

May Term 1931.
WB 54-198.

IN THE MATTER OF THE ESTATE OF

John B. Allen, Deceased
June 13-1981

SCHEDULE AND AFFIDAVIT OF EXECUTOR,
ADMINISTRATOR OR HEIR FOR INHER-
ITANCE TAX APPRAISEMENT

..... Attorneys

..... Address

Schedule of All Property

AND

Affidavit of Executor or Administrator, Trustees or Heirs for Inheritance Tax Appraisement

(Resident Decedent)

(Note—To be prepared and filed in the Circuit, Superior or Probate Court or with Inheritance Tax Appraiser)

(See instructions on back hereof)

STATE OF INDIANA,
County of Hendricks } SS:

SCHEDULE AND AFFIDAVIT FOR
INHERITANCE TAX APPRAISEMENT.

In the matter of the estate of

deceased. }

John B. Allen
Orpha A. Marley
(Name of Affiant)

of

134 W Lewis St Plainfield, Indiana,
(Address)

being first duly sworn, deposes and says:

1. That he is Heir of the above named decedent,
(Executor, administrator, trustee or heir)

and that said decedent died a resident of Hendricks County, State of Indiana,
on the 25th day of April, A. D. 1931.

(a) Leaving a last will and testament, two copies of which are hereto attached immediately following Schedule E, which was duly admitted to probate by the Court of the County of State of Indiana, on the day of A. D.; and for the contest of which will no preceeding is now pending or contemplated by anyone to the knowledge, information or belief of this affiant, except such as may be referred to and particularly described on the back of this sheet or upon additional sheet inserted immediately following this sheet; and with respect to which will no written renunciation has been filed by the widow or surviving husband, if any, and no such renunciation is contemplated to the knowledge, information or belief of this affiant, except as stated on the back of this sheet or upon additional sheet inserted immediately following this sheet.

(Cross out either paragraph (a) or (b) following according as either may be inapplicable to the facts)

(b) Leaving no last will and testament, and no proceedings are pending or contemplated by anyone to establish or probate any alleged will of this decedent, to the knowledge, information or belief of this affiant, except as stated upon the back of this sheet or upon additional sheet inserted immediately following this sheet.

(c) And that letters testamentary of administration were granted by the Court of the County of State of Indiana, on the day of A. D., to this affiant.

(Cross out either paragraph (c) above or (d) following according as either may be inapplicable to the facts)

(d) And that no administration of the estate of said decedent is pending in any court and no proceedings therefor are contemplated by anyone to the knowledge, information or belief of this affiant, except as stated upon the back of this sheet or upon additional sheet inserted immediately following this sheet.

2. That as such executor, administrator, trustee, heir, this deponent is familiar with the affairs of said estate, the property constituting the assets thereof, together with their fair cash market value, and with the debts, expenses and charges properly and legally allowable as deductions therefrom, and makes this affidavit for and on behalf of himself and all others interested in this estate. And that to the best of deponent's knowledge, information and belief there is no person better informed than deponent upon the said affairs of this estate, excepting who is in possession of special knowledge as to said matters or some of them, and whose supplemental affidavit is hereunto annexed.

The State Board of Tax Commissioners, County Assessor, Inheritance Tax Appraiser, or the representative of one of of them, examined the contents of a safety deposit box of said decedent in the possession of the following banks or other institutions, person or persons.

SCHEDULE A-3—CHATTEL PROPERTY.

6. *Schedule A-3, following or hereunto annexed*, sets forth all wearing apparel, jewelry, silverware, pictures, books, works of art, household furniture, horses, carriages, automobiles, boats and any and all other personal chattels of whatsoever kind or nature left by the decedent, together with the fair market value thereof at the date of this decedent's death.

Said Schedule A-3 does not include any property listed in Schedule B.

DESCRIPTION	Fair Market Value
None	
Total Shedule A-3 (or Carried Forward).....	

(If more space is required use back of this sheet or attach additional sheet or sheets, immediately following.)

SCHEDULE A-4—INTERESTS IN BUSINESS OR CO-PARTNERSHIPS, TRUSTS, AND ALL OTHER PROPERTY NOT INCLUDED IN PRECEDING SCHEDULE.

7. *Schedule A-4, following or hereunto annexed*, sets forth the interest of the decedent at the time of his or her death, in any co-partnership or business not incorporated, stating so far as practicable the nature and location thereof, the total capital employed, the gross profits, the expenses and net profits of the business, for at least three years prior to decedent's death, or any other facts pertaining to such business as may be pertinent to a fair and just appraisal of decedent's interest in said business and the good will thereof.

It also includes property held, in trust or otherwise, or any interest in property held in trust, in which decedent had an interest, or under certain conditions or contingencies might be entitled to a beneficial interest in such trust property or properties, the same not being included in any of the preceding sub-schedules thereof.

It also includes a statement of decedent's interest as heir or beneficiary of the estate of any deceased person in process of administration or otherwise undistributed, and not included in the preceding sub-schedules, or in Schedule B or any of the sub-schedules thereof.

Said *Schedule A-4* also sets forth in itemized form together with the fair market value thereof, any other property owned or left by decedent at the time of his or her death, and not included in the preceding sub-schedules or in *Schedule B*.

Said Schedule A-4 does not include any property listed in Schedule B.

DESCRIPTION	Fair Market Value of Decedent's Interest
None	
Total Schedule A-4 (or Carried Forward).....	

(If more space is required use back of this sheet or attach additional sheet or sheets, immediately following.)

SCHEDULE B—TRANSFERS OTHER THAN BY WILL OR INTESTATE LAW.
(POWERS OF APPOINTMENT, TRANSFERS IN CONTEMPLATION OF DEATH OR TO TAKE EFFECT AT OR AFTER DEATH, AND JOINT TENANCIES.)

SCHEDULE B-1—POWERS OF APPOINTMENT.

8. That Schedule B-1 (following or hereunto annexed) sets forth all the property, real and personal which passed at decedent's death by virtue of the exercise by him or her of any power of appointment, or by virtue of his or her failure to exercise such power vested in him or her by any will, deed or other disposition of property together with the fair market value at the date of this decedent's death of each and every item thereof and a statement in brief of the sources and derivation of such power, copies of which will, deed or other disposition of property, are submitted herewith.

If decedent possessed no such powers of appointment, it is so stated.....

None

SCHEDULE B-2—TRANSFERS, IN CONTEMPLATION OF, OR INTENDED TO TAKE EFFECT AT OR AFTER DEATH, OR WITHIN TWO YEARS PRIOR TO DEATH.

9. That Schedule B-2 (following or hereunto annexed) contains a statement of all property, real and personal,

(a) with respect to which this decedent prior to his death, made any transfer by deed, grant, bargain, sale or gift, while sick or injured, or otherwise impelled or induced by a sense of impending death,

(b) or with respect to which this decedent prior to his death made any transfer by deed, grant, bargain, sale or gift reserving, either expressly or impliedly, the income therefrom in whole or in part until his death, or otherwise intended to take effect in possession or enjoyment at or after his death.

(c) or with respect to any conveyance, gift, or transfer made without valuable and adequate consideration in money or moneys' worth to the full value of the property within two years of the death of decedent, giving the date of said transfers, to whom transferred, and the fair market value of the property as of the date of the transfer and this decedent's death, together with a statement of all other facts necessary for a proper determination of the taxability of said transfers as transfers in contemplation of or intended to take effect in possession and enjoyment at or after the death of said decedent, or within two years prior to death.

Said Schedule B-2 also states whether this affiant or the persons receiving any such property admit the taxability of said transfers.

If the decedent made no such transfers, it is so stated.....

None

SCHEDULE B-3—JOINT TENANCIES.

10. That Schedule B-3 (following or hereunto annexed) contains a statement of all real estate, deposits of money in bank, or other property which this decedent owned or had any interest at the time of his or her death in the joint names of another, or two or more persons, or which, at the time of said decedent's death, stood in any bank or other institution in the joint names of said decedent and one or more persons and payable or deliverable to the survivors.

It also contains a statement of the names of the surviving joint tenants or depositors or owners, their relationship to the decedent and the fair market value of said property at the time of the decedent's death.

If the decedent had no such property, it is so stated.....

The following are the words of the grant or agreement in the instrument by which the joint tenancy was created (quoting literally) :

SCHEDULE C—RECAPITULATION.

11. That Schedule C, following sets forth the correct total fair market value of property at the time of decedent's death listed in each of the foregoing schedules and sub-schedules, the total amount of debts and expenses of administration listed in Schedule D, and the total fair market value of the property listed in each of the sub-schedules of Schedule B:

Total value Schedule A-1. (Real Estate).....	\$ 2650.00
Total value Schedule A-2. (Cash, deposits, bonds, mortgages, notes, stock, etc.).....	\$
Total value Schedule A-3. (Chattel property).....	\$
Total value Schedule A-4. (Interest in business and co-partnerships and all other property).....	\$
Total value Schedule A.....	\$
(Property transferred by will or intestate law)	
Total amount Schedule D.....	\$ 869.29
(Debts and expenses of administration)	
NET ESTATE	\$ 1780.71
Total value Schedule B-1.....	\$
(Exercise powers of appointment)	
Total value Schedule B-2.....	\$
(Transfers in contemplation of or intended to take effect at or after death, etc.)	
Total value Schedule B-3.....	\$
(Joint tenancies, etc.)	
TOTAL SCHEDULE B.....	\$
(Property transferred otherwise than by will or intestate law)	
GRAND TOTAL NET ESTATE AND SCHEDULE B.....	\$

SCHEDULE D—DEDUCTIONS.

12. That Schedule D, following, sets forth the funeral expenses, administration expenses, and counsel fee, paid or incurred in connection with the estate, together with the debts of and claims against the decedent, liens and encumbrances upon real estate, including in case of mortgages the amount of principal sum, date, interest, rate, term, unpaid balance, date of last interest payment, together with place and mortgage record book and page number where recorded, and including in the case of notes unsecured by mortgage, the description of collateral pledged to secure same, if any, the name of payee, face and unpaid balance, date and term, interest rate and date to which interest was paid; states whether allowed by the court and whether paid or contested by the administrator or executor; and sets forth any and all other items which are claimed as deductions by this deponent.

Nature and Description of Claim, Debt or Expense	Amount of Deduction Claimed
E. F. Harney, Moaresville Ind Undertaker.	312.95
Taxes for 1931	76.84
Mortgage note	419.50
Dr Stafford	26.00
Dr Jones	10.00
W. B. Williams nurse Hire	24.00
Total Schedule D (or Carried Forward).....	869.29

SCHEDULE E—PERSONS BENEFICIALLY INTERESTED IN THIS ESTATE.

13. That Schedule E, following, sets forth the names of all persons and corporations beneficially interested in this estate at the time of decedent's death, as well as those who may have received property listed in Schedule B herein, the nature of their respective interests, their relationship, if any, to the decedent, together with the ages of all minors, annuitants and beneficiaries for life, if any.

It also contains a statement showing which of the beneficiaries named in decedent's will, if any, died prior to the decedent, as well as those if any who have died since the decedent, the dates of their deaths, their heirs and the relationship of such heirs to the decedent in case they take any property by virtue of the death of this decedent.

It also contains a statement showing the amount of the exemption, if any, which is claimed by or on behalf of each of said beneficiaries, together with a detailed statement of the facts upon which any claim of exemption is made on account of any legacy, devise or interest passing for any religious, charitable or educational purpose or to any "mutually acknowledged" or "adopted" child as provided by statute.

Note—In stating relationship of grandchildren, cousins, nieces and nephews, trace the relationship thus—A, son of B, brother of decedent,—and otherwise show the stirpes.

Note—In setting forth information relating to the first four columns in the form below, commence in the proper column as indicated at the top of the form, using as much space to the right as necessary, and dropping down one line as to each succeeding column.

For example:

Wm. Jones,
1600 N. Illinois St.,
Indianapolis, Ind.

Nephew, a son of John Jones, brother of decedent, adult, age 50.

1-2 net personal property.....\$30,000

Life estate in Tract No. 1,

Schedule A-1.

(Item 5, of the will) 10,000

Name of Beneficiary	Post Office Address	Relationship to Decedent, whether Minor or Adult, and Age if Life Tenant. Interest Received.	Fair Market Value		Amount of Exemption Claimed		Net Taxable Value	
Alpha. A. Marley	Plainfield	Daughter	178071		2000	00	00	00
Total Schedule E (or Carried Forward).....								

(If more space is required use back of this sheet or attach additional sheet or sheets, immediately following.)

14. That deponent has made due and diligent search for property of every kind, nature and description left by the decedent, and has been able to discover only that set forth in Schedules A and B, and that no information of any other property of the decedent has come to his knowledge, and that he verily believes that decedent left not property except as there-in set forth. That all the sums claimed as dedeuctions in Schedule D are lawful, just and fair, and that to the best of deponent's knowledge, information and belief the decedent made no gift, grant or conveyance of any property, real or personal, in con-templation of death, or to take effect in possession or enjoyment at or after death, except as may be specifically set forth in the appropriate sub-schedule of Schedule B.

Deponent further says that wherever in any of said sub-schedule the word "none" has been written-in, or wherever such sub-schedule has been left blank, such word or omission is to be taken as equivalent to an affirmative allegation by deponent that the decedent left no property or made no transfers of the kind to which sub-schedule relates.

Subscribed and sworn to before me this 11th

day of June, A. D. 1931

Orpha A. Marley
Signature of Affiant

Plainfield Ind.
P. O. Address

Russell L. Edwards
Official Capacity

(SEAL)

Name of Attorney for the Estate

Address

NOTE RELATIVE TO SUPPLEMENTAL AFFIDAVITS.

If the affiant desires so to do, he may attach in support of his affidavit the supplemental affidavit of any expert or other competent person, as to the value of any of the property listed, and in such case the form of the supplemental affidavit may be substantially as follows:

"..... of, Indiana, being first duly sworn, on oath says: (1) that (giving a short statement of facts showing competency); (2) that he is familiar with the property hereinafter described and which is also described in the attached affidavit of the executor, administrator or heir of the above entitled estate, in Schedule.....thereof; and that from such experience or knoweldge affiant says that it is his best judgment and opinion that the fair cash market value of the said property hereinafter described on the.....day of....., A. D....., was as set forth opposite the description thereof following:" (Signature and jurat, of course, should follow the description of the property.)

If the affiant desires to attach the supplemental affidavit of any person, regarding any other fact with which the affiant is not familiar the form of the affidavit will be governed by the facts to be related therein. Any form which clearly sets forth the facts will be sufficient.

Such a supplemental affidavit will probably be more frequently needed to set up facts relating to transfers possibly in contemplation of death, or with regard to partnership property, etc.

GENERAL INSTRUCTIONS FOR PREPARATION OF THIS SCHEDULE AND AFFIDAVIT.

1. This schedule and affidavit is prepared pursuant to Sec. 3 Par. 1, Acts 1929, which reads as follows:

All executors, administrators, trustees or heirs, of any estate of a resident decedent, shall, within ninety days after date of decedent's death, file with the court, under oath, a complete and detailed schedule, upon forms prescribed by the state board of tax commissioners, of all property taxable under the provisions of this act, together with an itemized schedule of indebtedness of deceased and all items which are claimed as deductions; such schedule shall also set out the assessed value of all real estate, as last assessed for taxation prior to decedent's death, and shall also set out the fair market value of each and every item of property as of date of decedent's death; such schedule shall also set out a full and complete list of all decedent's heirs, or the distributees of the estate, together with their post-office address and the amount and value of each heir's or distributee's interest in such estate; and to such schedule shall be attached a certified copy of the will, if any: Provided, however, That where it is shown to the satisfaction of the court, that such schedule cannot by reason of pending litigation or other unavoidable delay, be filed within such period, an additional period of ninety days may be granted, and, at the end of such extended period additional time may be granted, by the court, upon written motion, which shall recite a full and complete statement of all facts concerning the conditions causing delay.

2. The schedule and affidavit should be so prepared that little evidence need be adduced at the hearing other than the introduction of the affidavit. A full and detailed statement of every fact which the estate desires to have considered in the assessment of the tax should be included as well as a statement of any matter concerning which the Auditor of State or his representative might properly inquire at the hearing.

3. The only way the inheritance tax law can be uniformly and equitably administered is for the tax to be assessed upon the full fair market value of the property as of the decedent's death as provided in the statute, and this will be insisted upon in each estate. If incorrect values are given in the schedule and affidavit, the inheritance tax proceedings must necessarily be delayed until further evidence of value can be obtained and the resulting controversies determined.

If the tax is assessed on the values as given in the affidavit and it is thereafter found that any of them were materially incorrect, a rehearing or reappraisement will be asked for by the Auditor of State.

4. No form can fit all cases and this form has been prepared to fit the ordinary case, and give such suggestions as will make schedules and affidavits as uniform as possible.

The affiant should make a clear statement of any necessary fact not indicated by the blank form. Where necessary or advisable, for clearness, the lines indicating the columns may be entirely ignored. The important thing is not the columns but a clear statement of the facts relating to the particular schedule.

ADDITIONAL BLANKS MAY BE HAD UPON APPLICATION TO THE INHERITANCE TAX DEPT.,

STATE BOARD OF TAX COMMISSIONERS,

231 STATE HOUSE, INDIANAPOLIS.

Cause No. 620

IN THE CIRCUIT COURT

HENDRICKS

County

IN THE MATTER OF THE APPRAISAL
OF THE ESTATE OF

JOHN C. ALLEN.

Deceased, under the Inheritance Tax Laws of
the State of Indiana, in effect March 9, 1929.

REPORT OF APPRAISER

ROSCOE L. EDWARDS.

Appraiser

P O. Address DANVILLE.

Indiana

Filed , 19

This report must be made in duplicate, one copy to be filed with the Circuit Court and one copy with the State Board of Tax Commissioners.

REPORT OF APPRAISER

Cause No. 620

CIRCUIT COURT, COUNTY OF HENDRICKS, STATE OF INDIANA.

In the Matter of the Appraisal of the Estate of } Decedent died APRIL 25, 1931,
JOHN C. ALLEN. } a legal resident of the County of
Deceased. } HENDRICKS, State of Indiana.

To the Honorable A. J. STEVENSON.

Judge of the HENDRICKS CO Circuit Court, HENDRICKS County.

I, the undersigned appraiser, who was, by an order of the court, directed to appraise the property of said decedent at its fair market value at the time of the transfer thereof, in pursuance of Subd. 5, Section 3 of the Inheritance Tax Law of the State of Indiana, approved March 9, 1929, do respectfully report, that on

the day of 19, I gave notice, by mail, postage pre-paid, to all persons, corporations, etc., known to have or claim an interest in any property of said decedent subject to the payment of any tax imposed by said law, including the State Board of Tax Commissioners

and the Treasurer of the County of HENDRICKS, as follows:

STATE BOARD OF TAX COMMISSIONERS.

BYRON COX, County Treasurer

Executor or Admr. ORPHA A. MARLEY, PLAINFIELD, IND.
(Name) (Address)

Attorney for Estate NONE
(Name) (Address)

Names of Heirs or Legatees	Addresses	Relationship to Decedent
ORPHA A. MARLEY.	PLAINFIELD IND.	DAUGHTER

(Note: Give ages of persons taking life estates.)

ITEMIZED STATEMENT OF INDEBTEDNESS, CLAIMS AND EXPENSES

In determining the value of property transferred by will or intestate laws the following deductions and no others shall be allowed from the full fair cash value of the property to which the transfer relates: Debts of the transferor which constitute lawful claims against his estate. Taxes on real property within this state which were a lien at the death of the transferor. Taxes on personal property of the transferor which constituted a personal obligation during his lifetime or were a lien at the time of death. Income taxes on the income of the transferor to the date of death. Inheritance or transfer taxes paid or payable to other jurisdictions on intangible personal property, but not United States estate taxes. Mortgages and special assessments which at the time of death of the transferor were a lien on the real property located within this state, and which shall be deducted only from the value of this property. Funeral expenses and all amounts not exceeding five hundred dollars actually expended for a memorial. Commissions of executors, administrators and trustees. Expenses of administrators, including reasonable attorneys' fees. Acts 1929, pages 190-191.

DEBT OR CLAIM OF	Nature of Same	Amount	Do Not Write Here
E.F.HARVEY	UNDERTAKER	\$312.95	
TREASURER OF MARION COUNTY	TAXES 1930.	\$ 76.84	
MORTGAGE NOTE		\$419.50	
DR STAFFORD	MED SERV	\$ 26.00	
DR JONES	" "	\$ 10.00	
W.B.WILLIAMS	NURSE HIRE	\$ 24.00	
	TOTAL	\$869.29	

I further report as follows:

Name of Decedent.....Date of Death.....

Decedent was a resident of.....
(City or Town) (County) (State)

Decedent left.....will. Letters.....were issued by the Circuit Court
(A or no)

of.....County, to.....whose postoffice

address is.....
(Postoffice) (County) (State)

ITEMIZED STATEMENT OF APPRAISER'S FEES AND EXPENSES

At the time and place in said notice stated, namely, on....., 19....., I appraised all the property, real and personal, of which the said decedent died possessed, which had been transferred in contemplation of death or transferred within two years of decedent's death and subject to the payment of said Inheritance or Transfer Tax, at its fair market value at the time of said transfer, as follows, namely:

REAL ESTATE

(Insert a brief description of each parcel of real estate, sufficient to identify the same by reference to the records of the Recorder's office of the proper county or otherwise, giving value of each tract.)

BRIEF DESCRIPTION (Give County and Township or City)	No. Acres	Last Assessed Value for Taxation	Fair Market Value at Time of Decedent's Death
HOUSE AND LOTS IN INDIANAPOLIS INDIANA.		\$2650.00	\$2650.00
Total Amount of Decedent's Real Estate			

RECAPITULATION

Total amount of decedent's personal estate -	-	-	-	-	-	-	\$.
Total amount of decedent's real estate -	-	-	-	-	-	-	\$ 2650.00
Total Estate -							\$ 2650.00

All of which is respectfully submitted, in duplicate, at
this 13 th day of JUNE, 1931

Rose L. Edwards
County Assessor, Appraiser