

PROBATE COURT 4

CAUSE NO. 412,249-401

ESTATE OF § IN PROBATE COURT
NELVA E. BRUNSTING, § NUMBER FOUR (4) OF
DECEASED § HARRIS COUNTY, TEXAS

CARL HENRY BRUNSTING, § IN PROBATE COURT

Individually and as Independent Executor
of the Estates of Elmer H. Brunsting and
Nelva E. Brunsting

v. §

ANITA KAY BRUNSTING f/k/a ANITA
KAY RILEY, Individually, as Attorney-
in-Fact for Nelva E. Brunsting, and as
Successor Trustee of the Brunsting Family
Living Trust, the Elmer H. Brunsting
Decedent's Trust, the Nelva E. Brunsting
Survivor's Trust, the Carl Henry
Brunsting Personal Asset Trust, and the
Anita Kay Brunsting Personal Asset
Trust; §

AMY RUTH BRUNSTING f/k/a AMY
RUTH TSCHIRHART, Individually and
as Successor Trustee of the Brunsting
Family Living Trust, the Elmer H.
Brunsting Decedent's Trust, the Nelva E.
Brunsting Survivor's Trust, the Carl
Henry Brunsting Personal Asset Trust,
and the Amy Ruth Tschirhart Personal
Asset Trust; §

CAROLE ANN BRUNSTING,
Individually and as Trustee of the Carole
Ann Brunsting Personal Asset Trust; and
as nominal Defendant only; §

CANDACE LOUISE CURTIS §

NUMBER FOUR (4) OF

HARRIS COUNTY, TEXAS

MOTION TO DISTRIBUTE FUNDS FROM THE ELMER H. BRUNSTING
DECEDENT'S TRUST AND THE NELVA F. BRUNSTING SURVIVOR'S TRUST
TO PAY FEDERAL INCOME TAXES, IOWA STATE INCOME TAXES,
AD-VALOREM TAXES AND ACCOUNTANTS' FEES

TO THE HONORABLE JUDGE:

ANITA KAY BRUNSTING f/k/a ANITA KAY RILEY and AMY RUTH BRUNSTING f/k/a AMY RUTH TSCHIRHART, file this “Motion to Distribute Funds from the Elmer H. Brunsting Decedent’s Trust and the Nelva F. Brunsting Survivor’s Trust to Pay Federal Income Taxes, Iowa State Income Taxes, Ad-Valorem Taxes and Accountants’ Fees” and show as follows:

BACKGROUND

1. Elmer H. Brunsting and Nelva E. Brunsting had five children, CARL HENRY BRUNSTING, ANITA KAY BRUNSTING f/k/a ANITA KAY RILEY, AMY RUTH BRUNSTING f/k/a AMY RUTH TSCHIRHART, CAROLE ANN BRUNSTING, and CANDACE LOUISE CURTIS.
2. Elmer and Nelva created the Brunsting Family Trust in 1996 and amended the trust in 2005. Elmer and Nelva were the initial trustees.
3. Elmer died in April of 2009, and Nelva continued to serve as sole trustee.
4. Sometime after Elmer’s death, the Brunsting Family Trust was divided into two trusts, the Elmer H. Brunsting Decedent’s Trust and the Nelva F. Brunsting Survivor’s Trust.
5. Nelva served as sole trustee until her resignation on December 21, 2010. Anita began serving as Trustee of both trusts.
6. Nelva died in November of 2011. Upon the death of Nelva, Amy was appointed to serve as Co-Trustee with Anita.
7. Candy filed suit in federal court against Amy and Anita on February 27, 2012 in Federal Cause Number 4:12-CV-00592, *Candace Louise Curtis v. Anita Kay Brunsting, et. al.*
8. Judge Hoyt entered an order prohibiting the distribution of trust assets without a court order.

9. Carl filed this suit in April of 2013.
10. Pursuant to Candy's request, on May 15, 2014, Judge Hoyt entered an order transferring the federal matter to this Court to be held under Cause Number 412,249.
11. The federal order prohibiting the distribution of trust assets without a court order remains in effect.
12. The trusts have ongoing expenses, including federal income taxes, Iowa State income taxes, ad-valorem taxes and accountants' fees.
13. Since the federal court order prohibiting the distribution of assets without a court Order, Anita and Amy have applied to the federal court seeking permission to pay federal taxes, Iowa State income taxes, ad-valorem taxes, and accountants' fees. Upon approval of the payment, the taxes and accountants' were paid pursuant to the federal court's order.
14. Elmer H. Brunsting Decedent's Trust owes the United States Treasury \$7,120.00 on September 15, 2014, and \$7,120.00 on January 15, 2015. Future amounts due cannot be determined at this time, but quarterly payments are due on the 15th (or if a holiday, the next business day) of every April, June, September and January. Annual payments are due on April 15th (or if a holiday, the next business day) of every year. (See attached summary of taxes owed for 2014, EIN redacted – Exhibit 1)
15. Elmer H. Brunsting Decedent's Trust owes the Treasurer of the State of Iowa \$535.00 on September 30, 2014, and \$535.00 on February 2, 2015. Future amounts due cannot be determined at this time, but quarterly payments are due on the 30th (or if a holiday, the next business day) of every April, June, September and January. Annual payments are due on April 15th (or if a holiday, the next business day) of every year. (See attached summary of taxes owed for 2014, EIN redacted – Exhibit 2)

16. Elmer H. Brunsting Decedent's Trust owns approximately 15,300 acres of land in Iowa. Ad-valorem taxes are due on September 30, 2014; however, the amount has not yet been provided to Amy and Anita by the taxing authority. In 2013, the Elmer H. Brunsting Decedent's Trust paid \$1,615.40 in ad valorem taxes to the Sioux County, Iowa Treasurer.
17. The Nelva F. Brunsting Survivor's Trust does not owe any quarterly federal income tax payments for 2014; however, it is possible it will owe federal income taxes in the future.
18. Amy and Anita continue to use the accounting firm of Kroese & Kroese, in Sioux Center, Iowa to prepare the income tax returns, to assist with the ad-valorem tax filing and to assist in the rental of the farm owned by the Elmer H. Brunsting Decedent's Trust.
19. In 2013, Koerth & Koerth was paid \$400.00 for preparation of the Nelva F. Brunsting Survivor's Trust federal income tax return. No payment was due in 2014, but it is possible payment will be due in the future if federal income taxes are owed.
20. In 2013, Koerth & Koerth was paid \$600.00 for preparation of the Elmer H. Brunsting Decedent's Trust tax returns and \$840.00 for work related to the farm lease.
21. In 2014, Koerth & Koerth was paid \$825.00 for preparation of the Elmer H. Brunsting Decedent's Trust tax returns.

RELIEF REQUESTED

22. Amy and Anita request permission to pay all federal taxes, Iowa State Income Taxes, ad-valorem taxes and accountant's fees without the necessity of a court order.
23. Amy and Anita agree to provide all parties with notice of their intent to pay all federal income taxes, Iowa State Income Taxes, and ad-valorem taxes within five business days of the receipt of the amount of taxes due along with all documentation received from the

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accountant of the amount of such taxes, all tax returns to be filed, all copies of documents related to the ad valorem taxes due, and all invoices from the accountant.

24. Amy and Anita agree to provide all parties with copies of the checks within five business days of the date of payment.
25. All payments regarding the Elmer H. Brunsting Decedent's Trust shall be paid from Bank of America Checking acct: xxxxxxxx3536.
26. All payments regarding the Nelva F. Brunsting Survivor's Trust - Bank of America Checking acct: xxxxxxxx3523.
27. Such authority will conserve the Elmer H. Brunsting Decedent's Trust's and the Nelva F. Brunsting Survivor's Trust's resources as well as the Court's resources in not having to hold four to six hearings a year regarding federal income tax, Iowa State income tax, ad-valorem taxes and accountant's fees.

THEREFORE, ANITA KAY BRUNSTING f/k/a ANITA KAY RILEY and AMY RUTH BRUNSTING f/k/a AMY RUTH TSCHIRHART request this Court permit Trustees to pay Federal Income Taxes, Iowa State Income Taxes, Ad-Valorem Taxes and Accountants' Fees from the Elmer H. Brunsting Decedent's Trust and the Nelva F. Brunsting Survivor's Trust without the necessity of a Court Order.

08272014:1610:P0072

Respectfully submitted,

Mills Shirley L.L.P.

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*Attorneys for Anita Kay Brunsting and
Amy Ruth Brunsting*

CERTIFICATE OF SERVICE

By my signature above, I hereby certify that a true and correct copy of this document has been sent in the appropriate manner to all known counsel of record on this the 27th day of August, 2014.

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Attorney for Candace Louise Curtis

0027204:1910:0079

Filing Instructions

**ELMER H BRUNSTING DECEDENTS TR DTD
4-1-09 AS EST UTD 10-10-96**

COPY

Estimated Tax Payments

Taxable Year Ending December 31, 2014

Instructions: Form(s) 1041-ES, Payment Voucher
Your required estimated tax payments are as follows:

Due Date	Remittance
4/15/14	\$7,120
6/16/14	\$7,120
9/15/14	\$7,120
1/15/15	\$7,120

Each payment not indicated as Paid is to be accompanied by a completed Form 1041-ES preprinted voucher. Make each check payable to the United States Treasury and write "E.I.N. , year ending 12/31/14 1041-ES" on the check.

Mail To: Internal Revenue Service
P.O. Box 804526
Cincinnati, OH 45280-4526

Other: Reminders for estimated federal tax installments will not be sent to you. Therefore, you should establish your own reminder system for making timely deposits.

Filing Instructions

**ELMER H BRUNSTING DECEDENTS TR DTD
4-1-09 AS EST UTD 10-10-96**

COPY

Estimated Tax Payments

Taxable Year Ending December 31, 2014

Instructions: Form(s) IA 1041V, Iowa Estimates
Your required estimated tax payments are as follows:

Due Date	Remittance
4/30/14	\$535
6/30/14	\$535
9/30/14	\$535
2/02/15	\$535

Each payment not indicated as Paid is to be accompanied by a completed Form IA 1041V payment voucher. Make each check payable to the Treasurer - State of Iowa, and write "E.I.N. , Form IA 1041V Estimated Tax Payment for year ending 12/31/14" on the check.

Mail To: Fiduciary Return Processing
Iowa Department of Revenue
P.O. Box 10467
Des Moines, Iowa 50306-0467

Other: Reminders for estimated tax installments will not be sent to you. Therefore, you should establish your own reminder system for making timely deposits.