly allocable:			
(i)	Itemized deductions not directly allocable (attach schedule)		
(ii)	Other deductions not directly allocable (attach schedule)		
(iii)	Total (Add lines 2e(i) and 2e(ii))		
(iv)	Total foreign source income (see instructions)		
(v)	Gross income from all sources (see instructions)		
(vi)	Divide line 2e(iv) by line 2e(v)	2e	
(vii)	Multiply line 2e(vi) by line 2e(iii)	2f	
f	Losses from foreign sources		
g Total applicable deductions and losses (add lines 2a—2d, 2e(vii), and 2f)		2g	200.00
3 Taxable income or (loss) from sources outside the U.S. (before recapture of prior year overall foreign losses). Subtract line 2g from line 1h. Enter here and in Part III, line 6.		3	2,300.00

Foreign Taxes Paid or Accrued (Attach receipt or copy of return)

1	Credit is for taxes <input checked="" type="checkbox"/> paid or <input type="checkbox"/> accrued (you must check one)	Date Paid or Accrued	In Foreign Currency	In U.S. Dollars	
2 Foreign taxes paid or accrued:					
a	Taxes withheld at source on dividends	2a			
b	Taxes withheld at source on rents and royalties	2b	2-2-81	250.00	
c	Other foreign taxes paid or accrued	2c			
d Total foreign taxes paid or accrued in U.S. dollars. Add lines 2a, 2b, and 2c. Enter here and in Part III, line 1				2d	250.00

Part III Computation of Foreign Tax Credit

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1	Total foreign taxes paid or accrued (from Part II, line 2d or from Schedule A, Part II, "Total")	1	350.	
2	Carryback or carryover (attach detailed computation)	2		
3	Add line 1 and line 2	3	350.	
4	Reduction in foreign taxes. See instructions	4		
5	Total foreign taxes available for credit (subtract line 4 from line 3)	5		350.
6	Taxable income or (loss) from sources outside the U.S. (from Part I, line 3 or from Schedule A, Part I, line 3). If less, you have no foreign tax credit for the income you checked above. Skip lines 7 through 17	6	2730.	
7	Recapture of prior year overall foreign losses (attach computation)	7		
8	Net foreign source taxable income (subtract line 7 from line 6)	8		2,730.
9	Individuals: Enter amount from Form 1040, line 32c or Form 1040NR, line 32. Estates and trusts: Make no entry; skip to line 11	9	310,787.	
10	Enter \$3,400 (joint return or widow(er)), \$2,300 (single or head of household), or \$1,700 (married filing separate return)	10	3,400.	
11	Individuals: Subtract line 10 from line 9. Estates and trusts: Enter on this line your taxable income without the deduction for your exemption	11		307,387.
12	Divide line 8 by line 11 (if line 8 is more than line 11, enter the figure "1")	12		.8921%
13	Total U.S. income tax before any credits	13	165,641	
14	Credit for the elderly	14		
15	Subtract line 14 from line 13	15		165,641.
16	Limitation on credit (multiply line 15 by line 12)	16		1,471.
17	Foreign tax credit (line 5 or line 16, whichever is smaller)	17		350.

Part IV Summary of Credits from Separate Parts III

1	Credit for taxes on nonbusiness (section 904(d)) interest	1		
2	Credit for taxes on dividends from a DISC or former DISC	2		
3	Credit for taxes on foreign oil-related income	3		
4	Credit for taxes on all other income from sources outside the U.S. (including income from sources within U.S. possessions)	4		
5	Total (add lines 1 through 4)	5		
6	Reduction in credit for international boycott operations (see "Reduction of Credit for International Boycott Operations" in instructions for Part III)	6		
7	Foreign tax credit (subtract line 6 from line 5). Enter here and on your tax return	7		

Tax Compu- tation (See Instruc- tions on page 12)	32a	Amount from line 21 (adjusted gross income)	32a	417,730
	32b	If you do not itemize deductions, enter zero	32b	101,443
	If you itemize, complete Schedule A (Form 1040) and enter the amount from Schedule A, line 41			
	Caution: If you have unearned income and can be claimed as a dependent on your parent's return, check here <input type="checkbox"/> and see page 12 of the Instructions. Also see page 12 of the Instructions if:			
	• You are married filing a separate return and your spouse itemizes deductions, OR			
	• You file Form 4543, OR			
	• You are a dual-status alien.			
	32c	Subtract line 32b from line 32a	32c	316,287
	33	Multiply \$1,000 by the total number of exemptions claimed on Form 1040, line 6e	33	3 mo
	34	Taxable income. Subtract line 33 from line 32c	34	307,287
	35	Tax. Enter tax here and check if from <input type="checkbox"/> Tax Table, <input type="checkbox"/> Tax Rate Schedule X, Y, or Z, <input type="checkbox"/> Schedule D, <input type="checkbox"/> Schedule G, or <input checked="" type="checkbox"/> Form 4726	35	165,641
	36	Additional Taxes. (See page 13 of instructions.) Enter here and check if from <input type="checkbox"/> Form 4970, <input type="checkbox"/> Form 4972, <input type="checkbox"/> Form 5544, or <input type="checkbox"/> Section 72(m)(5) penalty tax	36	
	37	Total. Add lines 35 and 36	37	165,641

Credits (See Instruc- tions on page 13)	38	Credit for contributions to candidates for public office	38	
	39	Credit for the elderly (attach Schedules R&RP)	39	
	40	Credit for child and dependent care expenses (attach Form 2441)	40	
	41	Investment credit (attach Form 3465)	41	
	42	Foreign tax credit (attach Form 1116)	42	350
	43	Work incentive (WIN) credit (attach Form 4374)	43	
	44	Jobs credit (attach Form 5854)	44	
	45	Residential energy credit (attach Form 5695)	45	
	46	Total credits. Add lines 38 through 45	46	350
	47	Balance. Subtract line 46 from line 37 and enter difference (but not less than zero)	47	165,291

Other Taxes (Including Advance EIC Payments)	48	Self-employment tax (attach Schedule SE)	48	
	49a	Minimum tax. Attach Form 4525 and check here <input type="checkbox"/>	49a	0
	49b	Alternative minimum tax. Attach Form 6251 and check here <input checked="" type="checkbox"/>	49b	0
	50	Tax from recomputing prior-year investment credit (attach Form 4255)	50	
	51a	Social security (FICA) tax on tip income not reported to employer (attach Form 4137)	51a	
	51b	Uncollected employee FICA and RRTA tax on tips (from Form W-2)	51b	
	52	Tax on an IRA (attach Form 5329)	52	
	53	Advance earned income credit (EIC) payments received (from Form W-2)	53	
06	54	Total tax. Add lines 47 through 53	54	165,291

Payments Attach Forms W-2, W-2G, and W-2P to front.	55	Total Federal income tax withheld	55	65,305
	56	1981 estimated tax payments and amount applied from 1980 return	56	100,000
	57	Earned income credit. If line 32a is under \$10,000, see page 15 of Instructions	57	
	58	Amount paid with Form 4853	58	
	59	Excess FICA and RRTA tax withheld (two or more employers)	59	
	60	Credit for Federal tax on special fuels and oils (attach Form 4136 or 4136-T)	60	
	61	Regulated Investment Company credit (attach Form 2439)	61	
	62	Total. Add lines 55 through 61	62	165,305

Refund or Balance Due	63	If line 62 is larger than line 54, enter amount OVERPAID	63	14
	64	Amount of line 63 to be REFUNDED TO YOU	64	
	65	Amount of line 63 to be applied to your 1982 estimated tax	65	14
	66	If line 54 is larger than line 62, enter BALANCE DUE. Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number and "1981 Form 1040" on it. (Check <input type="checkbox"/> if Form 2210F is attached. See page 16 of Instructions.)	66	

Please Sign Here

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

Your signature: _____ Date: _____ Spouse's signature (if filing jointly) BOTH must sign even if only one had income

Paid Preparer's Use Only	Preparer's Signature	<i>Ray D. Miller</i>	Date	April 12, 1982	Check if self-employed <input type="checkbox"/>	Preparer's social security no.
	Firm's name (or yours, if self-employed) and address	<i>Wilson Gunn & Bratcher</i> 515 So. Flower St. Los Angeles, Calif.	E.I. No.		ZIP code	90071