Kroese & Kroese P.C. 540 N Main Ave Sioux Center, IA 51250-1824 712-722-3375

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Documents for: BRUNSTING, NELVA E Tax Documents

IA Tax Return (12/31/06) - IA Form 1040 P1
IA Tax Return (12/31/06) - IA Form 1040 P2
IA Tax Return (12/31/06) - IA Schedule A
IA Tax Return (12/31/06) - IA Schedule B
IA Tax Return (12/31/06) - IA Form 126
IA Tax Return (12/31/06) - IA Form 6251

2006 IA 1040 Iowa Individual Income Tax Long Form

or fiscal ye	earbe illin	ginning 2006 and ending all spaces. You MUST fill in your Social Sec	urity Numbe	ęr				
Last name		Your first name/middle in		Social Security Numb				
A. BRUI	ISV	'ING ELMER H		282-32-89	0.5			
Spouse's last	nam	e Spouse's first name/midd	tle initial	Social Security Numb	er •	Your Occupat	ion	•
B. BRUI	<u>IZV</u>	ING NELVA E		481-30-46	85	RETIRE	.D	
Current mailir	ng ad	dress (number and street, apartment, lot or suite numb	er) or PO Box		Are your name,	Spouse's Occ	upation	•
13630	0]	PINEROCK LN			your spouse's name, if	RETIRE	.D	
City, State, Z	IP				applicable, and your address the same as	Reside	ence on 12/31/06	
HOUS!	TON	TX 77079-	-5914		on last year's return?	County No.	Sch.Dist.No.	
STEP 2 Fil	ing S	Status: Mark one box only.			X YES N	00	0000	
1 5	Single	: Were you claimed as a dependent on anothe	r person's lo	wa return?	YES NO ▲	Scho	ool District Name	
		ed filing a joint return. (Two-income families may						
		ed filing separately on this combined return. Spo						
, N	Ла тіе	d filing separate returns.		SSN:		▲ Income; \$		
	•	of household with qualifying person. If qualifying person	is not claime		return, enter the person's		urity Number below	
			me:			SSN:	•	
STEP 3	_	a Personal Credit: Enter 1 (En		joint or head of hous			40 = \$	40
Exemption	s	(& spouse IF h Enter 1 for each spouse who is 65	or older and	or 1 for each spouse wh	no is blind			20
	L	c. Dependents: Enter 1 for each	h dependent			× \$		
		d. Enter first names of depender					OTAL \$	60
	_	a Personal Credit: Enter 1						40
		SPOUSE (IF filing b. Enter 1 if 65 or older and/or 1	if blind			1 x s	20 = \$	20
	ĻL	c. Dependents: Enter 1 for each						
		d. Enter first names of depender		·	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		_ - # OTAL \$	60
		u. Line inst hancs of depender	ito ricic.	B. Spouse/Status 3	A. You or Joint	B. Spouse/Status		
STEP 4	4	Money exterior time etc.	1	•		b. Spouse/Status	3 A. 100 Of	JOIN
SIEF 4		Wages, salaries, tips, etc. Taxable interest income. If more than \$1,500, complete Sch. B	'·	2,979	2,981			
Figure		Ordinary dividend income. If more than \$1,500, complete Sch. B	2	10,047	10,270			
-								
your		Alimony received						
gross		Business income/(loss) from Federal Schedule C or C		9,781	9,781			
income		Capital gain/(loss) from Federal Schedule D			<u> </u>			
		Other gains/(losses) from Federal form 4797		1,103	2,163			
		Taxable IRA distributions			00 00			
		Taxable pensions and annuities			00.600			
		Rents, royalties, partnerships, estates, etc.						
		Farm income/(loss) from Federal Schedule F			· 			
		Unemployment compensation		4,463	10,075			
I.		Taxable Social Security benefits						
(=		Other income, gambling income, bonus depreciation adjustment	14.			28,37	2 . 70	602
e erre		GROSS INCOME. ADD lines 1-14			15.	20,31	<u> </u>	<u>, 602</u>
SIEP 5		Payments to an IRA, KEOGH or SEP			· 			
A Figure		One-half of self-employment tax		1,062	1,062			
> Figure		Health insurance deduction		1,002	1,002			
		Penalty on early withdrawal of savings						
adjust- ments	20.	Alimony paid	20.	552	11 //0			
		Pension/retirement income exclusion						
တ် to လုံ.		Moving expense deduction from Federal form 3903						
income		lowa capital gains deduction.						
Staple		Other adjustments				1 (1	4 . 10	F10
i		Total adjustments. ADD lines 16-24				1,61		, 2TO
(=		NET INCOME. SUBTRACT line 25 from line 15	2000		26.	26,75	9▲ 6/	,092
STEP 6		Federal income tax refund / overpayment received in						
Figure		Self-employment/household employment taxes			A			
your		Addition for Federal taxes. ADD lines 27 and 28 \dots				06.35		000
Federal	30.	Total. ADD lines 26 and 29			30.	<u>26,75</u>	967	,092
tax		Federal tax withheld	31.		A			
addition	32.	Federal estimated tax payments made in 2006		3,554				
and		Additional Federal tax paid in 2006 for 2005 and prior	-	1,692	·			45.
deduc-	34.	Deduction for Federal taxes. ADD lines 31, 32, and 33	3		34.	5,24		<u>, 450</u>
tion	35.	BALANCE. SUBTRACT line 34 from line 30. Enter he	ere and on line	e 36, side 2	35.	21,51	<u>3 46</u>	/
CS							41-001a (8/7/06)	L06

2006 IA 10	40, p	age 2		B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
STEP 7	36.	BALANCE. From side 1, line 35.			36.	21,513	46,642
		 Total itemized deductions from Federal Schedule A Taxpayers with bonus depreciation must use lowa Schedul 	27				
Figure		38. Iowa income tax if included in line 5 of Federal Schedule A				Complete line	es 37-40
your		 BALANCE. Subtract line 38 from line 37 or enter the amount of itemized deductions from the lowa Schedule A 	39.	1,454	3,645	ONLY if you	itemize.
taxable		40. Other deductions.	40.				
income	41.	Deduction. Check one box. X Itemized. Add lines 3	9 and 40.	Standard.	41.	1,454	3,645
	42.	TAXABLE INCOME, SUBTRACT line 41 from line 36.				20,059	42,997
STEP 8		Tax from tables or alternate tax		884	2,467		
Figure		Iowa lump-sum tax. 25% of Federal tax from form 4972.				•	
your		lowa minimum tax. Attach IA 6251.	-			•	
tax,		Total tax. ADD lines 43, 44 and 45.			46.	884	2,467
credits		Total exemption credit amount(s) from Step 3, side 1		60	60		
and		lowa earned income credit: 6.5% (.065) of Federal cred	• •			•	
checkoff		Tuition and textbook credit.				•	
contribu-		Total credits. ADD lines 47, 48 and 49.				60	60
tions	51	BALANCE. SUBTRACT line 50 from line 46. If less than a	rero enter :		51.	824	2,407
		Credit for nonresident or part-year resident. Attach IA 126				824	1,560
		BALANCE: SUBTRACT line 52 from 51. If less than or ed				0	847
		Other Iowa credits. Attach IA 148 Tax Credits Schedule.					<u> </u>
		BALANCE. SUBTRACT line 54 from line 53.					847
	56	School district surtax/EMS surtax. (take percentage from	table multir			0	
		Total Tax. ADD lines 55 and 56.					847
						58.	847
	59.	Total tax before contributions. ADD Columns A & B on lin Contributions. Contributions will reduce your refund or add				ADD	
	•	ish/Wildlife State Fair		efighters/Keeplowa	Veterans	Enter	
	_	9a: 59b: TOTAL TAX AND CONTRIBUTIONS. ADD lines 58 an		: -			847
STEP 9		lowa income tax withheld.					
Figure		Estimate and voucher payments made for tax year 2006	62			•	
your		Out-of-state tax credit. Attach IA 130.					
credits		Motor vehicle fuel tax credit. Attach IA 4136.				•	
Cicuia		Check One: Child and dependent care credit OR				•	
	00.	Early childhood development credit	65				
	66	Other refundable credits. Attach IA 148 Tax Credits Schedule.				•	
		TOTAL. ADD lines 61-66.			0 000	•	
		TOTAL CREDITS. ADD columns A and B on line 67 and					2,000
STEP 10		If line 68 is more than line 60, SUBTRACT line 60 from lin					1,153
Figure						DEE(1) D 70	305
your	, 0.	Mail return to Iowa Income Tax - Refund Processin		State Office Bldg Des		• • • •	
refund	71	Amount of line 69 to be applied to your 2007 estimated tax	•		606		
or		If line 68 is less than line 60, SUBTRACT line 68 from line					_
amount		Penalty for underpayment of estimated tax. From IA 2210		_	nnualized income method		
you owe				▲ 74b. Interest		ADD Enter total 74.	
you owe		TOTAL AMOUNT DUE. ADD lines 72, 73 and 74, and 6				Y THIS AMOUNT 75.	
	, 0.	E - pay by credit card or by transfer from your ban To pay by mail: lowa Income Tax - Document Proc	k account.	Go to www.state.ia.us	Max. This is a secure	site.	surer State of lowa
STEP 11	POLI1	TCAL CHECKOFF. This checkoff does not increase the	STE		S IA COCCO D TOT! Make	STEP 13	Surer, Cuite Or lowa
0,2, ,,	amour	nt of tax you owe or decrease your refund. SPOUSE YOURSELF		ΓYEAR,	į	COW-CALF REFUND	Attach IA 132
\$1.50 to F	Penuhl		1	d you like to receive a bo	oklet? This	Do NOT use these amou	
\$1.50 to E	,			is not available to electr		overpayment (line 69) or owe (line 72).	reduce the amount you
\$1.50 to C			Option	0.	Yes		
Ψ1.50 to C	Jampa	girrand wr.55 to Sampaight and		▲ 1	No	You: \$	
STEP 14		l (We), the undersigned, declare under p	enalty of p	erjury that I (we) have ex		· · · · · · · · · · · · · · · · · · ·	nedules
PLEASE	S	IGN HERE and statements, and, to the best of my (return. Declaration of pre	parer
		SSN(s) (other than taxpayer) is based on all info	imation of		K RIKKERS (:PA	4/03/07
	h all V			Preparer's Signature			Date
					KROESE P.O		Date .
Your Sign	aturo		Date		H MAIN AVEN		
rour sign	au C		Date	SIOUX CE		IA 51250-	-1824
Spouse's	Signo	hire	Date	Address			
opouse s	oigiid	au C	Date	712-722-3	375	4	2-1277139
Daytime T	eleph	one Number This return is due April 30	2007	Davtime Telephone Nu	·	ide	entification Number

2006 IA 1040 Schedule A

lowa Itemized Deductions

If you itemize deductions, attach a copy of this schedule or a copy of the Federal Schedule A to your return.

		,		Security Number -32-8905	
		e Federal Bonus Depreciation, please see the 2006 Expanded Instructions on on the Do not include health insurance premiums deducted on IA 1040, line 18.			
Medical and	1.	Medical and dental expenses			
Dental	2.	Multiply the amount on Federal form 1040*, line 38 as adjusted for disallowance of bonus		_	
Expenses		depreciation, from line 14 of the IA 1040 by 7.5% (.075). Enter result here 2.			
Expended	3.	Subtract line 2 from line 1. If less than zero, enter zero.			0
Taxes	4.	Other state and local income taxes. DO NOT INCLUDE IOWA INCOME TAX.			
You	7.	Include School District Surtax and EMS Surtax paid in 2006			
Paid	5.	Real estate taxes 5	003	-	
	6.	Personal property taxes, including vehicle registration 6.		_	
	7.	Other taxes. List the type and		-	
		amount. 7			
	8.	Add amounts on lines 4, 5, 6, and 7. Enter the total here.		- 8	1,003
	T				1,000
Interest	9a	Home mortgage interest and points reported on Federal form 1098 9a.			
You	9b	Home mortgage interest not reported on Federal form 1098			
Paid	10.	Points not reported on Federal form 1098		-	
	11.	Investment interest. Attach Federal form 4952 if required. 11.		-	
	12.	Add lines 9a-11. Enter total here.	<u></u>	12.	
Gifts	13.	Contributions by cash or check. Do not include contributions to Injured Veterans Grant			
to		Program (IA 1040 line 24) or School Tuition Organization Tax Credit (IA 1040 line 54). 13. 4, (<u> 196</u>	-	
Charity	14.	Other than by cash or check. You must attach Federal form 8283 if more than \$500. 14.			
-	15.	Carryover from prior year (as adjusted for disallowance of Bonus Depreciation) 15.		•	
	16.	Add lines 13 through 15. Enter total here.		- 16.	4,096
Casualty/Theft	4				
Loss	17.	Casualty or theft loss(es). Attach Federal form 4684.		17	<u> </u>
Job Expenses	18.	Unreimbursed employee expenses. Attach Fed. form 2106 or 2106-EZ if required 18.			
and	19.	Tax preparation fees		=	
Misc.	20.	Other expenses. List type and		-	
Deductions		amount 20			
	21.	Add the amounts on lines 18, 19, and 20. Enter the total here		-	
	22.	Multiply the amount of Federal form 1040*, line 38 as adjusted for disallowance of bonus		•	
		depreciation, from line 14 of the IA 1040* by 2% (.02). Enter the result here			
	23.	Subtract line 22 from line 21. Enter the total. If less than zero, enter zero.			0
Other Misc. Deductions	24.	Other miscellaneous deductions not subject to 2% AGI Limit. List type			
Deductions		and amount	<u></u>	24.	
Total	25.	If the amount on Federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation,	_		
Itemized		from line 14 of the IA 1040 is \$150,500 or less (\$75,250 or less if married filing separately	ł		
Deductions		for Federal tax purposes), add lines 3, 8, 12, 16, 17, 23, and 24, and enter the total here	L	25.	5 , 099
		If the amount on Federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation,			
	ļ '	from line 14 of the IA 1040* is more than \$150,500 (\$75,250 if married filing separately			
		for Federal tax purposes), you must complete the Iowa Itemized Deductions Worksheet, 41-104,			
		to calculate your total deductions.			
		If using filing statuses 1, 2, 5, or 6, enter the amount on Step 7, line 39 of the IA 1040.			
Proration	Со	mplete lines 26 through 30 ONLY if you are using filing status 3 or 4. SPOUSE		YOU	
of	26.	Enter the lowa net income of both spouses from IA 1040, line 26 26b26, 75	<u> 59</u> :	26a	67,092
Deductions	27.	Total lowa net income, add columns 26a and 26b. Enter the total here.		27	93,851
Between	28.	Divide the amount on line 26a by the amount on line 27. Enter the percentage here.		287	1.488%
Spouses	29.	Multiply line 25 by the percentage on line 28. Enter here and on IA 1040, line 39, Col. A	(OU)	29	3,645
Opouses	30.	Subtract line 29 from line 25. Enter here and on IA 1040, line 39, Col. B. If you are using			
,		filing status 4, enter this amount on line 39, Col. A of your spouse's return (SPO	USE)	30	1,454
	* _{lf}	you filed Federal 1040A, see line 21, if Federal 1040EZ, see line 4.			
CS				41-00	4a (10/17/06

2006 IA 1040 Schedule B

www.state.ia.us/tax

Interest and Dividend Income

Name(s) as shown on page 1 of the IA 1040 ELMER H & NELVA E BRUNSTING Social Security Number 282-32-8905

NOTE: You must report all taxable interest and dividends on IA 1040, even if you are not required to complete Schedule B.

PART I:

You must complete this part if you received more than \$1,500 in interest in 2006. Interest income which should be reported includes earnings from savings and loan associations, mutual savings banks, cooperative

INCOME

banks, credit unions, and bank deposits; State and municipal bonds (see instructions for IA 1040, line 2, Taxable interest Income), and interest from tax refunds. Do not report interest from Federal securities. For each payer, indicate the type of account. If the interest was earned by you, check the column labeled

"Taxpayer." If the interest was earned by your spouse, check "Spouse." If the interest was earned jointly, check "Joint." Check only one for each payer.

Interest Income. List Names of All Payers.

	Check o	one for eac	ch payer		
Name of Payer	Taxpayer	Spouse	Joint	AMOUNT	
BANK OF AMERICA			Х	601	
EDWARD JONES			Χ	4,115	
EDWARD JONES			Χ	1,244	
		_			
				· -	
Total Taxable Interest Income.					
Add the amounts; enter here and on IA 1040, line 2	 	<u> </u>		5,960	

PART II:

You must complete this part if you received more than \$1,500 in gross dividends in 2006. Deduct that portion of any net dividend from mutual funds that is attributable to Federal securities.

DIVIDEND

For each payer, indicate the type of account. If the dividends were earned by you, check the column labeled "Taxpayer." If the dividends were earned by your spouse, check "Spouse." If the dividends were earned jointly,

check "Joint." Check only one for each payer.

Dividend Income. List Names of All Payers.

	Check of	h payer		
Name of Payer	Taxpayer	Spouse	Joint	AMOUNT
DEERE & CO		-	Χ	895
EDWARD JONES			Х	14,150
EXXON MOBIL			Χ	4,633
FRANKLIN TEMPLETON			Х	418
METLIFE	X			221
				<u> </u>
		,		
Total Taxable Dividend Income.				
Add the amounts, enter here and on IA 1040, line 3		<u> </u>		20,317

41-004b (8/7/06)

Iowa Nonresident and Part-year Resident Credit

Name(s) as shown on page 1 of the IA 1040 ELMER H & NELVA E BRUNSTING			cial Security Number 82-32-8905
MARK THE APPROPRIATE BOX FOR YOU AND YOUR SPOUSE	YOU MU	ST FILE THIS FOR	
You are a nonresident of lowa			nt of lowa with income
		m lowa sources, c	
You are a part-year resident of lowa		ou are a part-year l	
Date moved into lowa:		r J	
and/or	 Attach 	n this form and a c	opy of your Federal
Date moved out of lowa:		to your lowa retur	
		•	income on the IA 126.
Your spouse is a nonresident of Iowa			ng filing status 3 or 4.
Your spouse is a part-year resident of lowa		IOWA BOLLD	OF INCOME
Date moved into lowa:		IOWA-SOUR	CE INCOME
and/or	В.	SPOUSE	A. YOU OR JOINT
Date moved out of lowa:	Filir	ng Status 3 Only	[
1. Wages, salaries, tips, etc.			
2. Taxable interest income	^{2.} _		
3. Ordinary dividend income	3		<u> </u>
4. Alimony received	4		
5. Business income or (loss)	5. <u>.</u>		
6. Capital gain or (loss)	6		The state of the s
7. Other gains or (losses)	7		I I
8. Taxable IRA distributions	8.		
9. Taxable pensions and annuities	9.		
10. Rents, royalties, partnerships, estates, etc.	10.		
11. Farm income or (loss)	_ 11.		
12. Unemployment compensation	– 12.		
13. Taxable Social Security benefits.	13.		
14. Other income, gambling income, bonus depreciation			
	14		
adjustment 15. CROSS INCOME. ADD lines 1.14	'¬. –		1. 00 600
15. GROSS INCOME. ADD lines 1-14.16. Payments to an IRA, KEOGH or SEP while an lowa resident	15		
17. Deduction for self-employment tax	17		
18. Health insurance deduction	18. –		1
19. Penalty on early withdrawal of savings		·	
20. Alimony paid	20		
21. Pension/retirement income exclusion	21		
22. Moving expense deduction into lowa only			
23. Iowa capital gains deduction			`
24. Other adjustments	24. <u>_</u>		
25. Total adjustments. ADD lines 16-24.	25		A
26. IOWA NET INCOME. SUBTRACT line 25 from line 15.			23,638
27. All-source net income from line 26, IA 1040	^{27.} _	26 , 75	9 67,092
	L	100.0%	
28. Iowa income percentage: Divide line 26 by line 27 and enter percentage.	28		<u>%</u> <u>35.2</u> %
29. Nonresident/part-year resident credit percentage:			
Subtract the percentage on line 28 from 100.0%.	29	100.0	
30. Iowa tax on total income from line 43, IA 1040		88	
31. Total credits from line 50, IA 1040		6	0 60
32. Tax after credits. Subtract line 31 from line 30.	32.	82	2,407
33. Nonresident/part-year resident tax credit. Multiply line 32 by the percentage on line 29.	33.	82	4 1,560
, ,			DUNT ON LINE 52 OF IA 1040

www.state.ia.us/tax . Iowa Minimum Tax Computation Social Security No. Name(s) as shown on IA 1040 (or IA 1041): 282-32-8905 ELMER H BRUNSTING PART I: Adjustments and Preferences, see instructions If you itemized deductions on Schedule A, start on line 1. If you did not itemize on your IA 1040, start on line 7. 1. Medical and dental (line 2, federal form 6251) 2. Taxes (line 3, federal form 6251 less any lowa income tax) 3. Certain interest on a home mortgage not used to build, buy, or improve your home (line 4, federal form 6251) 4. Miscellaneous itemized deductions (line 5, federal form 6251) 5. Refund of taxes (line 7, federal form 6251 less any Iowa income tax) 6. Investment interest (line 8, federal form 6251 less interest and expense related to private activity bonds issued after 8/7/86) 7. Post - 1986 depreciation (line 17, federal form 6251) 7. 8. Adjusted gain or loss (line 16, federal form 6251) 9. Incentive stock options (line 13, federal form 6251) 10. Passive activities (line 18, federal form 6251) 10. 12. Enter the amount for each corresponding item from federal form 6251. Enter total on line 12. a. Circulation expenditures (In. 20) a. h. Patron's adjustment h. i. Pollution control facilities i. b. Depreciation (pre-1987) . . . b. c. Installment sales (line 24) , , , C. j. Research and experimental (line 23) . . . j. k. Section 1202 exclusion (line 12) K. d. Large partnerships (line 15)
 d. e. Long-term contracts (line 21) e. 0 f. Loss limitations (line 19) . . . f. m. Related adjustments (see instr.) (line 26) m. _ 12 g. Mining costs (line 22) g. _ 1,003 13. Total Adjustments and Preferences. Combine lines 1 through 12 PART II: Alternative Minimum Taxable Income 14. Taxable income (from IA 1040, line 42; or IA 1041, line 22) 15. Net operating loss deduction. Do not enter as a negative amount 16. If federal AGI, plus any IA Bonus Depreciation adjustment is more than \$150,500 (more than \$75,250 if married filing separately for federal purposes), see instructions for amount to enter on this line 16. (17. Combine lines 14, 15 and 16 44,000 19. Alternative tax net operating loss deduction (see instructions) 19. 20. Alternative Minimum Taxable Income. Subtract line 19 from line 18 PART III: Exemption Amount and Alternative Minimum Tax 17.500 21. Enter \$35,000 (*\$17,500 if filing status 3 or 4; \$26,000 if single, head of household or qualifying widow(er)) 22. Enter \$150,000 (*\$75,000 if filing status 3 or 4; \$112,500 if single, head of household or qualifying widow(er)) 23. Subtract line 22 from line 20. If the result is zero or less, enter zero 23. 24. Multiply line 23 by 25% (0.25) 17,500 25. Subtract line 24 from line 21. If result is zero or less, enter zero 26,500 26. Subtract line 25 from line 20 1,776 27. Multiply line 26 by 6.7% (0.067) 2,407 28. Regular tax after credits. See instructions. 29. Iowa Minimum Tax. Subtract line 28 from line 27, enter here and on IA 1040, line 45 (or IA 1041, line 25.) See instructions for Minimum Tax Limited to Net Worth. If less than zero, enter zero 29. PART IV: NONRESIDENTS AND PART-YEAR RESIDENTS ONLY - Complete lines 30 - 33. 30. Enter lowa net income plus Iowa adjustments and preferences (see instructions). If less than zero, enter zero. 68,095 31. Total net income plus total adjustments and preferences (see instructions) 31. ____ 33. Iowa Minimum Tax. Multiply line 29 by line 32. Enter here and on IA 1040, line 45 (or IA 1041, * Exemption levels of \$17,500 and \$75,000 on lines 21 and 22, respectively, also apply to an estate or trust. 41-131a (08/09/06) CS

Kroese & Kroese P.C. 540 N Main Ave Sioux Center, IA 51250-1824 712-722-3375

This PDF contains the documents listed below. Click a link to jump to the corresponding document.

Documents for: BRUNSTING, NELVA E

Tax Documents

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US Tax Return (12/31/06) - Form 6251 Page 1

US Tax Return (12/31/06) - Form 6251 Page 2

US Tax Return (12/31/06) - Form 4835 - SHARE CROP

US Tax Return (12/31/06) - Cap Gain Tax Wrk

<u>104</u>	0	Department of the Treasury - Internal Revenue Se U.S. Individual Income Tax	- 38	006 (99)	IRS Use Only -	Do not write or s	staple in this space.		
	1.	For the year Jan. 1-Dec. 31, 2006, or other tax y	ear beginning	, 2006, ending	, 20	ON	B No. 1545-0074		
Label	L	Your first name and initial Last na	ime			Your social	security number		
(See	В	ELMER H BRU	NSTING			_282-3	282-32-8905		
instructions on page 16.)	E	If a joint return, spouse's first name and initial Last na	ime			Spouse's so	Spouse's social security number		
Use the IRS	L	NELVA E BRU	NSTING			481-3	0-4685		
label.	н	Home address (number and street). If you have	a P.O. box, see page 1	6.	Apt. no.	You	must enter		
Otherwise, please print	E	13630 PINEROCK LN				you	SSN(s) above.		
or type.	R	City, town or post office, state, and ZIP code. If y	ou have a foreign addr	ess, see page 16.		Checking	a box below will not		
Presidential	-	HOUSTON	TX 77079-	-5914		change yo	ur tax or refund.		
Election Campa	ign 🕨	Check here if you, or your spouse if filing join	ntly, want \$3 to go to				ou Spouse		
	1	Single	4	Head of househo	old (with qualifying p	erson). (See pag	e 17.) If		
Filing Status	2	Married filing jointly (even if only one had income	e)	this child's name		ot your depender	it, one		
Check only	3	Married filing separately. Enter spouse's SSN ab	ove 5	Qualifying widow	(er) with dependent	child (see page	17)		
one box.	_	and full name here.		,					
	6a	X Yourself. If someone can claim you as	a dependent, do no	t check box 6a			Boxes checked 2 on 6a and 6b2		
Exemptions	b	X Spouse					No. of children		
•	С	Dependents:			(3) Depende	ent's (4)	on 6c who: on 6c who:		
	_		(2)	Dependent's	relationship	iqual. ch to lfor child	^{то} уоц 		
		(1) First name Last name	social	security number	you	tax cr. (spage 19			
		(·) · · · · · · · · · · · · · · · · · ·			, , , , , , , , , , , , , , , , , , , ,		or separation (see page 20)		
If more than four							Dependents on		
dependents, see		····	• •			11	6c not en- tered above		
page 19.							Add numbers		
	d	Total number of exemptions claimed	I	· · · · · · · · · · · · · · · · · · ·			on lines		
	7	Wages, salaries, tips, etc. Attach Form(s) W-2				1 1	ubove		
Income	, 8a	Taxable interest. Attach Schedule B if requi					4,796		
Attach Form(s)	b	Tax-exempt interest. Do not include on line					1,130		
W-2 here. Also	9a	Ordinary dividends Attach Schedule R if res	wired		<u> </u>	9a	20,317		
attach Forms	эа b	Ordinary dividends. Attach Schedule B if red Qualified dividends (see page 23)	dulled		15.	420	201911		
W-2G and	10	Taxable refunds, credits, or offsets of state a	and local income tax	(oc. (coe. page. 24)	101	10			
1099-R if tax	11								
was withheld.	12	Alimony received				· · · · · -			
If you did not	13	Capital gain or (loss). Attach Schedule D if r					19,562		
get a W-2,	14						13,302		
see page 23.	15a	Other gains or (losses). Attach Form 4797 IRA distributions 15a			amount (see page		3,266		
	16a			-	amount (see page	· —	20,694		
England but de		Pensions and annuities 16a Rental real estate, royalties, partnerships, S	comporations trusts		()	 -	23,638		
Enclose, but do not attach, any	17 18		corporations, trusts	, etc. Attach Sche	:uule E	18	23,030		
payment. Also,		Farm income or (loss). Attach Schedule F				19			
please use	19	Unemployment compensation Social security benefits 20a		6 b Taxable			24,715		
Form 1040-V.	20a			O D Taxable	amount (see page	21) 200	24,113		
	21	Other income. List type and amount (see page 29)		This is your total i		22	116,988		
	22	Add the amounts in the far right column for I	illes / tillough 21. 1	23	ilcome		110,000		
Adjusted	23	Archer MSA deduction. Attach Form 8853							
_ *	24	Certain business expenses of reservists, pe	•	1 . 1					
Gross	25	fee-basis government officials. Attach Form							
Income	25	Health savings account deduction. Attach Fo							
	26	Moving expenses. Attach Form 3903				-			
	27	One-half of self-employment tax. Attach Sch							
	28	Self-employed SEP, SIMPLE, and qualified							
	29	Self-employed health insurance deduction (s							
	30	Penalty on early withdrawal of savings							
	31a	Alimony paid b Recipient's SSN ▶	•						
	32	IRA deduction (see page 31)		32					
	33	Student loan interest deduction (see page 3							
	34	Jury duty pay you gave to your employer		34					
	35	Domestic production activities deduction. At	tach Form 8903	35					
		And Succe Of the control of a send of the control of							
	36 37	Add lines 23 through 31a and 32 through 35 Subtract line 36 from line 22. This is your ac				▶ 36	116,988		

000065 Form 1040 (2006)	ELMI	ER H & NELVA E BRUNSTING	7				28	2-32-8905 Page 2
Tax	38	Amount from line 37 (adjusted gross income)					38	116,988
and	39a	Check X You were born before January 2	2. 1942.	Blind.	То	otal boxes		
Credits		if. X Spouse was born before Janua			Ε-	ecked ▶ 39a 2	2	
Standard	b	If your spouse itemizes on a separate return or you were a dual-sta	•	. —				
Deduction	 40	Itemized deductions (from Schedule A) or you					40	12,300
for-	_ 41	Subtract line 40 from line 38					41	104,688
• People who	42	If line 38 is over \$112,875, or you provided housing to a	a person dis	placed by Humo	ane Katri	na,	42	6,600
checked any box on line	42	see page 36. Otherwise, multiply \$3,300 by the total nu		•			-	98,088
39a or 39b or who can be	43	Taxable income. Subtract line 42 from line 41.			ie 41, er	nter -U-	43	
claimed as a	44			orm(s) 8814			1	14 140
dependent, see page 34.		b					44	14,143
All others:	45	Alternative minimum tax (see page 39). Attack					45	14 140
Single or Married filing	46	Add lines 44 and 45					46	14,143
separately,	47	Foreign tax credit. Attach Form 1116 if required			47			
\$5,150	48	Credit for child and dependent care expenses. A		-	48		1	
Married filing	49	Credit for the elderly or the disabled. Attach Sch	nedule R .		49			
jointly or Qualifying	50	Education credits. Attach Form 8863			50			
widow(er),	51	Retirement savings contributions credit. Attach I	Form 8880)	51			
\$10,300	52	Residential energy credits. Attach Form 5695			52		7: 1	
Head of household,	53	Child tax credit (see page 42). Attach Form 890			53		7	
\$7,550	54	Credits from: a Form 8396 b Form 8839		Form 8859	54		7:00	
	55		Form 880	1			7	
		c Form			55			
	56	Add lines 47 through 55. These are your total c	radite				56	
	57	Subtract line 56 from line 46. If line 56 is more the					57	14,143
	58	Self-employment tax. Attach Schedule SE	Itali line 40	o, enter -o			58	
Other						4407	59	
Taxes	59	Social security and Medicare tax on tip income in						
	60	Additional tax on IRAs, other qualified retirement					60	
	61	Advance earned income credit payments from F	-orm(s) vv-	2, box 9			61	<u> </u>
	62	Household employment taxes. Attach Schedule	н		<i></i>		62	
	63			 	1	<u></u>	63	14,143
	64	Federal income tax withheld from Forms W-2 an	nd 1099 👝		64		4 1	
Payments	65	2006 estimated tax payments and amount applied	ed from 20	005 return	65	16,000	4	
If you have a	_ 66a	Earned income credit (EIC)			66a		_	
qualifying child, attach	þ	Nontaxable combat pay election 66b						
Schedule EIC.	67	Excess social security and tier 1 RRTA tax withh	held (see p	page 60)	67			
	68	Additional child tax credit. Attach Form 8812			68			
	69	Amount paid with request for extension to file (see page	e 60) <u>.</u>	<u>.</u>	69			
	70	Payments from: a Form 2439 b Form 4	4136 c	Form 8885	70			
	71	Credit for federal telephone excise tax paid. Attach Forr	m 8913 if re	equired	71	40)] [[]	
	72	Add In. 64, 65, 66a, & 67 - 71. These are your total par	yments				72	16,040
Refund	73	If line 72 is more than line 63, subtract line 63 fro	om line 72	. This is the a	mount yo	ou overpaid	73	1,897
Direct deposit?	74a	Amount of line 73 you want refunded to you. If					74a	
See page 61	▶ b	Routing number	c Type:	Checki	na 🗆	Savings	arth.	
and fill in 74b, 74c, and 74d,	▶ d	Account number]	٠ _	· ·		
or Form 8888.	75	Amount of line 73 you want applied to your 200	07 estima	ted tax	75	1,897		
Amount	76	Amount you owe. Subtract line 72 from line 63.		•			76	
You Owe	77	- " · · · · · · · · · · · · · · · · · ·		Ì	77	pago 02		
		want to allow another person to discuss this retui				X Yes. Complet	e the fo	ollowing. No
Third Party	•	·	iii widi die	, , ,	,	ntification number (PIN)		NOWING.
Designee	Designer name	°s ▶ PREPARER			isoliai ige	Phone no.	` L	
<u>C:</u>		enalties of perjury, I declare that I have examined this retreey are true, correct, and complete. Declaration of prepare	urn and acc	ompanying sche	dules and		t of my k	nowledge and
Sign Here		1				ill information of which prep	arer hás i	
Joint return?	Your sig	nature	Date	Your occupation RETIRE!				Daytime phone number
See page 17.						····		
Keep a copy for your	Spouse's	signature. If a joint return, both must sign.	Date	Spouse's occup				
records.				RETIRE	<u>ر</u>	1		
	Preparer signature		. 70	Date 4 //	22/25	Check if	7	Preparer's SSN or PTIN
Paid _	Signature	LITCHARD IN MARKETO CI			03/07	/ self-employed L		P00144154
Preparer's	Firm's na						EIN	42-1277139
Use Only		self-employed), 540 NORTH MAIN	1 AVEN	NUE	T -	F10F0 100:	Phone r	
	address,	and ZIP code SIOUX CENTER			<u> </u>	51250-1824	/12-	- 7 <u>22-3375</u>
DAA								Form 1040 (2006)

Page 2

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

Your social security number 282 - 32 - 8905

ELMER H & NELVA E BRUNSTING Schedule B—Interest and Ordinary Dividends Attachment 08 Sequence No. List name of payer. If any interest is from a seller-financed mortgage and the Amount Part I buyer used the property as a personal residence, see page B-1 and list this Interest interest first. Also, show that buyer's social security number and address BANK OF AMERICA 601 DEPT OF TREASURY 80 H BONDS (See page B-1 and the EDWARD JONES instructions for TAXABLE INTEREST INCOME 4,115 Form 1040, TAX-EXEMPT INTEREST 1,244 line 8a.) ** SUBTOTAL ** 6,040 TAX-EXEMPT INTEREST Note. If you received a Form 1099-INT. Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that 4,796 2 Add the amounts on line 1 form. Excludable interest on series EE and I U.S. savings bonds issued after 1989. 4,796 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a 4 Note. If line 4 is over \$1,500, you must complete Part III **Amount** List name of payer Part II 895 DEERE & CO **Ordinary** EDWARD JONES 14,150 **Dividends** EXXON MOBIL 4,633 FRANKLIN (See page B-1 and the instructions for Form 1040, line 9a.) Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form. 20,317 Add the amounts on line 5. Enter the total here and on Form 1040, line 9a Note. If line 6 is over \$1,500, you must complete Part III. You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; or (b) had Yes Nο Part III a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust. Foreign 7a At any time during 2006, did you have an interest in or a signature or other authority over a financial **Accounts** account in a foreign country, such as a bank account, securities account, or other financial account? and Trusts See page B-2 for exceptions and filing requirements for Form TD F 90-22.1 **b** If "Yes," enter the name of the foreign country (See During 2006, did you receive a distribution from, or were you the grantor of, or transferor to, a page B-2.)

For Paperwork Reduction Act Notice, see Form 1040 instructions.

foreign trust? If "Yes," you may have to file Form 3520. See page B-2

Schedule B (Form 1040) 2006

SCHEDULE D (Form 1040)

Capital Gains and Losses

▶ Use Schedule D-1 to list additional transactions for lines 1 and 8.

► Attach to Form 1040 or Form 1040NR. ► See Instructions for Schedule D (Form 1040).

OMB No. 1545-0074

Attachment Sequence No.

Department of the Treasury Internal Revenue Service

Name(s) shown on return ELMER H & NELVA E BRUNSTING Your social security number 282-32-8905

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-6 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
1		:	į.		
			-		
					-
		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
Enter your short-term totals, if any, fr	com Schodula D.1	<u> </u>			
, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		1.	2		
line 2 Total short-term sales price amou			<u> </u>	42 (1919)	
column (d)		ľ	3		
Short-term gain from Form 6252 and	short-term gain or ((loss) from Form		4	
Net short-term gain or (loss) from pa					
Schedule(s) K-1				5	
Short-term capital loss carryover. Ent		•			l,
Carryover Worksheet on page D-7	or the instructions .				
Net short-term capital gain or (los	s). Combine lines 1	through 6 in col	umn (f)	7	
Part II Long-Term Capital	Gains and Los	ses-Assets	Held More Than One	Year	* .
(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-6 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
FRANKLIN HIGH INC	ME FUND				
	VARIOUS	4/12/0	17,460	19,047	-1,587
420 SHARES CITIGRO		1 (00 (10.05		10.000
	8/17/87		19 , 956	1,028	18,928
יייייייייייייייייייייייייייייייייייייי		NICE		i	1
27000 SHARES HOUS	1		27 144	27 000	14/
27000 SHARES HOUS	VARIOUS	NCE 8/02/0	27,144	27,000	144
27000 SHARES HOUS	1		27,144	27,000	144
Enter your long-term totals, if any, fro	VARIOUS om Schedule D-1,	8/02/0	27,144	27,000	144
9 Enter your long-term totals, if any, fro	VARIOUS om Schedule D-1,	8/02/0	27,144	27,000	144
Enter your long-term totals, if any, froughting 9 Total long-term sales price amour	VARIOUS om Schedule D-1,	8/02/0	9		144
Enter your long-term totals, if any, froughter 9 Total long-term sales price amount column (d)	various om Schedule D-1,	8/02/(9 in	o 64,560		144
Enter your long-term totals, if any, from line 9 Total long-term sales price amount column (d) Gain from Form 4797, Part I; long-term	VARIOUS om Schedule D-1, ats. Add lines 8 and om gain from Forms	8/02/(9 in 1 2439 and 6252	o 64,560; and long-term gain or		144
Enter your long-term totals, if any, from line 9 Total long-term sales price amount column (d) Gain from Form 4797, Part I; long-term (loss) from Forms 4684, 6781, and 8	various om Schedule D-1, ots. Add lines 8 and om gain from Forms 824	9 in 1 2439 and 6252	o 64,560; and long-term gain or		144
Enter your long-term totals, if any, from line 9 Total long-term sales price amount column (d) Gain from Form 4797, Part I; long-term (loss) from Forms 4684, 6781, and 8 Net long-term gain or (loss) from particular sales.	various om Schedule D-1, ats. Add lines 8 and om gain from Forms 824 therships, S corpora	9 in 1 2439 and 6252	o 64,560; and long-term gain or	11	144
Enter your long-term totals, if any, frou line 9 Total long-term sales price amount column (d) Gain from Form 4797, Part I; long-ter (loss) from Forms 4684, 6781, and 80 Net long-term gain or (loss) from part Schedule(s) K-1	various om Schedule D-1, ots. Add lines 8 and om gain from Forms 824 therships, S corpora	9 in 1 2439 and 6252	o 64,560; and long-term gain or	11 12	
Enter your long-term totals, if any, from line 9 Total long-term sales price amount column (d) Gain from Form 4797, Part I; long-term (loss) from Forms 4684, 6781, and 80 Net long-term gain or (loss) from part (loss) K-1 Capital gain distributions. See page 1	various om Schedule D-1, om	9 in 1 2439 and 6252 ations, estates, a	o 64,560; and long-term gain or	11 12	2,077
Denter your long-term totals, if any, from line 9 Description Total long-term sales price amount column (d) Description Gain from Form 4797, Part I; long-term (loss) from Forms 4684, 6781, and 8 Description Net long-term gain or (loss) from part Schedule(s) K-1 Description Gain distributions. See page 1 Description Gain Gain Gain Gain Gain Gain Gain Gai	various om Schedule D-1, onts. Add lines 8 and om gain from Forms 824 therships, S corpora D-1 of the instruction or the amount, if any	9 in 1 2439 and 6252 ations, estates, a	o 64,560; and long-term gain or and trusts from	11 12 13	
9 Enter your long-term totals, if any, from line 9 0 Total long-term sales price amount column (d) 1 Gain from Form 4797, Part I; long-term (loss) from Forms 4684, 6781, and 8 2 Net long-term gain or (loss) from part Schedule(s) K-1 3 Capital gain distributions. See page 1	various om Schedule D-1, onts. Add lines 8 and om gain from Forms 824 therships, S corpora D-1 of the instruction or the amount, if any of the instructions	9 in 1 2439 and 6252 attions, estates, a	o 64,560; and long-term gain or and trusts from	11 12 13	

For Paperwork Reduction Act Notice, see Form 1040 or Form 1040NR instructions.

Schedule D (Form 1040) 2006

P	art III	Summary		
16		lines 7 and 15 and enter the result. If line 16 is a loss, skip lines 17 through 20, and 21. If a gain, enter the gain on Form 1040, line 13, or Form 1040NR, line 14. Then go below	16	19,562
17	X Yes.	15 and 16 both gains? Go to line 18. Skip lines 18 through 21, and go to line 22.		
18	Enter the instruction	amount, if any, from line 7 of the 28% Rate Gain Worksheet on page D-8 of the	18	
19		amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet on of the instructions	19	
20	Yes. the C	18 and 19 both zero or blank? Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete Qualified Dividends and Capital Gain Tax. Worksheet on page 38 of the Instructions for 1040 (or in the Instructions for Form 1040NR). Do not complete lines 21 and 22 below. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the solute D Tax Worksheet on page D-10 of the instructions. Do not complete lines 21 and elow.		
21	If line 16 of:	is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller		
	-	oss on line 16 or D0), or if married filing separately, (\$1,500)	21 (
	Note. W	nen figuring which amount is smaller, treat both amounts as positive numbers.		
22	Yes.	ave qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete Qualified Dividends and Capital Gain Tax Worksheet on page 38 of the Instructions for 1040 (or in the Instructions for Form 1040NR).		
		Complete the rest of Form 1040 or Form 1040NR.		

Sch	edule E (Fo	rm 1040) 2006				_		Atta	chment S	Sequenc	No. 1	3	Page 2
Nam	e(s) shown or	return. Do not enter name and so	ocial security number if shown on	other side.					Yo	ur socia	security	number	
F	IMER 1	H & NELVA E BRU	UNSTING						2	82-3	2-890	0.5	
		RS compares amounts reporte		nounts shown	on Sched	ule(s) k	ζ-1 .						
	art II	income or Loss From which any amount is not at it	Partnerships and S	Corporation	ons No	te. If y	ou rep					for	,
	Are you rep	porting any loss not allowed in	a prior year due to the at-ris	sk or basis limi	tations, a	prior ye	ear una	allowed					···
		passive activity (if that loss w									Yes [X No	
	If you answ	ered "Yes," see page E-6 bef	ore completing this section.										
28	·	-	(a) Name		fo	b) Enter l r partners r S corpo	ship; S	c) Chec foreign cartners	ı i		Employer (e) Check if any amount is not at risk		
						. С согре			Ï	7101112		1	
В			· · · · · · · · · · · · · · · · · · ·						1 1			1	
c													
D												1	
		Passive Income and	Loss				Nonpas	sive I	ncome a	nd Loss			
	٠,	Passive loss allowed Form 8582 if required)	(g) Passive income from Schedule K-1	٠,	npassive lo				on 179 exp from For m			Nonpassiv	
A					-								
В													
C		<u> </u>									1		
D													
29a	Totals								19		3		
b	Totals												
30	Add colur	nns (g) and (j) of line 29a							<i></i> .	30			
31	Add colur	mns (f), (h), and (i) of line 29b								31	_k)
32	Total par	tnership and S corporation	income or (loss). Combine	lines 30 and 3	31. Enter f	he							
-	result he	re and include in the total on li	ine 41 below		<u> </u>					32	<u> </u>		
P	art III	Income or Loss From	Estates and Trusts										
33			(a) Name			_					-) Employer cation num	ber
<u>A</u>						_							
В													
	.,	Passive Incom	e and Loss				N	lonpas	sive Inc	ome an	Loss		
		ve deduction or loss allowed Form 8582 if required)	(d) Passive inconfrom Schedule I		Ì	٠-,	Deduction Scheo				.,	ner income Schedule I	
Α]									1			
В				,									
34a	Totals												
b	Totals		15 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1										in .
35	Add colu	mns (d) and (f) of line 34a							- -	35			
36	Add colu	mns (c) and (e) of line 34b								36	k		
37		ate and trust income or (los the total on line 41 below	s). Combine lines 35 and 36	6. Enter the res	sult here a	ind				. 37			
P	art IV	Income or Loss From	Real Estate Mortga	ge Investm	ent Co	nduit	s (RE	MIC	s)-Resid				 -
239390	MICH VE	BICOING OF LOSS FION	(b) Employer	(c) Excess incl					ne (net los			ncome from	
38 		(a) Name	identification number	Schedules (see page					Q, line 1		Sched	lules Q, lin	
	0		A	in the 4-2-1	- lin- 44 '					120.004.00			
39 G	art V	columns (d) and (e) only. Ente	er the result here and include	e in the total of	n iine 41 t	<u>jelow</u>				. 39			
		Summary	orm 4925. Also, complete lin	ne 42 helow		_				40	T	2	3,638
40 41		rental income or (loss) from F ne or (loss). Combine lines 26, 32, 37, 3	· · · · · · · · · · · · · · · · · · ·	- •	0r Form 104	OND line	18			► 40 ► 41			3,638
41		iation of farming and fishing			, 5, 10,111,104	OTTO, IIIC		38.3		- 41	1		5, 555
74		income reported on Form 4	•	=		1 (6.0)	l p	4					
		is 114, code B; Schedule K-1 (F	,				i B						
	•	K-1 (Form 1041), line 14, cod	**	.,	ľ	42			32,95	571			
43	Reconcil	iation for real estate profes	sionals. If you were a real e	state					,	\exists			
		nal (see page E-1), enter the											
		e on Form 1040 or Form 1040 you materially participated und				43	musconet@RRRER	e.montes e7979798	erandarier retir te a telebra				
_													

Alternative Minimum Tax-Individuals

► See separate instructions.

OMB No. 1545-0074

Attachment Sequence No

Department of the Treasury Internal Revenue Service

► Attach to Form 1040 or Form 1040NR.

Your social security number 282-32-8905

	ne(s) shown on Form 1040 or Form 1040NR	Your social security	
	ELMER H & NELVA E BRUNSTING	282-32-89	<u> </u>
	Part 1 Alternative Minimum Taxable Income (See instructions for how to complete each	h line.)	
1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41 (minus any amount on Form		
	8914, line 6), and go to line 2. Otherwise, enter the amount from Form 1040, line 38 (minus any amount		
	on Form 8914, line 6), and go to line 7. (If less than zero, enter as a negative amount.)		116,988
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2 1/2% of Form 1040, line 38	2	
3	Taxes from Schedule A (Form 1040), line 9		
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions	4	
5	Miscellaneous deductions from Schedule A (Form 1040), line 26	5	
6	If Form 1040, line 38, is over \$150,500 (over \$75,250 if married filing separately), enter the amount from		
	line 11 of the Itemized Deductions Worksheet on page A-7 of the Instructions for Schedule A (Form 1040)		
7	Tax refund from Form 1040, line 10 or line 21	7 K	
8	Investment interest expense (difference between regular tax and AMT)	8	
9	Depletion (difference between regular tax and AMT)	9	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	
11	Interest from specified private activity bonds exempt from the regular tax	11	984
12	Qualified small business stock (7% of gain excluded under section 1202)	12	
	Exercise of incentive stock options (excess of AMT income over regular tax income)		
	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)		
	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)		
	Disposition of property (difference between AMT and regular tax gain or loss)		
	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)		
	Passive activities (difference between AMT and regular tax income or loss)		0
	Loss limitations (difference between AMT and regular tax income or loss)		. 0
	Circulation costs (difference between regular tax and AMT)	00	_
21	Long-term contracts (difference between AMT and regular tax income)		
	Mining costs (difference between regular tax and AMT)	00	
	Research and experimental costs (difference between regular tax and AMT)		
24	Income from certain installment sales before January 1, 1987	24 (,
	Intangible drilling costs preference	6-	
	Other adjustments, including income-based related adjustments	26	
	Alternative tax net operating loss deduction		
	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line		
	28 is more than \$200,100, see page 7 of the instructions.)	28	117,972
	Part II Alternative Minimum Tax		
	Exemption. (If this form is for a child under age 18, see page 7 of the instructions.)		
	IF your filing status is AND line 28 is not over THEN enter on line 29		
	Single or head of household \$112,500 \$42,500		
	Manifold Elling injustive or qualifying valdous(or) 150,000		
	Married filing separately 75,000 31,275	29	62,550
	If line 28 is over the amount shown above for your filing status, see page 7 of the instructions.		
30	Subtract line 29 from line 28. If more than zero or you are filing Form 2555 or 2555-EZ, go to line 31. If zero or		
-	less and you are not filing Form 2555 or 2555-EZ, enter -0- on lines 33 and 35 and skip the rest of Part II	30	55,422
31			00/100
٥,	If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends		
	on Form 1040, line 9b, or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured	31	10,561
	for the AMT, if necessary), complete Part III on the back and enter the amount from line 55 here.	· · · · · · · · · · · · · · · · · · ·	10/001
	• All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.		
22	Alternative minimum tax foreign tax credit (see page 8 of the instructions)	32	
		1 1	10,561
	Tentative minimum tax. Subtract line 32 from line 31 Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040,		10,001
54			
	line 47). If you used Schedule J to figure your tax, the amount for line 44 of Form 1040 must be refigured	,,	14,143
2-	without using Schedule J (see page 9 of the instructions)	34	14,143
35	Alternative minimum tax. Subtract line 34 from line 33. If zero or less, enter -0 Enter here and on	35	0
	Form 1040, line 45		U

Form 6251 (2006)

	Tax Computation Using Maximum Capital Gains Rates				
36	Enter the amount from Form 6251, line 30	,,	38	36	55,422
37	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax				
	Worksheet in the instructions for Form 1040, line 44, or the amount from line				
	13 of the Schedule D Tax Worksheet on page D-10 of the instructions for				
	Schedule D (Form 1040), whichever applies (as refigured for the AMT, if		24 002		
	necessary) (see page 10 of the instructions)	37	34,982		
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the				
	AMT, if necessary) (see page 10 of the instructions)	38			
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or				
	the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and				
	enter the smaller of that result or the amount from line 10 of the Schedule				
	D Tax Worksheet (as refigured for the AMT, if necessary).	39	34,982	11.5.232	
40	Enter the smaller of line 36 or line 39			40	34,982
44	Cubinatilias 40 from line 20			44	20,440
41	Subtract line 40 from line 36 If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by	369/ / 363		41	20,440
42					
	Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separa	iely) irom ir	ie .	42	5,314
	result		······ ►	42	J, J14
43	Enter:				
	• \$61,300 if married filing jointly or qualifying widow(er),		(1 200	£	
	• \$30,650 if single or married filing separately, or	43	61,300		
	• \$41,050 if head of household.				
	Takes the constant from the 7 of the Overlifted Dividends and Conital Cair Toy				
44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax				
	Worksheet in the instructions for Form 1040, line 44, or the amount from line				
	14 of the Schedule D Tax Worksheet on page D-10 of the instructions for				
	Schedule D (Form 1040), whichever applies (as figured for the regular tax). If		62 106	200	
	you did not complete either worksheet for the regular tax, enter -0-	44	63,106		
					•
45	Subtract line 44 from line 43. If zero or less, enter -0-	45	0		
46	Enter the smaller of line 36 or line 37	46	34,982		•
40	Lines the smaller of line 30 of line 37	10	31/302		
47	Enter the smaller of line 45 or line 46	47			
48	Multiply line 47 by 5% (.05)		>	48	· · · · · · · · · · · · · · · · · · ·
49	Subtract line 47 from line 46	49	34,982		
					E 047
50	Multiply line 49 by 15% (.15)		· · · · · · · · · · · · · · · · · · ·	50	5,247
	If line 38 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise, go to line	51.			
		1 1			
51	Subtract line 46 from line 40	51			
52	Multiply line 51 by 25% (.25)		•	52	
53	Add lines 42, 48, 50, and 52			53	10,561
54	If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by	26% (26)			
-	Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separate.		ne l	ł	
		• •	į	54	14,410
	result			**	<u> </u>
55	Enter the smaller of line 53 or line 54 here and on line 31	<u></u>	<u> </u>	55	10,561
DA					Form 6251 (2006)

Form 4835

Farm Rental Income and Expenses

(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))
(Income not subject to self-employment tax)

► Attach to Form 1040 or Form 1040NR. ► See instructions on back.

OMB No. 1545-0074 **2006**

> ttachment equence No. 37

Department of the Treasury Internal Revenue Service

Name(s) shown on tax return

Your social security number 282-32-8905

Employer ID number (EIN), if any ELMER H & NELVA E BRUNSTING X Yes Did you actively participate in the operation of this farm during 2006 (see instructions)? No Part I Gross Farm Rental Income-Based on Production. Include amounts converted to cash or the equivalent. 30,084 1 Income from production of livestock, produce, grains, and other crops 499 2b Taxable amount 499 Cooperative distributions (Form(s) 1099-PATR) 2a 2b 2a 2,374 3b Taxable amount 374 Agricultural program payments (see instructions) 3a 3a 3b 4 Commodity Credit Corporation (CCC) loans (see instructions): CCC loans reported under election а 4a CCC loans forfeited 4b b 4c Taxable amount Crop insurance proceeds and federal crop disaster payments (see instructions): 5 Amount received in 2006 5b Taxable amount 5b If election to defer to 2007 is attached, check here 5d Amount deferred from 2005 5d С Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) Gross farm rental income. Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42 32,957 Part II Expenses-Farm Rental Property. Do not include personal or living expenses. Car and truck expenses (see Pension and profit-sharing Schedule F instructions). Also 21 plans attach Form 4562 8 22 Rent or lease: 748 Chemicals 9 Vehicles, machinery, and equipment (see 10 Conservation expenses (see instructions) instructions) 22a 10 Custom hire (machine work) Other (land, animals, etc.) 11 11 Repairs and maintenance 12 Depreciation and section 179 23 23 Seeds and plants 3,057 24 expense deduction not 24 claimed elsewhere 25 Storage and warehousing 12 25 Supplies Employee benefit programs 26 13 2,496 27 Taxes 27 other than on line 21 (see Schedule F instructions) 28 Utilities 28 13 14 29 Veterinary, breeding, and 14 Feed Fertilizers and lime 792 15 15 medicine Freight and trucking 16 16 Other expenses Gasoline, fuel, and oil 17 17 (specify): Insurance (other than health) 18 19 30b 19a 30c а Mortgage (paid to banks, etc.) Other b 19b 20 Labor hired (less employment 30e credits) (see Schedule F 30f 20 instructions) Total expenses. Add lines 8 through 30g (see instructions) 9,319 31 Net farm rental income or (loss). Subtract line 31 from line 7. If the result is income, enter 32 23,638 it here and on Schedule E, line 40. If the result is a loss, you must go on to line 33 32 If line 32 is a loss, check the box that describes your investment in this activity All investment is at risk. 33a 33b Some invest, is not at risk, You may have to complete Form 8582 to determine your deductible loss, regardless of which box you checked (see instructions). If you checked box 33b, you must complete Form 6198 before going to Form 8582. In either case, enter the deductible loss here and on Schedule E, line 40

Form 1040

Qualified Dividends and Capital Gain Tax Worksheet

2006

Name

Taxpayer Identification Number

ELMER H & NELVA E BRUNSTING

282-32-8905

If you do not have to use the Schedule D Tax Worksheet use this worksheet to figure your tax if any of the following applies:

- You reported qualified dividends on Form 1040, line 9b (or Form 1040NR, line 10b)
- You do not have to file Schedule D and you reported capital gain distributions on Form 1040, line 13 (or Form 1040NR, line 14) You do not have to file Schedule D if **both** of the following apply:
 - The only amounts you have to report on Schedule D are capital gain distributions from Form(s) 1099-DIV, box 2a, or substitute statement(s)
 - None of the Forms 1099-DIV or substitute statements have an amount in box 2b (unrecaptured section 1250 gain), box 2c (section 1202 gain), or box 2d (collectibles (28%) gain).
- You are filing Schedule D and Schedule D, lines 15 and 16, are both more than zero.

Qualified Dividends and Capital Gain Tax Worksheet - Form 1040, Line 44

1.	Enter the amount from Form 1040, line 43 Enter the amount from Form 1040, line 9b 2. 15,420	3_	
2.	Enter the amount from Form 1040, line 9b 2. 15, 420		
3.	Are you filing Schedule D? Yes. Enter the smaller of line 15 or 16 of Schedule D, but do not enter less than -0- No. Enter the amount from Form 1040, line 13		
4.	Add lines 2 and 3 4, 982		
5	If you are claiming investment interest expense on Form 4952, enter the amount from line 4g of that form. Otherwise, enter -0- 5.		
6.	Subtract line 5 from line 4. If zero or less, enter -0- 6. 34,982		
7.	Subtract line 6 from line 1. If zero or less, enter -0- 7. 63, 106		
8.	Enter the smaller of:		
	 The amount on line 1, or \$30,650 if single or married filing separately \$61,300 if married filing jointly or qualifying widow(er), or 		
	• \$41,050 if head of household		
9.	Is the amount on line 7 equal to or more than the amount on line 8? Yes. Skip lines 9 through 11; go to line 12 and check the "No" box No. Enter the amount from line 7 9.		
10.	Subtract line 9 from line 8 10.		
11.	Multiply line 10 by 5% (.05)	11.	
12.	Are the amounts on lines 6 and 10 the same?		
	Yes. Skip lines 12 through 15; go to line 16		
	No. Enter the smaller of line 1 or line 6 12. $34,982$		
13.	Enter the amount from line 10 (if line 10 is blank, enter -0-) 13.		
14.	Subtract line 13 from line 12 14. 34,982		
15.	Multiply line 14 by 15% (.15)	15.	5,247
16.	Figure the tax on the amount on line 7. Use the Tax Table or Tax Computation Worksheet, whichever applies	16.	8,896
17.	Add lines 11, 15, and 16	17.	14,143
18.	Figure the tax on the amount on line 1. Use the Tax Table or Tax Computation Worksheet, whichever applies		17,634
10	Tay on all tayable income. Enter the smaller of line 17 or line 18. Also include this amount on Form 1040, line 44	10	14 143

Kroese & Kroese P.C. 540 N Main Ave Sioux Center, IA 51250-1824 712-722-3375

This PDF contains the documents listed below. Click a link to jump to the corresponding document.

Documents for: BRUNSTING, NELVA E

Tax Documents

IA Tax Return (12/31/07) - IA Form 1040 Page 1

IA Tax Return (12/31/07) - IA Form 1040 Page 2

IA Tax Return (12/31/07) - IA Schedule A

IA Tax Return (12/31/07) - IA Schedule B

IA Tax Return (12/31/07) - IA Form 126

IA Tax Return (12/31/07) - IA Form 6251

IA Tax Return (12/31/07) - IA Required Statements

IA 1040 Iowa Individual Income Tax Long Form 2007

	ill in	all spaces. You MUST fill in y										
Your last name A. BRUI		1	∕our first name/mìddle initia ELMER H	al	Your Social Secu 282-32-	-	er ●					
Spouse's last			Spouse's first name/middle	initial	Spouse's Social		humber •	Ch	neck this box if	VOU OF V	NIF SDOUSE V	vere
B. BRUI		I	NELVA E	II II II II II	481-30-		umber	IXI	or older as of		•	VCIC
Current mailin	ng ad	dress (number and street, apartmen	it, lot or suite number) or F	PO Box		Are you	r name,		Your Occupa	ation		•
13630	0 1	PINEROCK LN	·				ouse's name		RETIR	ED		
City, State, Z							ole, and your the same a		Spouse's Od	cupation)	•
HOUS!	1O1	<u> </u>	<u> 17079-591</u>	L4		on last	year's return		RETIR		10/01/07	
-		Status: Mark one box only.					YES	NO	County No.		1 12/31/07 Sch.Dist.No	. •
		: Were you claimed as a depe				YES	NO .	<u> </u>	00		0000	
		ed filing a joint return. (Two-inco							Sch	nool Dist	rict Name	
4 1	Магтіе	ed filing separately on this comid filing separate returns.	binea return. Spouse u	se column	SSN:				▲ income: \$			
	-	e's name: of household with qualifying person.	If qualifying person is not	claimed as		return ei	nter the pers			ecurity N	umber below	,
	-	fying widow(er) with dependent		0.0	a 10,00000000000000000000000000000000000	, , , , , , , , , , , , , , , , , , , ,		SSN			201001 201011	•
STEP 3	Г	a Personal Cre	edit: Enter 1 (Enter 2 if	filing joint	or head of house	ehold)			1 x\$	40	= \$	40
Exemption	s	(& spouse IF filling jointly) b. Enter 1 for each	spouse who is 65 or old	er and/or 1	for each spouse wh	o is blind		🔺	<u>1</u> x\$	20	= \$	20
	L		Enter 1 for each depe						× \$ _	40	= \$	
		d. Enter first nar	mes of dependents her	e:						<u> TOTAL</u>	\$	<u>60</u>
	Γ	SPOUSE a. Personal Cre						🛦	$\frac{1}{1}$ × \$.		_ = \$	40
		(IF filling b. Enter 1 if 65 of status 3)	or older and/or 1 if blin	nd ,				🔺	<u>_</u> ×\$ -	20	_ = \$	20
	_		Enter 1 for each depe					🔺			_ = \$	60
		d. Enter first nar	nes of dependents her		Spouse/Status 3		You or Join	. D	Spouse/Statu	rotal ?	A. You or	
STEP 4	1	Wages, salaries, tips, etc.			•	Λ.	100 01 3011		Spouse/Statt	15 5	A. 100 0	JOHN
· · · ·	2.	Taxable interest income. If more than \$1,5	500, complete Sch. B	1 2	2,699		2,70	01				
Figure	3.	Ordinary dividend income. If more than \$1	,500, complete Sch. B		10,709		10,71					
your		Alimomy received					•					
gross	5.	Business income/(loss) from Federa		5.								
income	6.	Capital gain/(loss) from Federal Sci	hedule D		2,203		2,20	<u>)3</u>				
		Other gains/(losses) from Federal t		7								
	_	Taxable IRA distributions			1,416		2,70					
	9.	Taxable pensions and annuities					20,69 25,33					
	10.	Rents, royalties, partnerships, esta Farm income/(loss) from Federal S	res, etc.					55				
		Unemployment compensation										
		Taxable Social Security benefits		12 13.	2,709		7,07	7.0				
 	14.	Other income, gambling income, bonus d	epreciation adjustment									
وَع		GROSS INCOME. ADD lines 1-14						15.	19,73	86 ▲	71	,417
STEP 5		Payments to an IRA, KEOGH or SI		16								
onche > Figure	17.	One-half of self-employment tax		17								
				18	1,270		1,27	<u>70</u>				
e your		Penalty on early withdrawal of savi	ngs	19				—				
adjust- ments				20	685		11,31	15				
ments		Pension/retirement income exclusion Moving expense deduction from Fe		21. 22.	685		11,01	<u> </u>				
s to income		lowa capital gains deduction.		~~								
<u>a</u>		And Historia		24.								
Staple		Total adjustments. ADD lines 16-24						<u></u> 25.	1,95	55 🛦	12	,585
\$	26.	NET INCOME. SUBTRACT line 25	5 from line 15					26.	17,78	B1 🔺	58	,832
STEP 6	27.	Federal income tax refund / overpa	syment received in 2007	27	541	A	1,31	L 6				
Figure		Self-employment/household employ				A						
your		Addition for Federal taxes. ADD line						29	54	11 -	1	,316
Federal		Total, ADD lines 26 and 29					;	30	18,32	<u></u>	60	<u>,148</u>
tax		Federal tax withheld			3,605	<u>-</u>	11 01	15				
addition and		Federal estimated tax payments managements and Additional Federal tax paid in 2007		32. 33.	3,003	<u></u>	11,01	Ļ <u>J</u>				
and deduc-		Deduction for Federal taxes. ADD I	• •					 34.	3,60)5	11	.015
tion	35	BALANCE. SUBTRACT line 34 fro	om line 30. Enter here and	on line 36	side 2		· · · · · · · · · · · · · · · · · · ·	35. ——	14,71	. 7 –	49	,133
cs									,	41-0	01a (6/27/0	7) L07

000000				H & NELVA E BR	UNST	ING			282-32-8905
2007 IA	1	040, page 2	2			B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	
STEP 7	36.	BALANCE. From						. <u>14,717</u>	49,133
Ciarra		37. Total iten Taxpayer	nized dec	ductions from Federal Schedule A	A 37.			_ ¬	
Figure		38. Iowa inco	ome tax if	included in line 5 of Federal Schedule A	38.			Complete li	nes 37-40
your		39. BALANCI amount d	E. Subtra of iternize	ct line 38 from line 37 or enter the d deductions from the lowa Schedule A	39.	1,170	3,873	ONLY if yo	u itemize.
taxable		40. Other of			40.				
income	41.	Deduction, Chec	k one b	oox. X Itemized. Add lines 39	and 40.	Standard.	41	1,170	3,873
	42.	TAXABLE INC	OME. S	SUBTRACT line 41 from line 36.			42	. 13,547	
STEP 8		Tax from tables			40	470 🛦	2,618	3	
Figure				% of Federal tax from form 4972					
your				ch IA 6251.					
tax,				44 and 45.				_ . 470	2,618
credits	47	Total exemption	credit a	amount(s) from Step 3, side 1	4 7	60	60		
and		Tuition and texti			. 48			<u>~</u>	
checkoff								_ . 60	60
contribu-	50.	BALANCE SUB	TDACT	47 and 48	ro enter :		50	43.0	
tions	51	Credit for popular	eident o	r part-year resident. Attach IA 126 a	and Feder	ral return	51	410	
dons				line 51 from 50. If less than or equal				(1,101
									<u> </u>
				wa credits. Attach IA 148 Tax Credi					1,101
				line 53 from line 52. AS surtax. (take percentage from tall)		1.1P. = #4\			
									1,101
				and 55.					
	57. 58.	Total tax before Contributions, Contributions	contribu ontributi	ations. ADD Columns A & B on line ons will reduce your refund or add t	56 and er to the amo	nter here. , ,	nust be in whole dollars	57.	
	F	ish/Wildlife		State Fair	Fire	efighters/Keep Iowa Beau	titul Veterans	Enter	
		8a: 🛕		58b: 📤		: 4	58d: 📤		
				NTRIBUTIONS. ADD lines 57 and				59.	1,101
STEP 9		Iowa income tax			. 60	242	<u> </u>	_	
Figure				ayments made for tax year 2007,		242		_	
your				Attach IA 130.			`	_	
credits				tach IA 4136.	. ⁶³			-	
	64.	Check One:	Chil	d and dependent care credit OR					
		L	_	y childhood development credit				-	
				edit: 7.0% (.07) of Federal credit	65		<u> </u>	_	
	66.	Other refundable cr	edits. Atta	ach IA 148 Tax Credits Schedule				_	
	67.	TOTAL. ADD lin	es 60-6	6.	. 67	242	606	<u> </u>	
				D columns A and B on line 67 and e					848
STEP 10	69.	If line 68 is more	e than li	ne 59, SUBTRACT line 59 from line	68, This	is the amount you overpa	id.	69.	A
Figure	70.	Amount of line 6	9 to be	REFUNDED				REFUND 70.	A
your		Mail return to	lowa In	come Tax - Refund Processing,	Hoover	State Office Bldg, Des	Moines IA 50319-012	20	
refund	71.	Amount of line 69 to	be app	lied to your 2008 estimated tax	. 71		<u></u>	_	
or	72.	If line 68 is less	than lin	e 59, SUBTRACT line 68 from line 5	59. This is	the AMOUNT OF TAX Y	OU OWE.	72.	253
amount	73.	Penalty for unde	erpayme	nt of estimated tax. From IA 2210 o	г IA 2210	F. Check if ann	nualized income metho	d is used 73.	
you owe	74.	Penalty and inte	erest	, 74a. Penalty.		▲ 74b. Interest		ADD Enter total 74.	
	75.	TOTAL AMOUI	NT DUE	E. ADD lines 72, 73 and 74, and ent	er here.		P.	AY THIS AMOUNT 75.	253
	201 1			or direct debit. Go to www.state. Income Tax - Document Proces	sing, PO	Box 9187, Des Moines	IA 50306-9187. Mak	e check payable to Tre	asurer, State of Iowa
STEP 11	amou	nt of tax you owe	or decre	s checkoff does not increase the ease your refund.	STER	P 12		STEP 13	
		SPOUSE	_ 🔺	YOURSELF	NEXT	Γ YEAR,		COW-CALF REFUNE	Attach IA 132.
\$1.50 to D	emo	ratic Party	_	\$1.50 to Democratic Party	Would	d you like to receive a boo	oklet? This	Do NOT use these am	ounts to increase your or reduce the amount you
\$1.50 to R	Repub	ican Party		\$1.50 to Republican Party	option	is not available to electro	onic filers.	owe (line 72).	n reduce the dinodin you
\$1.50 to C	ampa	ign Fund		\$1.50 to Campaign Fund	į	0.	Yes	Spouse: \$	
		<u> </u>				▲ 1.	No	You: \$	
STEP 14		ICN LIEDE		, the undersigned, declare under per atements, and, to the best of my (ou					
		SIGN HERE SSN(s)		than taxpayer) is based on all inform		which the preparer has an		return. Declaration of pr	sparer
	-	our math				RICHARD K	RIKKERS	CPA	4/01/08
Attach	hall \	V-2s				Preparer's Signature			Date
						KROESE &	KROESE P.	C.	
Your Signa	ature				Date	540 NORTH	H MAIN AVE	NUE	
						SIOUX CEN	NTER	IA 51250)-1824
Spouse's	Signa	ture			Date	Address			.
						712-722-3	375		42-1277139
Daytime T CS	eleph	one Number		This return is due April 30,	2008.	Daytime Telephone Nur Mailing Add	mber Iresses: See lines	70 and 75 above.	dentification Number 41-001b (8/22/07)

2007 IA 1040 Schedule A

Iowa Itemized Deductions

If you itemize deductions, attach a copy of this schedule or a copy of the Federal Schedule A to your return.

` '		page 1 of the IA 1040 NELVA E BRUNSTING		Security Number	r
NOTE: If you	hav	e Federal Bonus Depreciation, please see the 2007 Expanded Instructions Do not include health insurance premiums deducted on IA 1040, line 18.	on our V	Veb site.	
Medical and	1.	Medical and dental expenses			
Dental	2.	Multiply the amount on Federal form 1040*, line 38 as adjusted for disallowance of bonus			
Expenses		depreciation, from line 14 of the IA 1040 by 7.5% (.075). Enter result here			
	3.	Subtract line 2 from line 1. If less than zero, enter zero.		3	0
Taxes	4.	State and Local (Check only one box): a Other state and local income taxes. Do not include lowa Income Tax.			
You		Include School District Surfax and EMS Surfax paid in 2007 OR A		1	
Paid	_	to to to General sales taxes only from line 30 of the receiral schedule A. — —			
	5.	Real estate taxes 5.	<u> </u>		
	6. 7.	Personal property taxes, including vehicle registration			
	'	Other taxes. List the type and amount. 7			
	8.	Add amounts on lines 4, 5, 6, and 7. Enter the total here.			1,058
Interest	9a	Home mortgage interest and points reported on Federal form 1098 9a			1,000
You	9b	Home mortgage interest and points reported on Federal form 1098			
Paid	10.	Points not reported on Federal form 1098			
raiu	11.	Qualified mortgage insurance premiums			
	12.	Investment interest. Attach Federal form 4952 if required. 12.			
	13.	Add lines 9a-12. Enter total here.		13	
				10.	
Gifts	14.	Contributions by cash or check. Do not include contributions to Injured Veterans Grant Program (IA 1040 line 24) or School Tuition Organization Tax Credit (IA 1040 line 53) 14.	3.985		
to					
Charity	15.	Other than by cash or check. You must attach Federal form 8283 if more than \$500. 15.			
	16.	Carryover from prior year (as adjusted for disallowance of Bonus Depreciation) 16.		47	2 005
	17.	Add lines 14 through 16. Enter total here.			3 , 985
Casualty/Theft Loss	18.	Casualty or theft loss(es). Attach Federal form 4684. Unreimbursed employee expenses. Attach Fed. form 2106 or 2106-EZ if required. 19.	· · · · · · · · · · · · · · · · · · ·	16.	
Job Expenses	19. 20.	Tax preparation fees			
and Misc.	21.				
Deductions	21.	Other expenses. List type and amount. SEE STATEMENT 1 21	140		
Deductions	22.	Add the amounts on lines 19, 20, and 21. Enter the total here			
	23.	Multiply the amount of Federal form 1040*, line 38 as adjusted for disallowance of bonus	140		
	23.	depreciation, from line 14 of the IA 1040* by 2% (.02). Enter the result here	2 399		
	24.	Subtract line 23 from line 22. Enter the total. If less than zero, enter zero.		24	0
				24.	
Other Misc. Deductions	25.	Other miscellaneous deductions not subject to 2% AGI Limit. List type		0.5	
	├	and amount.		25.	
Total	26.	If the amount on Federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation	n,		
Itemized		from line 14 of the IA 1040 is \$156,400 or less (\$78,200 or less if married filing separately			- 0.10
Deductions		for Federal tax purposes), add lines 3, 8, 13, 17, 18, 24, and 25, and enter the total here	· · · · · · · L	26.	5,043
		If the amount on Federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation	n,		
]	from line 14 of the IA 1040* is more than \$156,400 (\$78,200 if married filing separately			
		for Federal tax purposes), you must complete the Iowa Itemized Deductions Worksheet, IA 10	4,		
		to calculate your total deductions.			
	<u> </u>	If using filing statuses 1, 2, 5, or 6, enter the amount on Step 7, line 39 of the IA 10			
Proration	Ι.	mplete lines 27 through 31 ONLY if you are using filing status 3 or 4. SPOUSI			50
of	27.	Enter the lowa net income of both spouses from IA 1040, line 26 27b		27a	58,832
Deductions	28.	Total lowa net income, add columns 27a and 27b. Enter the total here.			76,613
Between	29.	Divide the amount on line 27a by the amount on line 28. Enter the percentage here.			76.791 %
Spouses	30.	Multiply line 26 by the percentage on line 29. Enter here and on IA 1040, line 39, Col. A	(YOU)	JU	3 , 873
	31.	Subtract line 30 from line 26. Enter here and on IA 1040, line 39, Col. B. If you are using	(ODO! IOT)	0.4	1 170
41-004a (9/13/07)		filing status 4, enter this amount on line 39, Col. A of your spouse's return.	(SPOUSE)	ა1	1,170
ce	•	*If you filed Federal 1040A, see line 21; if Federal 1040EZ, see line 4.			

2007 IA 1040 Schedule B

Interest and Dividend Income

Name(s) as s	how	пог	page 1 of t	the L	A 1040
ELMER	H	&	NELVA	Ε	BRUNSTING

Social Security Number 282-32-8905

NOTE: You must report all taxable interest and dividends on IA 1040, even if you are not required to complete Schedule B.

PART I:

You must complete this part if you received more than \$1,500 in interest in 2007. Interest income which should be reported includes earnings from savings and loan associations, mutual savings banks, cooperative

INTEREST

banks, credit unions, and bank deposits; State and municipal bonds (see instructions for IA 1040, line 2, Taxable interest Income), and interest from tax refunds. Do not report interest from Federal securities.

For each payer, indicate the type of account. If the interest was earned by you, check the column labeled

INCOME

"Taxpayer." If the interest was earned by your spouse, check "Spouse." If the interest was earned jointly, check "Joint." Check only one for each payer.

Interest Income. List Names of All Payers.

	Check o	ne for eacl	h payer	ARGUNT	
Name of Payer	Taxpayer	Spouse	Joint	AMOUNT	
EDWARD JONES			Χ	2,471	
EDWARD JONES			X	2,929	
	···				
	· · · · · · · · · · · · · · · · · · ·				
		ļ			
				- · · · · · · · · · · · · · · · · · · ·	
Total Taxable Interest Income.					
Add the amounts; enter here and on IA 1040, line 2				5,400	

PART II:

You must complete this part if you received more than \$1,500 in gross dividends in 2007. Deduct that portion of any net dividend from mutual funds that is attributable to Federal securities.

DIVIDEND

For each payer, indicate the type of account. If the dividends were earned by you, check the column labeled "Taxpayer." If the dividends were earned by your spouse, check "Spouse." If the dividends were earned jointly,

INCOME

check "Joint." Check only one for each payer.

Dividend Income. List Names of All Payers.

	Check o	ne for eacl	h payer	
Name of Payer	Taxpayer	Spouse	Joint	AMOUNT
CHEVRON CORPORATION			Χ	3,851
DEERE & CO			Χ	1,063
EDWARD JONES			Χ	16,507
				·
				· · · · · · · · · · · · · · · · · · ·
Total Taxable Dividend Income.				
Add the amounts; enter here and on IA 1040, line 3				21,421

41-004b (7/17/07)

Iowa Nonresident and Part-year Resident Credit

Name(s) as shown on page 1 of the IA 1040 ELMER H & NELVA E BRUNSTING			ocial Security Number
	YOU ML	IST FILE THIS FO	
You are a nonresident of Iowa	• You		t of Iowa with income
You are a part-year resident of lowa Date moved into lowa:		are a part-year lo	
	. Attac	h this form and a	conv. of your Fodoral
and/or			copy of your Federal
Date moved out of lowa:		to your lowa retu	
Your spouse is a nonresident of lowa $\overline{\mathbb{X}}$		•	e income on the IA 126. ng filing status 3 or 4.
Your spouse is a part-year resident of lowa		IOWA SOLIE	RCE INCOME
Date moved into lowa:		IOWA-SOUR	CE INCOME
and/or	В	. SPOUSE	A. YOU OR JOINT
Date moved out of lowa:	Fil	ing Status 3 Only	
1. Whater colories time etc.	1		
Wages, salaries, tips, etc. Tayable interest income.	٠		
Taxable interest income	4		
3. Ordinary dividend income	3.		
4. Alimony received	4		
5. Business income or (loss)			
6. Capital gain or (loss)	<i></i> 6		
7. Other gains or (losses)	7. .		
8. Taxable IRA distributions	8. ₋		
9. Taxable pensions and annuities	9.		<u> </u>
10. Rents, royalties, partnerships, estates, etc.	10.		
11. Farm income or (loss)	11.		
12. Unemployment compensation	12.		
13. Taxable Social Security benefits.			
14. Other income, gambling income, bonus depreciation			
adjustment	14		
15 GROSS INCOME ADD lines 1-14	15		<u>∆</u> 25,335
15. GROSS INCOME. ADD lines 1-14.	16.		
16. Payments to an IRA, KEOGH or SEP while an lowa resident			
17. Deduction for self-employment tax	17.		
18. Health insurance deduction	18		
19. Penalty on early withdrawal of savings	19		
20. Alimony paid			
21. Pension/retirement income exclusion	21		
22. Moving expense deduction into lowa only	22	 	
23. lowa capital gains deduction	23.		
24. Other adjustments	~ .		
25. Total adjustments. ADD lines 16-24.	25.		
26. IOWA NET INCOME. SUBTRACT line 25 from line 15.	26.		<u>25,335</u>
27. All-source net income from line 26, IA 1040	27.	17,78	1 58 , 832
	Į	100.0%	
28. Iowa income percentage: Divide line 26 by line 27 and enter percentage.	28.		<u>%</u> 43.06%
29. Nonresident/part-year resident credit percentage:			
Subtract the percentage on line 28 from 100.0%.	29.	100.00	% 56.949
30. Iowa tax on total income from line 43, IA 1040	30.	47	
31. Total credits from line 49, IA 1040	31.		60
32. Tax after credits. Subtract line 31 from line 30.	32.	41	
33. Nonresident/part-year resident tax credit. Multiply line 32 by the percentage on line 29.	33.	41	
The most do in part your rooms on that drought mind on by the percentage on the 25.	···· •		OUNT ON LINE 51 OF IA 1040

www.state.ia.us/tax __

	Iowa Minimum Ta	x Computation
Name(s) as shown on IA 1040 (or IA 1041):	Social Security No.	
ELMER H BRUNSTING	282-32-8905	
PART I: Adjustments and Preferences, see instructions		·
If you itemized deductions on Schedule A, start on line 1. If you did not itemize on your IA 104	10, start on line 7.	
Medical and dental (line 2, federal form 6251) Taxes (line 3, federal form 6251 less any lowa income tax included on that line)	2.	1,058
3. Certain interest on a home mortgage not used to build, buy, or improve your home (line 4, federa		<u> </u>
Miscellaneous itemized deductions (line 5, federal form 6251)		
5. Refund of taxes (line 7, federal form 6251 less any lowa income tax included on that line)		
6. Investment interest (line 8, federal form 6251 less interest and expense related to private		· · · · · · · · · · · · · · · · · · ·
activity bonds issued after 8/7/86)	6.	0
7. Post - 1986 depreciation (line 17, federal form 6251)		
8. Adjusted gain or loss (line 16, federal form 6251)	8.	
9. Incentive stock options (line 13, federal form 6251)	9.	
10. Passive activities (line 18, federal form 6251)	10.	
11. Beneficiaries of estates and trusts (line 14, federal form 6251)	11.	
12. Enter the amount for each corresponding item from federal form 6251. Enter total on line 12.		
a. Circulation expenditures (in. 20) a. h. Patron's adjustment	h	
b. Depreciation (pre-1987) b. i. Pollution control facilities		
c. Installment sales (line 24) c. j. Research and experimental (line 23)	j	
d. Large partnerships (line 15) d. k. Section 1202 exclusion (line 12)		
e. Long-term contracts (line 21) e. 1. Tax shelter farm activities		
f. Loss limitations (line 19) f. m. Related adjustments (see instr.) (line 26)		
g. Mining costs (line 22) g.	12	
13. Total Adjustments and Preferences. Combine lines 1 through 12	13.	1,058
PART II: Alternative Minimum Taxable Income		
14. Taxable income (from IA 1040, line 42; or IA 1041, line 22)	14	<u>45,260</u>
15. Net operating loss deduction. Do not enter as a negative amount	15.	<u> </u>
16. If federal AGI, plus any IA Bonus Depreciation adjustment is more than \$156,400 (more than \$78		
married filing separately for federal purposes), see instructions for amount to enter on this line	16. ()
17. Combine lines 14, 15 and 16	17	
18. Add lines 13 and 17	40	46,318
19. Alternative tax net operating loss deduction (see instructions)	19.	
20. Alternative Minimum Taxable Income. Subtract line 19 from line 18	00	1 (010
	=	
PART III: Exemption Amount and Alternative Minimum Tax	_	
21. Enter \$35,000 (*\$17,500 if filing status 3 or 4; \$26,000 if single, head of household or qualifying v	widow(er)) 21	
22. Enter \$150,000 (*\$75,000 if filing status 3 or 4; \$112,500 if single, head of household or qualifying	g widow(er)) 22.	75,000
23. Subtract line 22 from line 20. If the result is zero or less, enter zero	23	0
24. Multiply line 23 by 25% (0.25)	24	
25. Subtract line 24 from line 21. If result is zero or less, enter zero	25. <u> </u>	17 , 500
26. Subtract line 25 from line 20		28,818
27. Multiply line 26 by 6.7% (0.067)	27. <u> </u>	1,931
28. Regular tax after credits. See instructions.		2,558
29. Iowa Minimum Tax. Subtract line 28 from line 27, enter here and on IA 1040, line 45 (or IA 1041,		
line 25.) See instructions for Minimum Tax Limited to Net Worth. If less than zero, enter zero	29.	0
PART IV: NONRESIDENTS AND PART-YEAR RESIDENTS ONLY - Complete lines 30 - 33.		
30. Enter lowa net income plus lowa adjustments and preferences (see instructions). If less than zero	o, enter zero. 30.	25,335
31. Total net income plus total adjustments and preferences (see instructions)	31.	59,890
		0.423
33. Iowa Minimum Tax. Multiply line 29 by line 32. Enter here and on IA 1040, line 45 (or IA 1041,	32	V • 12 V
	33	0
* Exemption levels of \$17,500 and \$75,000 on lines 21 and 22, respectively, also apply to an estate of		
and the second s		41-131a (7/23/07)

000065 BRUNSTING, ELMER H & NELVA E 282-32-8905 **Iowa Statements**

Statement 1 - Schedule A, Other Expenses Subject to 2% AGI Limit

Description	n	Aı	mount
OTHER INVESTMENT I	EXPENSE	\$	40
SAFE DEPOSIT BOX			100
TOTAL		\$	140

Kroese & Kroese P.C. 540 N Main Ave Sioux Center, IA 51250-1824 712-722-3375

This PDF contains the documents listed below. Click a link to jump to the corresponding document.

Documents for: BRUNSTING, NELVA E

Tax Documents

US Tax Return (12/31/07) - Form 1040 Page 1

US Tax Return (12/31/07) - Form 1040 Page 2

US Tax Return (12/31/07) - Schedule B

US Tax Return (12/31/07) - Schedule D Page 1

US Tax Return (12/31/07) - Schedule D Page 2

US Tax Return (12/31/07) - Schedule E Page 2

US Tax Return (12/31/07) - Form 6251 Page 1

US Tax Return (12/31/07) - Form 6251 Page 2

US Tax Return (12/31/07) - Form 4835 - SHARE CROP

US Tax Return (12/31/07) - Capital Gain Tax Worksheet

)	U.S. Individual Income	e Tax Return	2007 (99)	IRS Use Only-E	o not write	or stap	le in this space.
	Τ.	For the year Jan. 1-Dec. 31, 2007, or	other tax year beginning	, 2007, ending	, 20			No. 1545-0074
Label	LA	Your first name and initial	Last name			Your so	cial sec	curity number
(See	B	ELMER H	BRUNSTING			_282	-32·	-8905
instructions on page 12.)	E	If a joint return, spouse's first name and initial	Last name			Spouse'	s socia	l security number
Use the IRS	-	NELVA E	BRUNSTING			481	-30-	<u>-4685</u>
iabel.	н	Home address (number and street). If	you have a P.O. box, see	e page 12.	Apt. no.	•		ust enter
Otherwise, please print	E	13630 PINEROCK I	<u>_N</u>				your S	SN(s) above.
or type.	R	City, town or post office, state, and ZIF	ocode. If you have a fore	eign address, see page 12.		Check	ing a b	oox below will not
Presidential	Ļ	HOUSTON	TX_77	079-5914		chang	e your	tax or refund.
Election Campaig	gn 🕨	Check here if you, or your spouse if	f filing jointly, want \$3				You	
	1 _	Single		4 Head of househo	ld (with qualifying pe son is a child but no	erson). (See et your depe	page 1 ndent, e	3.) If enter
Filing Status	2	Married filing jointly (even if only one h	nad income)	this child's name	here. >	_		
Check only	3 _	Married filing separately. Enter spouse	s SSN above	5 Qualifying widow	er) with dependent	child (see p	age 14)	
one box.		and full name here.						
	6a	X Yourself. If someone can claim	n you as a dependent,	do not check box 6a			٦	Boxes checked 2
Exemptions	b	X Spouse	<u> </u>	<u> </u>				No. of children on 6c who:
	С	Dependents:		(2) Dependent's	(3) Depende) ✓ if al. child	lived with you
			Ì	social security number	relationship t	o for	child cr. (see	did not live with
		(1) First name Last na	ame	- Social Security Humber	you	pa	ge 15)	you due to divorce or separation
							Ш	(see page 16)
If more than four		<u></u>					4	Dependents on 6c
dependents, see page 15.							\bot	not entered above
page 15.								Add numbers on
	d	Total number of exemptions claime	<u> </u>				يديدين	lines above
_	7	Wages, salaries, tips, etc. Attach Form(s	s) W-2			7		· ·
Income	8a	Taxable interest. Attach Schedule I	B if required			8a		19,504
Attach Form(s)	b	Tax-exempt interest. Do not include	de on line 8a	8b	2,9	29		
W-2 here. Also	9a	Ordinary dividends. Attach Schedule	e B if required			9a		21,421
attach Forms W-2G and	b	Qualified dividends (see page 19)		9b	16,4			
1099-R if tax	10	Taxable refunds, credits, or offsets	of state and local inco	ome taxes (see page 20)		10		
was withheld.	11	Alimony received				11		<u></u> -
If you did not	12	Business income or (loss). Attach S	Schedule C or C-EZ			12		
get a W-2,	13	Capital gain or (loss). Attach Schedule	e D if required. If not require	red, check here		13		4,406
see page 19.	14	Other gains or (losses). Attach Form	n 4797	•		14		
	15a	IRA distributions 1	15a	b Taxable a	mount (see page	21) 151	,	1 1 1 1 1
	16a	Pensions and annuities 1	16a	to Taxable a	mount (see page			4,116
Enclose, but do	17)	4,116 20,696
not attach, any		Rental real estate, royalties, partner	rships, S corporations	, trusts, etc. Attach Schei				
· •	18	Rental real estate, royalties, partner Farm income or (loss). Attach Sche						20,696
payment. Also,	18 19		edule F	, trusts, etc. Attach Scher	dule E	17 18		20,696 25,335
payment. Also, please use		Farm income or (loss). Attach Sche Unemployment compensation \dots	edule F		dule E	17 18		20,696
payment. Also, please use	19	Farm income or (loss). Attach Sche Unemployment compensation \dots	20a 28	trusts, etc. Attach Scher	dule E mount (see page	17 18		20,696 25,335 24,448
payment. Also, please use	19 20a	Farm income or (loss). Attach Sche Unemployment compensation Social security benefits	20a 28 e page 24)	trusts, etc. Attach Scher	dule E mount (see page	17 18 19 24) 20I)	20,696 25,335
payment. Also, please use Form 1040-V.	19 20a 21	Farm income or (loss). Attach Sche Unemployment compensation Social security benefits	20a 28 e page 24)	trusts, etc. Attach Scher	dule E mount (see page	17 18 19 24) 201 21)	20,696 25,335 24,448
payment. Also, please use Form 1040-V.	19 20a 21 22	Farm income or (loss). Attach Sche Unemployment compensation Social security benefits 2 Other income. List type and amount (see Add the amounts in the far right colu	edule F 20a 28 e page 24) lumn for lines 7 throug	trusts, etc. Attach Scherology, trusts, etc. Attach Scherology, and the scherology of the scherology o	dule E mount (see page	17 18 19 24) 201 21)	20,696 25,335 24,448
payment. Also, please use Form 1040-V. Adjusted	19 20a 21 22 23	Farm income or (loss). Attach Sche Unemployment compensation Social security benefits Other income. List type and amount (see Add the amounts in the far right colu Educator expenses (see page 26) Certain business expenses of reser fee-basis government officials. Attach	20a 28 e page 24) lumn for lines 7 throug rvists, performing artis ch Form 2106 or 2106	, trusts, etc. Attach Scher 8,762 b Taxable a th 21. This is your total in 23 sts, and 6-EZ 24	dule E mount (see page	17 18 19 24) 201 21)	20,696 25,335 24,448
payment. Also, please use Form 1040-V. Adjusted Gross	19 20a 21 22 23	Farm income or (loss). Attach Sche Unemployment compensation Social security benefits 2 Other income. List type and amount (see Add the amounts in the far right coli Educator expenses (see page 26) Certain business expenses of reser	20a 28 e page 24) lumn for lines 7 throug rvists, performing artis ch Form 2106 or 2106	, trusts, etc. Attach Scher 8,762 b Taxable a th 21. This is your total in 23 sts, and 6-EZ 24	dule E mount (see page	17 18 19 24) 201 21)	20,696 25,335 24,448
payment. Also, please use Form 1040-V. Adjusted Gross	19 20a 21 22 23 24	Farm income or (loss). Attach Sche Unemployment compensation Social security benefits Other income. List type and amount (see Add the amounts in the far right colu Educator expenses (see page 26) Certain business expenses of reser fee-basis government officials. Attach	20a 28 e page 24) lumn for lines 7 throug rivists, performing artis ch Form 2106 or 2106 Attach Form 8889	, trusts, etc. Attach Scher 8,762 b Taxable a th 21. This is your total in 23 sts, and 6-EZ 24	dule E mount (see page	17 18 19 24) 201 21)	20,696 25,335 24,448
payment. Also, please use Form 1040-V. Adjusted Gross	19 20a 21 22 23 24	Farm income or (loss). Attach Sche Unemployment compensation Social security benefits 2 Other income. List type and amount (see Add the amounts in the far right coli Educator expenses (see page 26) Certain business expenses of reser fee-basis government officials. Attach Health savings account deduction. Moving expenses. Attach Form 390 One-half of self-employment tax. At	edule F 20a 28 e page 24) lumn for lines 7 throug rivists, performing artis ch Form 2106 or 2106 Attach Form 8889 03 ttach Schedule SE	8 , 7 6 2 b Taxable a sh 21. This is your total in 23 sts, and 6-EZ 24 25 26 27	dule E mount (see page	17 18 19 24) 201 21)	20,696 25,335 24,448
payment. Also, please use Form 1040-V. Adjusted Gross	19 20a 21 22 23 24 25 26	Farm income or (loss). Attach Sche Unemployment compensation Social security benefits 2 Other income. List type and amount (see Add the amounts in the far right coli Educator expenses (see page 26) Certain business expenses of reser fee-basis government officials. Attach Health savings account deduction. Moving expenses. Attach Form 390 One-half of self-employment tax. At Self-employed SEP, SIMPLE, and of	edule F 20a 28 e page 24) lumn for lines 7 throug rivists, performing artis ch Form 2106 or 2106 Attach Form 8889 03 ttach Schedule SE qualified plans	8 , 7 6 2 b Taxable a th 21. This is your total ir 23 sts, and 6-EZ 24 25 26 27 28	dule E mount (see page	17 18 19 24) 201 21)	20,696 25,335 24,448
payment. Also, please use Form 1040-V. Adjusted Gross	19 20a 21 22 23 24 25 26 27	Farm income or (loss). Attach Sche Unemployment compensation Social security benefits 2 Other income. List type and amount (see Add the amounts in the far right colic Educator expenses (see page 26) Certain business expenses of reser fee-basis government officials. Attach Health savings account deduction. Moving expenses. Attach Form 390 One-half of self-employment tax. At Self-employed SEP, SIMPLE, and of Self-employed health insurance ded	edule F 20a 28 e page 24) lumn for lines 7 throug rivists, performing artis ch Form 2106 or 2106 Attach Form 8889 03 ttach Schedule SE qualified plans duction (see page 26)	8 , 7 6 2 b Taxable a th 21. This is your total in 23 sts, and 6-EZ 24 25 26 27 28 29	dule E mount (see page	17 18 19 24) 201 21)	20,696 25,335 24,448
payment. Also, please use Form 1040-V. Adjusted Gross	19 20a 21 22 23 24 25 26 27 28	Farm income or (loss). Attach Sche Unemployment compensation Social security benefits 2 Other income. List type and amount (see Add the amounts in the far right colic Educator expenses (see page 26) Certain business expenses of reser fee-basis government officials. Attach Health savings account deduction. Moving expenses. Attach Form 390 One-half of self-employment tax. At Self-employed SEP, SIMPLE, and of Self-employed health insurance ded	edule F 20a 28 e page 24) lumn for lines 7 throug rivists, performing artis ch Form 2106 or 2106 Attach Form 8889 03 ttach Schedule SE qualified plans duction (see page 26)	8 , 7 6 2 b Taxable a th 21. This is your total in 23 sts, and 6-EZ 24 25 26 27 28 29	dule E mount (see page	17 18 19 24) 201 21)	20,696 25,335 24,448
payment. Also, please use Form 1040-V. Adjusted Gross	19 20a 21 22 23 24 25 26 27 28 29	Farm income or (loss). Attach Sche Unemployment compensation Social security benefits Other income. List type and amount (see Add the amounts in the far right colu Educator expenses (see page 26) Certain business expenses of reser fee-basis government officials. Attach Health savings account deduction. Moving expenses. Attach Form 390 One-half of self-employment tax. Att Self-employed SEP, SIMPLE, and of Self-employed health insurance ded Penalty on early withdrawal of savir Alimony paid b Recipient's SSN	edule F 20a 28 e page 24) lumn for lines 7 throug vists, performing artis ch Form 2106 or 2106 Attach Form 8889 33 ttach Schedule SE qualified plans duction (see page 26) ngs N ▶	8,762 b Taxable a th 21. This is your total in 23 sts, and 6-EZ 24 25 26 27 28 29 30 31a	dule E mount (see page	17 18 19 24) 201 21)	20,696 25,335 24,448
payment. Also, please use Form 1040-V. Adjusted Gross	19 20a 21 22 23 24 25 26 27 28 29 30	Farm income or (loss). Attach Sche Unemployment compensation Social security benefits Other income. List type and amount (see Add the amounts in the far right coli Educator expenses (see page 26) Certain business expenses of reser fee-basis government officials. Attach Health savings account deduction. Moving expenses. Attach Form 390 One-half of self-employment tax. At Self-employed SEP, SIMPLE, and of Self-employed health insurance ded Penalty on early withdrawal of savir Alimony paid b Recipient's SSN IRA deduction (see page 27)	edule F 20a 28 e page 24) lumn for lines 7 throug rivists, performing artis ch Form 2106 or 2106 Attach Form 8889 33 ttach Schedule SE qualified plans duction (see page 26) ngs N	8,762 b Taxable a th 21. This is your total ir 23 sts, and 6-EZ 24 25 26 27 28 29 30 31a 32	dule E mount (see page	17 18 19 24) 201 21)	20,696 25,335 24,448
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payment. Also, please use Form 1040-V. Adjusted Gross	19 20a 21 22 23 24 25 26 27 28 29 30 31a 32	Farm income or (loss). Attach Sche Unemployment compensation Social security benefits Other income. List type and amount (see Add the amounts in the far right colu Educator expenses (see page 26) Certain business expenses of reser fee-basis government officials. Attach Health savings account deduction. Moving expenses. Attach Form 390 One-half of self-employment tax. At Self-employed SEP, SIMPLE, and of Self-employed health insurance ded Penalty on early withdrawal of savir Alimony paid b Recipient's SSN IRA deduction (see page 27) Student loan interest deduction. Attach F	edule F 20a 28 e page 24) lumn for lines 7 throug rivists, performing artis ch Form 2106 or 2106 Attach Form 8889 03 ttach Schedule SE qualified plans duction (see page 26) ngs N e page 30) Form 8917	8,762 b Taxable a th 21. This is your total in 23 sts, and 6-EZ 24 25 26 27 28 29 30 31a 32 33 34	dule E mount (see page	17 18 19 24) 201 21 22)	20,696 25,335 24,448
payment. Also, please use Form 1040-V. Adjusted Gross	19 20a 21 22 23 24 25 26 27 28 29 30 31a 32 33	Farm income or (loss). Attach Sche Unemployment compensation Social security benefits Other income. List type and amount (see Add the amounts in the far right coli Educator expenses (see page 26) Certain business expenses of reser fee-basis government officials. Attach Health savings account deduction. Moving expenses. Attach Form 390 One-half of self-employment tax. At Self-employed SEP, SIMPLE, and of Self-employed health insurance ded Penalty on early withdrawal of savir Alimony paid b Recipient's SSN IRA deduction (see page 27) Student loan interest deduction (see	edule F 20a 28 e page 24) lumn for lines 7 throug rivists, performing artis ch Form 2106 or 2106 Attach Form 8889 03 ttach Schedule SE qualified plans duction (see page 26) ngs N e page 30) Form 8917	8,762 b Taxable a th 21. This is your total in 23 sts, and 6-EZ 24 25 26 27 28 29 30 31a 32 33 34	dule E mount (see page	17 18 19 24) 201 21)	20,696 25,335 24,448
payment. Also, please use Form 1040-V. Adjusted Gross Income	19 20a 21 22 23 24 25 26 27 28 29 30 31a 32 33 34	Farm income or (loss). Attach Sche Unemployment compensation Social security benefits Other income. List type and amount (see Add the amounts in the far right colu Educator expenses (see page 26) Certain business expenses of reser fee-basis government officials. Attach Health savings account deduction. Moving expenses. Attach Form 390 One-half of self-employment tax. At Self-employed SEP, SIMPLE, and of Self-employed health insurance ded Penalty on early withdrawal of savir Alimony paid b Recipient's SSN IRA deduction (see page 27) Student loan interest deduction. Attach F	edule F 20a 28 e page 24) lumn for lines 7 throug rivists, performing artis ch Form 2106 or 2106 Attach Form 8889 03 ttach Schedule SE qualified plans duction (see page 26) ngs N e page 30) Form 8917 uction, Attach Form 89	8,762 b Taxable a th 21. This is your total in 23 sts, and 6-EZ 24 25 26 27 28 29 30 31a 32 33 34	dule E mount (see page	24) 201 21 22)	20,696 25,335 24,448

000065 Form 1040 (2007)	000065 Form 1040 (2007) ELMER H & NELVA E BRUNSTING						
Tax	38	282-32-8905 Page 2 38 119,926					
and	39a	Amount from line 37 (adjusted gross income) Check X You were born before January 2, 1943, Blind. Total boxes					
Credits		if.					
Standard	ь	If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here	8				
Deduction for-	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	12,800				
• People who	41	Subtract line 40 from line 38	41 107,126				
checked any	42	If line 38 is \$117,300 or less, multiply \$3,400 by the total number of exemptions claimed on line 6d. If line 38 is over \$117,300, see the worksheet on page 33	6,800				
box on line 39a or 39b or	43	Taxable Income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	100,326				
who can be claimed as a	44	Tax (see page 33). Check if any tax is from: a Form(s) 8814 b Form 4972					
dependent, see page 31.		c Form(s) 8889	15,853				
	45	Alternative minimum tax (see page 36). Attach Form 6251	45				
All others:	46	Add lines 44 and 45	46 15,853				
Single or Married filing	47	Credit for child and dependent care expenses. Attach Form 2441					
separately, \$5,350	48	Credit for the elderly or the disabled. Attach Schedule R					
1	49	Education credits. Attach Form 8863					
Married filing iointly or	50	Residential energy credits. Attach Form 5695 50					
Qualifying	51	Foreign tax credit. Attach Form 1116 if required 51 7					
widow(er), \$10,700	52	Child tax credit (see page 39). Attach Form 8901 if required 52					
Head of	53	Retirement savings contributions credit. Attach Form 8880 53					
household, \$7,850	54	Credits from: a Form 8396 b Form 8859 c Form 8839 54					
\$7,850	55	Other credits: a Form 3800 b Form 8801					
		c Form55					
	56	Add lines 47 through 55. These are your total credits	56 7				
	57_	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0-	57 15,846				
Other	58	Self-employment tax. Attach Schedule SE	58				
Taxes	59	Unreported social security and Medicare tax from: a Form 4137 b Form 8919	59				
IUACS	60	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	60				
	61	Advance earned income credit payments from Form(s) W-2, box 9	61				
	62	Household employment taxes. Attach Schedule H	62				
	63	Add lines 57 through 62. This is your total tax	63 15,846				
	64	Federal income tax withheld from Forms W-2 and 1099 64					
Payments	65	2007 estimated tax payments and amount applied from 2006 return 65 14,160					
If you have a	_ 66a	Earned income credit (EIC)					
qualifying child, attach	b	Nontaxable combat pay election ▶ 66b					
Schedule EIC	67	Excess social security and tier 1 RRTA tax withheld (see page 59)					
	68	Additional child tax credit. Attach Form 8812 68					
	69	Amount paid with request for extension to file (see page 59)					
	70	Payments from: a Form 2439 b Form 4136 c Form 8885 70					
	71	Refundable credit for prior year minimum tax from Form 8801, line 27					
	72	Add lines 64, 65, 66a, and 67 through 71. These are your total payments	72 14,160				
Refund	73	If line 72 is more than line 63, subtract line 63 from line 72. This is the amount you overpaid	73				
Direct deposit?	74a	Amount of line 73 you want refunded to you . If Form 8888 is attached, check here	74a				
See page 59 and fill in 74b,	▶ b	Routing number 111000025 ► c Type: X Checking Savings Account number 008519001143					
74c, and 74d, or Form 8888.	▶ d						
Amount	75	Amount of line 73 you want applied to your 2008 estimated tax 75	76 1,686				
You Owe	76 77	Amount you owe. Subtract line 72 from line 63. For details on how to pay, see page 60 Estimated tax penalty (see page 61) 77	1,000				
Tou Owe		Estimated tax penalty (see page 61) 77 want to allow another person to discuss this return with the IRS (see page 61)?	e the following. No				
Third Party	,	Personal identification number (PIN)	. The londwing.				
Designee besignee's name PREPARER Phone no.							
Sign	Under pe	enalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best ey are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer	of my knowledge and				
Here	rer has any knowledge. Daytime phone number						
Joint return?							
See page 13.							
Keep a copy for your records.	Opouse's	signature. If a joint return, both must sign. Date Spouse's occupation RETIRED					
. 200.000	Preparer	Date	Preparer's SSN or PTIN				
Paid	signature	■ I I Check if □	P00144154				
Preparer's	Firm's na	NDOEGE (NDOEGE D C	EIN 42-1277139				
Use Only		E 40 MODELL MATTER ALTERIAL	Phone no.				
,		and ZIP code SIOUX CENTER IA 51250-1824	712-722-3375				
DAA			Form 1040 (2007)				

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

Your social security number 282-32-8905

ELMER H & NELVA E BRUNSTING 282-32-8905 Schedule B-Interest and Ordinary Dividends Attachment 08 Sequence No. List name of payer. If any interest is from a seller-financed mortgage and the Amount Part I buyer used the property as a personal residence, see page B-1 and list this Interest interest first. Also, show that buyer's social security number and address BANK OF AMERICA DEPT OF TREASURY H (See page B-1 and the EDWARD JONES instructions for Form 1040, line 8a.) Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that 19,504 Add the amounts on line 1 2 form. Excludable interest on series EE and I U.S. savings bonds issued after 1989. 19, Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a 4 Note. If line 4 is over \$1,500, you must complete Part III. Amount List name of payer Part II CHEVRON CORPORATION 851 **Ordinary** DEERE & CO Dividends EDWARD JONES (See page B-1 and the instructions for Form 1040, line 9a.) 5 Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form. 421 Add the amounts on line 5. Enter the total here and on Form 1040, line 9a 6 Note. If line 6 is over \$1,500, you must complete Part III. You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; or (b) had Yes No Part III a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust. Foreign 7a At any time during 2007, did you have an interest in or a signature or other authority over a financial Accounts account in a foreign country, such as a bank account, securities account, or other financial account? and Trusts Χ See page B-2 for exceptions and filing requirements for Form TD F 90-22.1 If "Yes," enter the name of the foreign country (See During 2007, did you receive a distribution from, or were you the grantor of, or transferor to, a

For Paperwork Reduction Act Notice, see Form 1040 instructions.

foreign trust? If "Yes," you may have to file Form 3520. See page B-2

Schedule B (Form 1040) 2007

page B-2.)

SCHEDULE D (Form 1040)

Capital Gains and Losses

OMB No. 1545-0074 Attachment Sequence No.

Department of the Treasury Internal Revenue Service

► Attach to Form 1040 or Form 1040NR. ► See Instructions for Schedule D (Form 1040). ▶ Use Schedule D-1 to list additional transactions for lines 1 and 8

Name(s) shown on return ELMER H & NELVA E BRUNSTING Your social security number 282-32-8905

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
1 REGENT BK DAVIE FI		7/16/07	19,000	19,000	
2 Enter your short-term totals, if any, fro					
line 2 Total short-term sales price amoun column (d)	ts. Add lines 1 and	2 in	19,000		
Short-term gain from Form 6252 and s Net short-term gain or (loss) from part	short-term gain or e tnerships, S corpor	(loss) from Forms 468 ations, estates, and t	rusts from	5	
6 Short-term capital loss carryover. Ente Carryover Worksheet on page D-7 o	r the amount, if an	• •	r Capital Loss		(
Net short-term capital gain or (loss)). Combine lines 1	through 6 in column	<u> </u>	7	
Part II Long-Term Capital G	Sains and Los		(d) Sales price	(e) Cost or other basis	<u></u>
(a) Description of property (Example: 100 sh. XYZ Co.)	acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(see page D-7 of the instructions)	(see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
8 29000 SH HOUSEHOLD	FINANCE VARIOUS	CORP 6/15/07	29,000	29,000	
Enter your long-term totals, if any, fror line 9		9			
line 9 Total long-term sales price amount column (d)	s. Add lines 8 and	9 in 10	29,000		
line 9 Total long-term sales price amount column (d) Gain from Form 4797, Part I; long-term (loss) from Forms 4684, 6781, and 88	s. Add lines 8 and m gain from Forms 124	9 in 10 2439 and 6252; and	long-term gain or		
line 9 Total long-term sales price amount column (d) Gain from Form 4797, Part I; long-term (loss) from Forms 4684, 6781, and 88 Net long-term gain or (loss) from partr Schedule(s) K-1	s. Add lines 8 and in gain from Forms (24 nerships, S corpora	9 in 10 2439 and 6252; and attions, estates, and tr	long-term gain or usts from	11	
line 9 Total long-term sales price amount column (d) Gain from Form 4797, Part I; long-term (loss) from Forms 4684, 6781, and 88 Net long-term gain or (loss) from partr	s. Add lines 8 and m gain from Forms 24 nerships, S corpora -2 of the instruction r the amount, if any	9 in 2439 and 6252; and ations, estates, and tr	long-term gain or usts from	11 12 13	4,400

P	art III	Summary		
16	Combine	lines 7 and 15 and enter the result	16	4,406
	If line 16	is:	(%)	
	_	in, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then below.		
	● A los	ss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.		•
		, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, 14. Then go to line 22.		
17	Are lines	15 and 16 both gains?		
	7.7	Go to line 18.		
	一	Skip lines 18 through 21, and go to line 22.		
18	Enter the instruction	amount, if any, from line 7 of the 28% Rate Gain Worksheet on page D-8 of the	18	
19	Enter the	amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet on		
	page D-9	of the instructions	▶ 19	
20	Ara linea	18 and 19 both zero or blank?		
20	57			
		Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete Qualified Dividends and Capital Gain Tax Worksheet on page 35 of the Instructions for		
		1 1040 (or in the Instructions for Form 1040NR). Do not complete lines 21 and 22 below.		
	l I	Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the		
		edule D Tax Worksheet on page D-10 of the instructions. Do not complete lines 21 and		
		elow.		
21	If line 16	is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller		
-	of.			
	● The I	loss on line 16 or	24	,
	_	100), or if married filing separately, (\$1,500)	21 1	
	Note. W	hen figuring which amount is smaller, treat both amounts as positive numbers.	14 (4) 14 (4) 14 (4)	
22	Do you h	ave qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?		
	Yes.	Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete		
	the (Qualified Dividends and Capital Gain Tax Worksheet on page 35 of the Instructions for	14	
	Form	n 1040 (or in the Instructions for Form 1040NR).		
	No.	Complete the rest of Form 1040 or Form 1040NR.		

Sch	nedule E (Form 1040) 2007					Attac	hment Sed	quence	No. 13		Page 2
Nan	ne(s) shown on return. Do not enter name and s	social security number if showr	n on other side.						ecurity n	umber	
F	ELMER H & NELVA E BR	RUNSTING					283	2-32	-8905		
_	ution. The IRS compares amounts report		amounts shown	on Sched	ule(s) K-1.				0,503	<u></u>	
reference.	Part II Income or Loss From which any amount is not at	n Partnerships and	S Corporation	ons No	te. If you re						<u> </u>
27	Are you reporting any loss not allowed in loss from a passive activity (if that loss v				•					No	
	If you answered "Yes," see page E-6 be	•	**	· 	·						
28	(a) Name (b) Enter P for partnership; S for S corporation partnership					Ìd	(d) Employer (e) Ch identification any am not al			ount is	
<u> </u>	<u> </u>					\vdash					_
<u>B</u> _			· .			\vdash	-				_
<u>C</u>	 					\vdash	+				_
<u> </u>	Passive Income and	Lloss		1	Nonr	assive In	come and	Lloss	J.		
	(f) Passive loss allowed	(g) Passive income	(h) Noi	npassive lo			179 exper		(i) No	onpassive	income
	(attach Form 8582 if required)	from Schedule K-1	1 ''	chedule K			om Form 4				
<u></u>		 									
С											
D				energia de la companiona							
29a b											
30	Add columns (g) and (j) of line 29a	, , , , , , , , , , , , , , , , , , , ,						30			
31	Add columns (f), (h), and (i) of line 29b)						31	(
32	Total partnership and S corporation	• •	ine lines 30 and 3	1. Enter f	the						
	result here and include in the total on art III Income or Loss Fron		<u> </u>	<u> </u>		<u></u>	<u></u>	32			
	Part III Income or Loss Fron		.5	·					(b) E	mployer	
33		(a) Name						ļ	identificati	on numbe	er
<u>A</u>	 	· · · · · · · · · · · · · · · · · · ·									
<u>B</u>	Pennius Incon	no and Long				Nonnoon	ivo Incom				
	(c) Passive deduction or loss allowed	(d) Passive in	ncome		(e) Deduc	ction or loss		Income and Loss (f) Other income from			
	(attach Form 8582 if required)	from Schedu				edule K-1		Schedule K-1			
A											
В	I consideration of the second			Vinit timidar-son-co-co-	e odge dig rituarus supilira						
34a	Totals IIII										
b		44.00									
35	Add columns (d) and (f) of line 34a							35			
36 37	Add columns (c) and (e) of line 34b Total estate and trust income or (los	ca) Combine lines 25 and	36 Enter the rec	ult boro a				36			
31	include in the total on line 41 below	ss). Combine lines 33 and	30. Litter the res	uit liele a	ii iu			37			
P	Part IV Income or Loss From	n Real Estate Morte	gage Investm	ent Co	nduits (F	REMICs	-Residu		lder		
38	(a) Name	(b) Employer identification number	(c) Excess incl Schedules (see page	2, l ine 2c	1 ' '	kable incom Schedules			(e) Inco	ome from es Q, line	3b
39	Combine columns (d) and (e) only. Ent	ter the result here and incl	ude in the total on	ine 41 b	elow		<u></u>	39			
4902.00	Part V Summary							T I		2 -	225
40	Net farm rental income or (loss) from I Total income or (loss). Combine lines 26,			1040 line	17 or Form 1		e 18 ▶	40			, 335 , 335
41 42	Reconciliation of farming and fishin			1040, IIIIe	II, UI FUIII	IVHUNK, IID	5 10 P	41		<u> </u>	,, 555
	and fishing income reported on Form 4		•						7. 6.		
	1065), box 14, code B; Schedule K-1 (, ,	•						1		
	Schedule K-1 (Form 1041), line 14, co	de F (see page E-7)			42	3	6 , 761				
43	Reconciliation for real estate profes professional (see page E-2), enter the]			
	anywhere on Form 1040 or Form 1040	ONR from all rental real es	tate activities	9							
	in which you materially participated un-	der the passive activity los	s rules	<i></i>	43						h d

6251 Form

Department of the Treasury

Name(s) shown on Form 1040 or Form 1040NR

Internal Revenue Service

Alternative Minimum Tax—Individuals

▶ See separate instructions.

OMB No. 1545-0074

Your social security number

Attach to Form 1040 or Form 1040NR.

Attachment Sequence No.

ELMER H & NELVA E BRUNSTING 282-32-8905 Alternative Minimum Taxable Income (See instructions for how to complete each line.) 1 If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, 119,926 enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.) 2 Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-3 Taxes from Schedule A (Form 1040), line 9 3 Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions 4 Miscellaneous deductions from Schedule A (Form 1040), line 27 5 If Form 1040, line 38, is over \$156,400 (over \$78,200 if married filing separately), enter the amount from line 11 of the Itemized Deductions Worksheet on page A-10 of the instructions for Schedule A (Form 1040) 6 Tax refund from Form 1040, line 10 or line 21 7 8 Investment interest expense (difference between regular tax and AMT) 8 Depletion (difference between regular tax and AMT) 9 10 Net operating loss deduction from Form 1040, line 21. Enter as a positive amount Interest from specified private activity bonds exempt from the regular tax 684 11 12 Qualified small business stock (7% of gain excluded under section 1202) 12 Exercise of incentive stock options (excess of AMT income over regular tax income) 13 14 Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A) 15 Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6) 15 16 Disposition of property (difference between AMT and regular tax gain or loss) 16 Depreciation on assets placed in service after 1986 (difference between regular tax and AMT) 17 Passive activities (difference between AMT and regular tax income or loss) 18 Loss limitations (difference between AMT and regular tax income or loss) 0 19 19 Circulation costs (difference between regular tax and AMT) 20 20 Long-term contracts (difference between AMT and regular tax income) 21 22 Mining costs (difference between regular tax and AMT) 22 23 Research and experimental costs (difference between regular tax and AMT) 23 24 Income from certain installment sales before January 1, 1987 24 Intangible drilling costs preference 25 26 Other adjustments, including income-based related adjustments 26 27 Alternative tax net operating loss deduction 27 28 Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 120,610 Alternative Minimum Tax 29 Exemption. (If this form is for a child under age 18, see page 7 of the instructions.) IF your filing status is . . . AND line 28 is not over... THEN enter on line 29... Single or head of household \$112,500 \$44,350 Married filing jointly or qualifying widow(er) 150,000 66,250 Married filing separately 66,250 75,000 33,125 29 If line 28 is over the amount shown above for your filing status, see page 7 of the instructions. 30 Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 33 and 35 54,360 and skip the rest of Part II 30 If you are filing Form 2555 or 2555-EZ, see page 8 of the instructions for the amount to enter. If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured 11,843 31 for the AMT, if necessary), complete Part III on the back and enter the amount from line 55 here. All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result. 32 Alternative minimum tax foreign tax credit (see page 8 of the instructions) 32 33 Tentative minimum tax. Subtract line 32 from line 31 836 33 34 Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 51). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Schedule J (see page 9 of the instructions) 15,846 34 35 Alternative minimum tax. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45

Form 6251 (2007)

F	Part III Tax Computation Using Maximum Capital Gains Rates	,			
36	Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the	amount from			
	line 3 of the worksheet on page 8 of the instructions	, ,		36	54,360
37	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax				
	Worksheet in the instructions for Form 1040, line 44, or the amount from line	[
	13 of the Schedule D Tax Worksheet on page D-10 of the instructions for				
	Schedule D (Form 1040), whichever applies (as refigured for the AMT, if				
	necessary) (see page 9 of the instructions). If you are filing Form 2555 or		00 000		
	2555-EZ, see page 10 of the instructions for the amount to enter	37	20,826		
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the				
	AMT, if necessary) (see page 9 of the instructions). If you are filing Form 2555	20			
20	or 2555-EZ, see page 10 of the instructions for the amount to enter	38			
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or				
	the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount from line 10 of the Schedule				
	D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing	} }			
	Form 2555 or 2555-EZ, see page 10 of the instructions for the amount to				
	· · · · ·	39	20,826		
40	Enter the smaller of line 36 or line 39			40	20,826
41	Subtract line 40 from line 36			41	33,534
42	If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by				
	Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separate	tely) from the			
	result			42	<u>8,719</u>
43	Enter.				
	• \$63,700 if married filing jointly or qualifying widow(er),]]			
	• \$31,850 if single or married filing separately, or	43	63,700		
	• \$42,650 if head of household.				
44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax				
	Worksheet in the instructions for Form 1040, line 44, or the amount from line	1 1			
	14 of the Schedule D Tax Worksheet on page D-10 of the instructions for				
	Schedule D (Form 1040), whichever applies (as figured for the regular tax). If		70 500		
	you did not complete either worksheet for the regular tax, enter -0-	44	79 <u>,500</u>		
A E	Subtract line 44 from line 43. If zero or less, enter -0-	45	0		
45	Subtract line 44 from line 45. If 26/0 of less, erner -0-	43			
46	Enter the smaller of line 36 or line 37	46	20,826		
-10	Enter the smaller of line 36 or line 37		20,020		
47	Enter the smaller of line 45 or line 46	47			
		<u> </u>		assessment .	
48	Multiply line 47 by 5% (.05)		•	48	
			200		
49	Subtract line 47 from line 46	49	20,826		
50	Multiply line 49 by 15% (.15)			50	3,124
	If line 38 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise, go to line	51.			
51	Subtract line 46 from line 40	51			
52	Multiply line 51 by 25% (.25)			52	
E2	Add lines 42, 48, 50, and 52			53	11,843
33	Add lines 42, 48, 50, and 52			33	11,043
54	If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by	26% (26)			
J-T	Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filling separa				
			İ	54	14,134
55	Enter the smaller of line 53 or line 54 here and on line 31. If you are filing Form 2555 or 255		·····		
_	enter this amount on line 31. Instead, enter it on line 4 of the worksheet on page 8 of the ins			55	11,843
DA	1				Form 6251 (2007)

Form 4835

Farm Rental Income and Expenses

(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))
(Income not subject to self-employment tax)

► Attach to Form 1040 or Form 1040NR. ► See instructions on back.

OMB No. 1545-0074

tachment

Department of the Treasury Internal Revenue Service

Name(s) shown on tax return

Your social security number 282-32-8905

Employer ID number (EIN), if any ELMER H & NELVA E BRUNSTING Did you actively participate in the operation of this farm during 2007 (see instructions)? No Part I Gross Farm Rental Income—Based on Production. Include amounts converted to cash or the equivalent. Income from production of livestock, produce, grains, and other crops 728 728 2b Taxable amount 2a Cooperative distributions (Form(s) 1099-PATR) 2a 2b Agricultural program payments (see instructions) 1,445 | 3b Taxable amount 1,445 3a 3b 3a Commodity Credit Corporation (CCC) loans (see instructions): 4 CCC loans reported under election b CCC loans forfeited 4b 4c Taxable amount 4c Crop insurance proceeds and federal crop disaster payments (see instructions): 5 Amount received in 2007 5b Taxable amount 5b If election to defer to 2008 is attached, check here 5d Amount deferred from 2006 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) Gross farm rental income. Add amounts in the right column for lines 1 through 6. Enter the 36,761 total here and on Schedule E (Form 1040), line 42 Part II Expenses—Farm Rental Property. Do not include personal or living expenses. Pension and profit-sharing Car and truck expenses (see Schedule F instructions). Also plans attach Form 4562 8 22 Rent or lease: 1,718 9 Vehicles, machinery, Chemicals 9 10 Conservation expenses (see and equipment (see instructions) instructions) 10 Other (land, animals, etc.) Custom hire (machine work) 11 11 22b Repairs and maintenance 12 Depreciation and section 179 23 23 Seeds and plants 3,535 expense deduction not 24 24 claimed elsewhere Storage and warehousing 12 25 25 26 26 Employee benefit programs Supplies 13 2,529 other than on line 21 (see 27 Taxes 27 Schedule F instructions) Utilities 13 28 Feed 14 29 Veterinary, breeding, and 14 3,644 15 medicine Fertilizers and lime 15 Freight and trucking 16 30 Other expenses 16 Gasoline, fuel, and oil 17 17 (specify): Insurance (other than health) 18 18 30a 19 Interest: Mortgage (paid to banks, etc.) а ь 19b 20 Labor hired (less employment 30e credits) (see Schedule F 30f instructions) Total expenses. Add lines 8 through 30g (see instructions) 11,426 31 Net farm rental income or (loss). Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E, line 40. If the result is a loss, you must go on to line 33 25,335 32 33 If line 32 is a loss, check the box that describes your investment in this activity 33a All investment is at risk. (see instructions) 33b Some investment is not at risk. You may have to complete Form 8582 to determine your deductible loss, regardless of which box you checked (see instructions). If you checked box 33b, you must complete Form 6198 before going to Form 8582. In either case, enter the deductible loss here and

on Schedule E, line 40

Form 1040

Qualified Dividends and Capital Gain Tax Worksheet

2007

Name

Taxpayer Identification Number

ELMER H & NELVA E BRUNSTING

282-32-8905

If you do not have to use the Schedule D Tax Worksheet use this worksheet to figure your tax if any of the following applies:

- You reported qualified dividends on Form 1040, line 9b (or Form 1040NR, line 10b)
- You do not have to file Schedule D and you reported capital gain distributions on Form 1040, line 13 (or Form 1040NR, line 14) You do not have to file Schedule D if both of the following apply:
 - The only amounts you have to report on Schedule D are capital gain distributions from Form(s) 1099-DIV, box 2a, or substitute statement(s)
 - None of the Forms 1099-DIV or substitute statements have an amount in box 2b (unrecaptured section 1250 gain), box 2c (section 1202 gain), or box 2d (collectibles (28%) gain).
- You are filing Schedule D and Schedule D, lines 15 and 16, are both more than zero.

Qualified Dividends and Capital Gain Tax Worksheet - Form 1040, Line 44

1.	Enter the amount from Form 1040, line 43		
2.	Enter the amount from Form 1040, line 9b	_	
3.	Are you filing Schedule D?		
	Yes. Enter the smaller of line 15 or 16 of		
	Schedule D, but do not enter less than -0-		
	No. Enter the amount from Form 1040, line 13		
4.	Add lines 2 and 3 4. 20,826		
5.	If you are claiming investment interest expense on Form		
	4952, enter the amount from line 4g of that form.		
	Otherwise, enter -0-		
6.	Subtract line 5 from line 4. If zero or less, enter -0- 6. 20, 826		
7.	Subtract line 6 from line 1. If zero or less, enter -0- 7. 79,500		
8.	Enter the smaller of:		
	• The amount on line 1, or		
	• \$31,850 if single or married filing separately 8. 63,700		
	• \$63,700 if married filing jointly or qualifying widow(er), or		
	• \$42,650 if head of household		
9.	Is the amount on line 7 equal to or more than the amount on line 8?		
	Yes. Skip lines 9 through 11; go to line 12 and check the "No" box		
	No. Enter the amount from line 7		
10.	Subtract line 9 from line 8		
11.	Multiply line 10 by 5% (.05)	11.	
12.	Are the amounts on lines 6 and 10 the same?		
	Yes. Skip lines 12 through 15; go to line 16		
	\boxtimes No. Enter the smaller of line 1 or line 6 12. 20,826		
13.	Enter the amount from line 10 (if line 10 is blank, enter -0-)		
14.	Subtract line 13 from line 12 14. 20,826		0.104
15.	Multiply line 14 by 15% (.15)	15	3,124
16.	Figure the tax on the amount on line 7. Use the Tax Table or Tax Computation Worksheet, whichever applies	16.	12,729
17.	Add lines 11, 15, and 16		<u> 15,853</u>
18.	Figure the tax on the amount on line 1. Use the Tax Table or Tax Computation Worksheet, whichever applies		<u>17,929</u>
19.	Tax on all taxable income. Enter the smaller of line 17 or line 18. Also include this amount on Form 1040, line 44	19.	15,853

Kroese & Kroese P.C. 540 N Main Ave Sioux Center, IA 51250-1824 712-722-3375

This PDF contains the documents listed below. Click a link to jump to the corresponding document.

Documents for: BRUNSTING, NELVA E

Tax Documents

IA Tax Return (12/31/08) - IA Form 1040 Page 1

iA Tax Return (12/31/08) - IA Form 1040 Page 2

IA Tax Return (12/31/08) - IA Schedule A

IA Tax Return (12/31/08) - IA Schedule B

IA Tax Return (12/31/08) - IA Form 126

IA Tax Return (12/31/08) - IA Form 6251

IA Tax Return (12/31/08) - IA Carryover Summary Report

2008 Iowa Individual Income Tax Long Form IA 1040

STEP 1:	<u>Fill in</u>	eginning n all spaces.	You MUST fill in your Social Security N							
Your last r		m TNC	Your first name/middle initi	al						
		TING	ELMER H				Choo	k this has	if you or your sp	OUSE WELE
Spouse's !			Spouse's first name/middle	initial			IXI		of 12/31/08.	ouse were
		TING	NELVA E			Your Soc	cial Security Number	er •	Spouse Social S	Security Number
			er and street, apartment, lot or suite number) or F	O Box		28	2-32-890	5	481-	30-4685
		PINERO	CK LIN				name, your spous			on 12/31/08
City, State		N.T.	my 77070 F01	1 4			applicable, and you the same as on las		County No.	School District No.
HOU			TX 77079-593	L 4		year's ref		NO	00	0000
			k one box only.		——————————————————————————————————————	Der	pendent children fo	r whom a		
1	Ť		ed as a dependent on another person's lowa return?	YES	NO ▲	Hov	w many have heat	h care co	verage?	•`
2		<u> </u>	return. (Two-income families may benefit by usin	ng status	3 or 4)		w many do not hav		•	•
3 X		ed filing separately ied filing separa	on this combined return. Spouse use column B.						-	
4	Spot	ise's name:			SSN:				Income: \$	
5			with qualifying person. If qualifying person is not	claimed	as a dependent on thi	s retum, e	· ·		Social Security	Number below.
6	Qua	lifying widow((er) with dependent child. Name:					SSN:	1	
STEP 3		, YOU ,	a. Personal Credit: Enter 1 (Enter 2 if filing						<u>⊥</u> x\$ <u>40</u>	_ = \$40
Exemption	ons	(and spouse if filing jointly)	b. Enter 1 for each spouse who is 65 or old	er and/o	r 1 for each spouse w	ho is blin e	d	_	<u>⊥</u> ×\$ <u>20</u>	_ = \$20
										_ = \$
			d. Enter first names of dependents here:						_eTOTA	
		SPOUSE							1 x \$ 40	_ = \$40
		(If filing status 3)	b. Enter 1 if 65 or older and/or 1 if blind						<u>1</u> x \$ <u>20</u>	= \$20
			c. Dependents: Enter 1 for each dependen	ıt				▲	×\$ <u>40</u>	_ = \$
			d. Enter first names of dependents here:						e. TOTAI	L s 60
					B. Spouse/Status 3	A.	You or Joint	B. Sp	ouse/Status 3	A. You or Joint
STEP 4	1	. Wages, sala	ries, tips, etc.	1	4 655					
	2		t income. If more than \$1,500, complete Sch. B	2	1,655		1,656			
Figure			nd income. If more than \$1,500, complete Sch. B	3	9,622		9,695			
your gross	4	. Alimony rece	eived	4						
income	5		orne/(loss) from federal Schedule C or C-EZ	5						
	ε		ss) from federal Schedule D if required for federal purpose	_	-1,500		-1,500			
	7	. Other gains/	(losses) from federal form 4797	7						
	8	3. Taxable IRA	distributions		1,795		2,431		-	
	6	. Taxable pen	sions and annuities	9			20,716			
	10		ties, partnerships, estates, etc.	10.			30,399			
	11	. Farm income	e/(loss) from federal Schedule F	11						
	12	Unemployme	ent compensation	12						
	13	. Taxable Soc	ial Security benefits	13	3,206		7,238			
 	14	. Other income,	gambling income, bonus depreciation adjustment	14			·			
. .							15.		14,778	70,635
STEP	5 16	i. Payments to	an IRA, KEOGH or SEP	16						
声	17	. One-half of s	self-employment tax	17						
Figure	e 18	i. Health insura	ance deduction	18	1,157		<u>1,157</u>			
your adjus	19 t-	. Penalty on e	early withdrawal of savings	19						
# ments	s 20	. Alimony paid	l	20						
to ments	21	. Pension/retire	ement income exclusion	21	864		11,136			
g incon	ne ₂₂	. Moving expe	ense deduction from federal form 3903	22						
<u>₹-7</u>	23	. Iowa capital	gains deduction	23						
Staple W-2s,	24	. Other adjust	ments	24						
1	25	i. Total adjustn	nents. ADD lines 16-24				25.		<u>2,021</u> ▲	
1	26	. NET INCOM	ME. SUBTRACT line 25 from line 15				26.		12 , 757 🛦	58,342
STEP 6	27		me tax refund / overpayment received in 2008							
	28	s. Self-employn	nent/household employment taxes	28						
Figure	29						29.			
your federal	30		ines 26 and 29				30.		12 , 757	58,342
tax	31	. Federal tax	withheld	31.			24			
addition	32	. Federal estin	mated tax payments made in 2008	32	2 , 959		12,491			
and deduc-	33		deral tax paid in 2008 for 2007 and prior years		392		1,294			
tion	34								3,351	13,809
	35	BALANCE.	SUBTRACT line 34 from line 30. Enter here and						9,406	44,533

000065		ELMER H & NELVA E BRUNST	TTNG			282-32-8905
2008 L	A 10	040, page 2	B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
STEP 7			·	36.	9,406	44,533
		27 Total itemized deductions from federal Cabadula A	7			
Figure your		38. Iowa income tax if included in line 5 of federal Schedule A 3	8.		Complete line	es 37-40
taxable		 BALANCE. Subtract line 38 from line 37 or enter the amount of itemized deductions from the lowa Schedule A. 	9. 630	2,892	ONLY if you	itemize.
income		40. Other deductions. 4	0.			
	41.	Deduction. Check one box. X Itemized. Add lines 39 and 4	10. Standard,	41.	630	2,892
	4 2.	TAXABLE INCOME. SUBTRACT line 41 from line 36.		42.	8,776	41,641
STEP 8	4 3.	Tax from tables or alternate tax 4	з229_	2,303	_	
Eiguro	44.	lowa lump-sum tax. 25% of federal tax from form 4972 4	4		_	
Figure your	45.	Iowa minimum tax. Attach IA 6251.	5	\	_	
tax,	46.	Total tax. ADD lines 43, 44 and 45.		46.	229	2,303
credits	47.		760	60	_	
and checkoff	4 8.	Tuition and textbook credit for dependents K-12.	8			
contribu-					60	60
tions	50.	BALANCE. SUBTRACT line 49 from line 46. If less than zero, en			169	2,243
		Credit for nonresident or part-year resident. Attach IA 126 and fe			169	1,074
	52.	BALANCE. SUBTRACT line 51 from 50. If less than or equal to z	zero, enter zero.	52.	0	1,169
	53.	Other nonrefundable Iowa credits. Attach IA 148 Tax Credits Sch				
	54.	BALANCE. SUBTRACT line 53 from line 52.				1,169
	55.	School district surtax/EMS surtax. (take percentage from table, m	nultiply by line 54).	55.	0	C
	56.	Total Tax. ADD lines 54 and 55.		56.		1,169
	57.	Total tax before contributions. ADD Columns A & B on line 56 an	id enter here.		57.	1,169
	58.	Contributions. Contributions will reduce your refund or add to the Fish/Wildlife State Fair	ention Enter			
			58c: 📤		total. 58.	1 1 ()
	_				59.	1,169
CTED 0			0.		_	
STEP 9		Estimate and voucher payments made for tax year 2008 6			-	
Figure		Out-of-state tax credit. Attach IA 130. 63			-	
your			3	\	_	
credits	64.	Check One: Child and dependent care credit OR				
		_	4 4			
		lowa earned income credit: 7.0% (.07) of federal credit 68			_	
		Other refundable credits. Attach IA 148 Tax Credits Schedule. 66		1 100	-	
			7		-	1 100
	<u>68.</u>	TOTAL CREDITS. ADD columns A and B on line 67 and enter h				1,120
STEP 10		If line 68 is more than line 59, SUBTRACT line 59 from line 68. T	his is the amount you overpa	aid		4
	70.	Amount of line 69 to be REFUNDED Mail return to lowa Income Tax - Refund Processing, Hoo	vor State Office Pldg Dee	Moines IA 50240 0426	REFUND 70.	
Figure your		<u>.</u>	•			
refund	71.	Amount of line 69 to be applied to your 2009 estimated tax 7	1		_	4.0
or		If line 68 is less than line 59, SUBTRACT line 68 from line 59. The	nis is the AMOUNT OF TAX Y	YOU OWE.	72.	49
amount you owe		Penalty for underpayment of estimated tax. From IA 2210 or IA 2		nualized income method		A
			🛕 74b. Interest			
	75.	TOTAL AMOUNT DUE. ADD lines 72, 73 and 74, and enter her Electronically pay by credit card or direct debit. Go to ww To pay by mail: lowa Income Tax - Document Processing,	re		Y THIS AMOUNT 75.	49
				<u>s IA 50306-9187. Make</u>		surer, State of Iowa.
STEP 11		at of tax you are as decrease your refund	TEP 12	į	STEP 13	
	amou	SPOUSE A VOLIDSELE	EXT YEAR, /ould you like to receive a boo	oklat2 This	COW-CALF REFUND	
\$1.50 to	Republ		otion is not available to electr		Do NOT use these amou overpayment (line 69) or	
	•	cratic Party \$1.50 to Democratic Party	о. Г	Yes	owe (line 72).	
\$1.50 to		· H H	▲ . F	╡ Ⅰ	Spouse: \$	
		(We), the undersigned, declare under penalty	<u> </u>	No	You; \$	
STEP 14 PLEASE		ling all accompanying sch retum. Declaration of prep				
	_	SSN(s) (other than taxpayer) is based on all information	of which the preparer has ar	ny knowledge.		
		our math	RICHARD F	K RIKKERS (CPA	4/02/09
. Atta	ch all \	/V-28	Preparer's Signature			Date

FILING AS SURVIVING SPOUSE 4/01/08 KROESE & KROESE P.C. 540 NORTH MAIN AVENUE Your Signature Date SIOUX CENTER 51250-1824 Spouse's Signature Date Address 712-722-3375 42-1277139 Identification Number 41-001b (9/30/08) Daytime Telephone Number Daytime Telephone Number cs This return is due April 30, 2009. Mailing Addresses: See lines 70 and 75 above. BRUNSTING003727

lowa Itemized Deductions

If you itemize deductions, attach a copy of this schedule or a copy of the federal Schedule A to your return.

· ·		page 1 of the IA 1040 NELVA E BRUNSTING	1	Security Number 32-8905	r
NOTE: If you	hav	e federal Bonus Depreciation, please see the 2008 Expanded Inst Do not include health insurance premiums deducted on IA 1040, line 18.	ructions on our W	leb site.	
Medical and	1.	Medical and dental expenses			
Dental	2.	Multiply the amount on federal form 1040*, line 38 as adjusted for disallowance of bonus	·	=	
Expenses		depreciation, from line 14 of the IA 1040 by 7.5% (.075). Enter result here			
•	3.	Subtract line 2 from line 1. If less than zero, enter zero.			0
Taxes	4.	State and Local (Check only one box): a Other state and local income taxes. Do not include lowa Income Tax. Include School District Surtax and EMS Surtax paid in 2008 OR			
You		Include School District Surtax and EMS Surtax paid in 2008 OR		_	
Paid	5.	b General sales taxes only from line 5b of the federal Schedule A. Real estate taxes			
	6.	Personal property taxes, including vehicle registration	55	•	
	7.	Other taxes. List the type and amount. 7.			
	8.	Add amounts on lines 4, 5, 6, and 7. Enter the total here.			1,122
Interest	9a	Home mortgage interest and points reported on federal form 1098 9a.		_	
You	9b	Home mortgage interest not reported on federal form 1098 9b.		_	
Paid	10.	Points not reported on federal form 1098			
	11.	Qualified mortgage insurance premiums		_	
	12.	Investment interest. Attach federal form 4952 if required		_	
	13.	Add lines 9a-12, Enter total here.			
Gifts	14.	Contributions by cash or check	2,400	_	
to	15.	Other than by cash or check. You must attach federal form 8283 if more than \$500. 15.			
Charity	16.	Carryover from prior year (as adjusted for disallowance of Bonus Depreciation) 16.			
-	17.	Add lines 14 through 16. Enter total here.			2,400
Casualty/Theft Loss	18.	Casualty or theft loss(es). Attach federal form 4684.			•
Job Expenses	19.	Unreimbursed employee expenses. Attach fed. form 2106 or 2106-EZ if required. 19.			
and	20.	Tax preparation fees 20.		_	
Misc.	21.	Other expenses. List type and		_	
Deductions		amount 21		_	
	22.	Add the amounts on lines 19, 20, and 21. Enter the total here		_	
	23.	Multiply the amount of federal form 1040*, line 38 as adjusted for disallowance of bonus			
		depreciation, from line 14 of the IA 1040* by 2% (.02). Enter the result here 23.		_	
	24.	Subtract line 23 from line 22. Enter the total. If less than zero, enter zero.		24.	0
Other Misc.	25.	Other miscellaneous deductions not subject to 2% AGI Limit. List type			_
Deductions		and amount.		25.	
Total	26.	If the amount on federal form 1040*, line 38 as adjusted for disallowance of bonus d			
Itemized	20.	from line 14 of the IA 1040 is \$159,950 or less (\$79,975 or less if married filing sepa	· –		
Deductions		for federal tax purposes), add lines 3, 8, 13, 17, 18, 24, and 25, and enter the total he	1	26.	3 , 522
Doddonono		If the amount on federal form 1040*, line 38 as adjusted for disallowance of bonus d	-	20.	0,022
		from line 14 of the IA 1040* is more than \$159,950 (\$79,975 if married filing separate	•		
		for federal tax purposes), you must complete the lowal temized Deductions Workshe	•		
		to calculate your total deductions.	,		
		If using filing statuses 1, 2, 5, or 6, enter the amount on Step 7, line 39 of	the IA 1040.		
Desertion	Co	mplete lines 27 through 31 ONLY if you are using filing status 3 or 4.	SPOUSE	Y	 DU
Proration of	27.	Enter the lowa net income of both spouses from IA 1040, line 26 27b.			
Deductions	28.	Total lowa net income, add columns 27a and 27b. Enter the total here.		28.	71,099
Between	29.	Divide the amount on line 27a by the amount on line 28. Enter the percentage here.			82.1%
Spouses	30.	Multiply line 26 by the percentage on line 29. Enter here and on IA 1040, line 39, Col			
Ороцово	31.	Subtract line 30 from line 26. Enter here and on IA 1040, line 39, Col. B. If you are us			
		filing status 4, enter this amount on line 39, Col. A of your spouse's return	_	31.	630
44 0045 (40/07/09)	l '	*If you filed federal 1040A, see line 21; if federal 1040EZ, see line 4.	, - /		

Iowa Department of Revenue www.state.ia.us/tax

2008 IA 1040 Schedule B

Interest and Dividend Income

Name(s) as shown on page 1 of the IA 1040

Social Security Number

ELMER H & NELVA E BRUNSTING

282-32-8905

NOTE: You must report all taxable interest and dividends on IA 1040, even if you are not required to complete Schedule B.

PART I:

You must complete this part if you received more than \$1,500 in interest in 2008. Interest income which should be reported includes earnings from savings and loan associations, mutual savings banks, cooperative banks, credit unions, and bank deposits; State and municipal bonds (see instructions for IA 1040, line 2,

INTEREST

Taxable Interest Income), and interest from tax refunds. Do not report interest from federal securities.

For each payer, indicate the type of account. If the interest was earned by you, check the column labeled

"Taxpayer." If the interest was earned by your spouse, check "Spouse." If the interest was earned jointly,

check "Joint." Check only one for each payer.

Interest Income. List Names of All Payers.

N f D	Check o	ne for eac	h payer	AMOUNT
Name of Payer	Taxpayer	Spouse	Joint	AMOUNT
EDWARD JONES			Х	1,535
EDWARD JONES			Х	1,776
		ļ		
· · · · · · · · · · · · · · · · · · ·				
Total Taxable Interest Income.				
Add the amounts; enter here and on IA 1040, line 2				3,311

PART II:

You must complete this part if you received more than \$1,500 in gross dividends in 2008. Deduct that portion of any net dividend from mutual funds that is attributable to federal securities.

DIVIDEND

For each payer, indicate the type of account. If the dividends were earned by you, check the column labeled "Taxpayer." If the dividends were earned by your spouse, check "Spouse." If the dividends were earned jointly, check "Joint." Check only one for each payer.

INCOME che

Dividend Income, List Names of All Payers.

	Check o			
Name of Payer	Taxpayer	Spouse	Joint	AMOUNT
DEERE & CO			Х	1,255
EDWARD JONES			Х	13,563
METLIFE	X			70
CHEVRON CORPORATION			Х	4,429
			ļ	
		ļ	<u> </u>	
		}	ļ	
				<u> </u>
		<u> </u>		<u> </u>
			L	
Total Taxable Dividend Income.				
Add the amounts, enter here and on IA 1040, line 3				19,317

41-004b (8/14/08)

Iowa Nonresident and Part-year Resident Credit

Name(s) as shown on page 1 of the IA 1040	1		urity Number
ELMER H & NELVA E BRUNSTING		282-32	2-8905
MARK THE APPROPRIATE BOX FOR YOU AND YOUR SPOUSE You are a nonresident of Iowa X X	YOU MUST FILE TI • You are a non		with income
Tou are a notifieside it of fowa	from Iowa sou		a with income
Very one a most once modified of force		•	dont
You are a part-year resident of Iowa	 You are a part 	-year lowa resid	ueni
Date moved into lowa:	*** * * * *		
and/or	Attach this form		
Date moved out of lowa:	return to your lo		
Your spouse is a nonresident of lowa $\overline{\mathbb{X}}$	Report only lowaYou may benefit		
Your spouse is a part-year resident of lowa			
Date moved into lowa:	IOW	A-SOURCE INC	OME
and/or			
Date moved out of lowa:	B. SPOUSE	A. Y	OU OR JOINT
	Filing Status 3 O	nly	
1 Wages salaries tins etc	1.		
Wages, salaries, tips, etc. Tayoble interest income.	'		
Taxable interest income Ordinary divideed income	2.		
Ordinary dividend income	³ .		
4. Alimony received	4.		
5. Business income or (loss)	5		
6. Capital gain or (loss)	6.		
7. Other gains or (losses)			
8. Taxable IRA distributions	8		
9. Taxable pensions and annuities	9		
10. Rents, royalties, partnerships, estates, etc.	10		30,399
11. Farm income or (loss)	11		
12. Unemployment compensation	12.		
13. Taxable Social Security benefits.	13.		
14. Other income, gambling income, bonus depreciation			
	14.		
	15		30,399
15. GROSS INCOME. ADD lines 1-14.	15.		
16. Payments to an IRA, KEOGH or SEP while an Iowa resident	16		
17. Deduction for self-employment tax	17.		
18. Health insurance deduction			
19. Penalty on early withdrawal of savings	19.		
20. Alimony paid	20.	 	
21. Pension/retirement income exclusion			
22. Moving expense deduction into lowa only	22.		
23. Iowa capital gains deduction	23.		
24. Other adjustments	24.		
25. Total adjustments. ADD lines 16-24.	25	A	
26. IOWA NET INCOME. SUBTRACT line 25 from line 15.	26.		30,399
27. All-source net income from line 26, IA 1040	07	12,757	58,342
		100.0%	100.0%
28. Iowa income percentage: Divide line 26 by line 27 and enter percentage rounded to		ŀ	
the nearest tenth of a percent. This can be no more than 100.0% and no less than 0.0%. \dots	28.	%	<u>52.1</u> %
29. Nonresident/part-year resident credit percentage:			
Subtract the percentage on line 28 from 100.0%.	29	100.0%	47.9%
30. Iowa tax on total income from line 43, IA 1040	30.	229	2,303
31. Total credits from line 49, IA 1040	31.	601	60
32. Tax after credits. Subtract line 31 from line 30.	32.	169	2,243
33. Nonresident/part-year resident tax credit. Multiply line 32 by the percentage on line 29.	33.	169	1,074
oo. Horrostoon partyoar resident tax credit. Multiply line of by the percentage of little 29.			1, 0 / 4

41-126 (9/22/08)

www.state.ia.us/tax _

	iowa Minimum i	ax Computation
Name(s) as shown on IA 1040 (or IA 1041):	Social Security No.	
ELMER H BRUNSTING	282-32-890	5
PART I: Adjustments and Preferences, see instructions		<u> </u>
If you itemized deductions on Schedule A, start on line 1. If you did not itemize on your IA 1040, start or		
1. Medical and dental (line 2, federal form 6251)	1. <u> </u>	1 100
2. Taxes (line 3, federal form 6251 less any lowa income tax included on that line)		1,122
3. Certain interest on a home mortgage not used to build, buy, or improve your home (line 4, federal form 625		
4. Miscellaneous itemized deductions (line 5, federal form 6251)		
5. Refund of taxes (line 7, federal form 6251 less any lowa income tax included on that line)	5	
6. Investment interest (line 8, federal form 6251 less interest and expense related to private		0
activity bonds issued after 8/7/86)		0
7. Post - 1986 depreciation (line 17, federal form 6251)		
8. Adjusted gain or loss (line 16, federal form 6251)	8	
9. Incentive stock options (line 13, federal form 6251) 10. Particle of the 40 federal form 6251)	9	
10. Passive activities (line 18, federal form 6251)	10	
11. Beneficiaries of estates and trusts (line 14, federal form 6251)	11	
12. Enter the amount for each corresponding item from federal form 6251. Enter total on line 12.		
a. Circulation expenditures (In. 20) a. h. Patron's adjustment h.		
b. Depreciation (pre-1987) b. i. Pollution control facilities i.		
C. Installment sales (line 24)		
d. Large partnerships (line 15) d. k. Section 1202 exclusion (line 12) k.		
e. Long-term contracts (line 21) e. I. Tax shelter farm activities I. f. Loss limitations (line 19) f		
f. Loss limitations (line 19) f. m. Related adjustments (see instr.) (line 26) m. g. Mining costs (line 22) g.	12.	
13. Total Adjustments and Preferences. Combine lines 1 through 12		1,122
10. Total Adjustificitis and Preferences. Combine mes 1 through 12		11122
PART II: Alternative Minimum Taxable Income		
14. Taxable income (from IA 1040, line 42; or IA 1041, line 22)	14.	41,641
15. Net operating loss deduction. Do not enter as a negative amount	15.	
16. If federal AGI, plus any IA Bonus Depreciation adjustment is more than \$159,950 (more than \$79,975 if		
married filing separately for federal purposes), see instructions for amount to enter on this line	16. ()
17. Combine lines 14, 15 and 16		
18. Add lines 13 and 17	40	40 760
19. Alternative tax net operating loss deduction (see instructions)		
20. Alternative Minimum Taxable Income. Subtract line 19 from line 18	20.	
PART III: Exemption Amount and Alternative Minimum Tax		
21. Enter \$35,000 (*\$17,500 if filing status 3 or 4; \$26,000 if single, head of household or qualifying widow(er))	21	17,500
22. Enter \$150,000 (*\$75,000 if filing status 3 or 4; \$112,500 if single, head of household or qualifying widow(er	r)) 22	75,000
23. Subtract line 22 from line 20. If the result is zero or less, enter zero	23	0
24. Multiply line 23 by 25% (0.25)		
25. Subtract line 24 from line 21. If result is zero or less, enter zero		
26. Subtract line 25 from line 20		
27. Multiply line 26 by 6.7% (0.067)		1,693
28. Regular tax after credits. See instructions.	28.	2,243
29. Iowa Minimum Tax. Subtract line 28 from line 27, enter here and on IA 1040, line 45 (or IA 1041,		
line 25.) See instructions for Minimum Tax Limited to Net Worth. If less than zero, enter zero	29	0
PART IV: NONRESIDENTS AND PART-YEAR RESIDENTS ONLY - Complete lines 30 - 33.		20 200
30. Enter lowa net income plus lowa adjustments and preferences (see instructions). If less than zero, enter ze		
31. Total net income plus total adjustments and preferences (see instructions)		
32. Divide line 30 by line 31 and enter the result to three (3) decimal places		0.511
33. Iowa Minimum Tax. Multiply line 29 by line 32. Enter here and on IA 1040, line 45 (or IA 1041,	20	^
line 25). See instruction for Minimum Tax Limited to Net Worth. If less than zero, enter zero.	33.	0
* Exemption levels of \$17,500 and \$75,000 on lines 21 and 22, respectively, also apply to an estate or trust.		41-131a (8/14/08)

Form IA 1040 Iowa Return Carryover Summary 2008 Taxpayer Identification Number ELMER H & NELVA E BRUNSTING 282-32-8905 Activity, Form Description or Screen Unit Carryover to 2009 PMTTAXES PAID (DEDUCTIBLE ON FEDERAL SCHEDULE A) CALCULATED ESTIMATES 1ST 300 QUARTER PAYMENT 2ND 300 QUARTER PAYMENT 3RD QUARTER PAYMENT 300 4TH QUARTER PAYMENT 300 ESTIMATES DEDUCTIBLE NEXT 280 PAID YEAR

Kroese & Kroese P.C. 540 N Main Ave Sioux Center, IA 51250-1824 712-722-3375

This PDF contains the documents listed below. Click a link to jump to the corresponding document.

Documents for: BRUNSTING, NELVA E

Tax Documents

US Tax Return (12/31/08) - Form 1040 Page 1

US Tax Return (12/31/08) - Form 1040 Page 2

US Tax Return (12/31/08) - Schedule B

US Tax Return (12/31/08) - Schedule D Page 1

US Tax Return (12/31/08) - Schedule D Page 2

US Tax Return (12/31/08) - Schedule E Page 2

US Tax Return (12/31/08) - Form 6251 Page 1

<u>US Tax Return (12/31/08) - Form 6251 Page 2</u>

US Tax Return (12/31/08) - Form 4835 - SHARE CROP

US Tax Return (12/31/08) - Capital Gain/Loss Worksheet 3

US Tax Return (12/31/08) - Capital Gain Tax Worksheet

104 0	0	Department of the Treasury—Internal Rev U.S. Individual Income		2008	(99)	IRS Use Only-E	Do not write o	r staple in this space.
		For the year Jan. 1-Dec. 31, 2008, or of		, 2	008, ending	, 20		DMB No. 1545-0074
Label	LA	Your first name and initial	_ast name			ECEASED		al security number
(See nstructions	В	ELMER H	BRUNSTING			<u>4/01/08</u>	<u> 282-</u>	32-8905
on page 14.)	E	1	Last name				•	social security number
Jse the IRS	-	NELVA E	BRUNSTING					<u>30-4685</u>
abel. Otherwise,	H	Home address (number and street). If you		page 14.		Apt. no.	•	ou must enter our SSN(s) above.
olease print	R	13630 PINEROCK LI					<u>.</u>	
or type. Presidential	E	City, town or post office, state, and ZIP con HOUSTON	•	n address, see p. 7079–591	-			g a box below will not your tax or refund.
Fresidential Election Campai	an. ▶	Check here if you, or your spouse if				- 14) •	Change	You Spouse
ziconon Gampan	1	Single	ining jointry, want we	4 Head	of household	(with qualifying pe		age 15.) If
Filing Status	2 2	⊣ *	d income)		uainying perso hild's name hi	n is a child but no ere. ▶	t your depend	ient, enter
•	3	Married filing separately. Enter spouse's	•	5 Qualit	fying widow(e) with dependent	child (see pag	je 16)
Check only one box.	_	and full name here. ▶		_				,
	6a	X Yourself. If someone can claim	ou as a dependent,	do not check	box 6a			Boxes checked on 6a and 6b
Exemptions	b	X Spouse	<u> </u>	<u> </u>	· · · · · · · · · · · · · · · · · · ·			No. of children
	c	Dependents:		(2) Depend	lents	(3) Depende		on 6c who:
				social security		relationship		
		(1) First name Last name	ne	social security		you	page	17) you due to divorce or separation
								(see page 18)
If more than four dependents, see								Dependents on 6c
page 17.						····		not entered above
								Add numbers on
	<u>_d</u>	Total number of exemptions claimed						lines above
Income	7 8a	Wages, salaries, tips, etc. Attach Form(s) Taxable interest. Attach Schedule B	W-2				7 8a	6,53
	b	Tax-exempt interest. Do not include						0,55
Attach Form(s) W-2 here. Also	9a	Ordinary dividends Attach Schedule	B if required	L	00.1		9a	19,31
attach Forms	rms b Qualified dividends (see page 21) 9b 15,431						10/31	
W-2G and	10	Taxable refunds, credits, or offsets of	f state and local inco	ome taxes (see	page 22)			
1099-R if tax was withheld.	11	Alimony received					44	
If you did not	12	Business income or (loss). Attach So						
get a W-2,	13	Capital gain or (loss). Attach Schedule D if required	I. If not required, check here	>			13	-3,00
see page 21.	14	Other gains or (losses). Attach Form	4797				14	
	15a	IRA distributions 15	a			ount (see page	23) 15b	4,22
	16a	Pensions and annuities 16	a	Ь	Taxable am	ount (see page	24) 16b	20,71
Enclose, but do	17	Rental real estate, royalties, partners	hips, S corporations	, trusts, etc. At	tach Schedu	ıle E	17	30,39
not attach, any payment. Also,	18	Farm income or (loss). Attach Sched	ule F				18	
please use	19	Unemployment compensation		S. 143 S. 11. 11			19	
Form 1040-V.	20a	, , , , , , , ,		0,718 b	Taxable an	ount (see page		26,11
	21	Other income. List type and amount (see	- '					104 20
	22	Add the amounts in the far right colu	mn for lines / throug	in 21. This is yo		ome	▶ 22	104,303
Adjusted	23 24	Educator expenses (see page 28) Certain business expenses of reserv	iste porforming artis	ets and	23			
Gross	24	fee-basis government officials. Attack			24			
	25	Health savings account deduction. A			25			
Income	26	Moving expenses. Attach Form 3903			26			
	27	One-half of self-employment tax. Atta	C		27			
	28	Self-employed SEP, SIMPLE, and qu			28			
	29	Self-employed health insurance dedu	iction (see page 29)		29			
	30	Penalty on early withdrawal of saving	js		30			
	31a	Alimony paid b Recipient's SSN			31a			
	32	IRA deduction (see page 30)			32			
	33	Student loan interest deduction (see	page 33)		33			
	34	Tuition and fees deduction. Attach F	orm 8917		34			
	35	Domestic production activities deduc	tion. Attach Form 89	903 [35			
	36	Add lines 23 through 31a and 32 through	35				36	
	37	Subtract line 36 from line 22. This is						104,303

Form 1040 (2008)	ELM:	ER H & NELVA E BRUNSTING 2	<u> 282-32-8905 Page 2</u>
Tax	38	Amount from line 37 (adjusted gross income) 38	104,303
and	39a	Check X You were born before January 2, 1944, Blind. Total boxes	
Credits		if: X Spouse was born before January 2, 1944, Blind.	
	b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 34 and check here	
Standard	_ с	Check if standard deduction includes real estate taxes or disaster loss (see page 34) 39c X	
Deduction for—	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin) 40	14,000
101—	41	Subtract line 40 from line 38	90,303
People who	42	If line 38 is over \$119,975, or you provided housing to a Midwestern displaced individual, see	
checked any box on line		page 36. Otherwise, multiply \$3,500 by the total number of exemptions claimed on line 6d 42	7,000
39a, 39b, or 39c or who	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	83,303
can be	44	Tax (see page 36). Check if any tax is from: a Form(s) 8814 b Form 4972	11,971
claimed as a dependent,	45	Alternative minimum tax (see page 39). Attach Form 6251	
see page 34.	46	Add lines 44 and 45 • 46	11,971
All others:	47	Foreign tax credit. Attach Form 1116 if required 47 31	
Single or Married filing	48	Credit for child and dependent care expenses. Attach Form 2441 48	
separately,	49	Credit for the elderly or the disabled. Attach Schedule R	
\$5,450	50	Education credits. Attach Form 8863 50	
Married filing jointly or	51	Retirement savings contributions credit. Attach Form 8880 51	
Qualifying	52	Child tax credit (see page 42). Attach Form 8901 if required 52	
widow(er), \$10,900	53	Credits from Form: a 8396 b 8839 c 5695 53	
Head of	54	Other credits from Form: a 3800 b 8801 c 54	
household,	55	Add lines 47 through 54. These are your total credits 55	31
\$8,000	56	Subtract line 55 from line 46. If line 55 is more than line 46, enter -0-	11,940
041	57	Self-employment tax. Attach Schedule SE 57	
Other	58	Unreported social security and Medicare tax from Form: a 4137 b 8919 58	
Taxes	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required 59	
	60	Additional taxes: a AEIC payments b Household employment taxes. Attach Schedule H	
	61	Add lines 56 through 60. This is your total tax	11,940
	62	Federal income tax withheld from Forms W-2 and 1099 62 24	
Payments	63	2008 estimated tax payments and amount applied from 2007 return 63 15,880	
If you have a	64a	Earned income credit (EIC) 64a	
qualifying child, attach	b	Nontaxable combat pay election 64b	
Schedule EIC.	65	Excess social security and tier 1 RRTA tax withheld (see page 61) 65	
	66	Additional child tax credit. Attach Form 8812 66	
	67	Amount paid with request for extension to file (see page 61) 67	
	68	Credits from Form: a 2439 b 4136 c 8801 d 8885 68	
	69	First-time homebuyer credit. Attach Form 5405	
	70	Recovery rebate credit (see worksheet on pages 62 and 63)	
	71	Add lines 62 through 70. These are your total payments	15,904
Refund	72	If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you overpaid 72	3,964
Direct deposit?	73a	Amount of line 72 you want refunded to you. If Form 8888 is attached, check here	20
See page 63 and fill in 73b,	▶ b	Routing number	
73c, and 73d,	▶ d	Account number	
or Form 8888.	74_	Amount of line 72 you want applied to your 2009 estimated tax ▶ 74 3,964	
Amount	75	Amount you owe. Subtract line 71 from line 61. For details on how to pay, see page 65 75	
You Owe	76	Estimated tax penalty (see page 65) 76	
Third Party	Do you	u want to allow another person to discuss this return with the IRS (see page 66)?	following. No
Designee	Designe	· DDEDARED	
	name	► PREPARER Phone no. ► enalties of perjury, declare that I have examined this return and accompanying schedules and statements, and to the best of my	knowledge and
Sign Here	belief, th	ey are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer ha	s any knowledge.
Joint return?	Your sig		Daytime phone number
See page 15.	FIL		
Keep a copy for your records.	Spouse's	s signature. If a joint return, both must sign. Date Spouse's occupation	
records.	D	RETIRED	Data and OCC STORY
Paid	Preparer signature	Check if	Preparer's SSN or PTIN P00144154
_		PROFES C PROFES D C	42-1277139
Preparer's Use Only	Firm's na	E40 MODELL MATAL ASSENTED	
Jac Only			e no. 2-722-3375
		D100% CDM1D1/ 1A 01200 1024 /1/	Eorm 1040 (2008)

Page 2

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

Your social security number

ELMER H & NELVA E BRUNSTING 282-32-8905 Schedule B-Interest and Ordinary Dividends Attachment 08 Sequence No. List name of payer. If any interest is from a seller-financed mortgage and the Amount Part I buyer used the property as a personal residence, see page B-1 and list this Interest interest first. Also, show that buyer's social security number and address BANK OF AMERICA DEPT OF TREASURY H BONDS (See page B-1 and the JONES instructions for Form 1040, line 8a.) Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the paver and enter the total interest shown on that 6<u>,</u>535 2 2 Add the amounts on line 1 form. 3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. 4 6, Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a Note. If line 4 is over \$1,500, you must complete Part III Amount List name of payer ▶ Part II CHEVRON CORPORATION 4,429 Ordinary DEERE & CO **Dividends** EDWARD JONES (See page B-1 and the instructions for Form 1040, line 9a.) 5 Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm. list the firm's name as the payer and enter the ordinary dividends shown on that form. 19, Add the amounts on line 5. Enter the total here and on Form 1040, line 9a 6 Note. If line 6 is over \$1,500, you must complete Part III. You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; or (b) had Yes No Part III a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust. Foreign 7a At any time during 2008, did you have an interest in or a signature or other authority over a financial Accounts account in a foreign country, such as a bank account, securities account, or other financial account? and Trusts See page B-2 for exceptions and filing requirements for Form TD F 90-22.1 **b** If "Yes," enter the name of the foreign country ▶ (See During 2008, did you receive a distribution from, or were you the grantor of, or transferor to, a

foreign trust? If "Yes," you may have to file Form 3520. See page B-2

page B-2.)

SCHEDULE D (Form 1040)

Name(s) shown on return

Capital Gains and Losses

OMB No. 1545-0074

► Attach to Form 1040 or Form 1040NR. ► See Instructions for Schedule D (Form 1040). Department of the Treasury Internal Revenue Service

For Paperwork Reduction Act Notice, see Form 1040 or Form 1040NR instructions.

▶ Use Schedule D-1 to list additional transactions for lines 1 and 8

Attachment Sequence No.

Your social security number ELMER H & NELVA E BRUNSTING 282-32-8905 Short-Term Capital Gains and Losses-Assets Held One Year or Less Part I (b) Date (d) Sales price (see page D-7 of (e) Cost or other basis (c) Date sold (a) Description of property (Example: 100 sh. XYZ Co.) (f) Gain or (loss) (see page D-7 of acquired (Mo., day, yr.) Subtract (e) from (d) (Mo., day, yr.) the instructions) the instructions) FEDERATED MUNI HIGH YLD ADVTG VARIOUS 4/02/08 1,309 1,518 -209 FEDERATED STRATEGIC INCOME **VARIOUS** 10/22/08 171 220 -49FEDERATED KAUFMANN FUND **VARIOUS** 10/22/08 387 618 -231FEDERATED MARKE OPPTY FD 22,708 26,608 VARIOUS 10/22/08 -3,900Enter your short-term totals, if any, from Schedule D-1, Total short-term sales price amounts. Add lines 1 and 2 in 24.575 column (d) Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 4 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet on page D-7 of the instructions 6 -4,389Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f) Part II Long-Term Capital Gains and Losses-Assets Held More Than One Year (d) Sales price (see page D-7 of the instructions) (e) Cost or other basis (b) Date (a) Description of property (c) Date sold (f) Gain or (loss) (see page D-7 of acquired (Example: 100 sh. XYZ Co.) Subtract (e) from (d) (Mo., day, yr.) (Mo., day, yr.) the instructions) FEDERATED MUNI HIGH YLD ADVTG 4/02/08 VARIOUS 24,028 27,859 -3.831FEDERATED STRATEGIC INCOME 40,182 10/22/08 31,231 VARIOUS -8,951 FEDERATED KAUFMANN FUND VARIOUS 10/22/08 3,755 5,998 -2.243Enter your long-term totals, if any, from Schedule D-1, line 9 10 Total long-term sales price amounts. Add lines 8 and 9 in 59,014 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or 11 (loss) from Forms 4684, 6781, and 8824 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 12 Capital gain distributions. See page D-2 of the instructions 13 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet on page D-7 of the instructions 14 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (f). Then go to -15,025

Schedule D (Form 1040) 2008

P	art III Summary		
16	Combine lines 7 and 15 and enter the result	16	-19,414
	If line 16 is:		
	A gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then		
	go to line 17 below.		
	 A loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. 		
	 Zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, 		
	line 14. Then go to line 22.		
4-	Are lines 45 and 40 hoth points		
17	Are lines 15 and 16 both gains?		
	Yes. Go to line 18.		
	No. Skip lines 18 through 21, and go to line 22.		
18	Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet on page D-8 of the		
	instructions	18	
19	Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet on		
	page D-9 of the instructions	19	
20	Are lines 18 and 19 both zero or blank?		
	Yes. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete		
	the Qualified Dividends and Capital Gain Tax Worksheet on page 38 of the Instructions for		
	Form 1040 (or in the Instructions for Form 1040NR). Do not complete lines 21 and 22 below.		
	No. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the		
	Schedule D Tax Worksheet on page D-10 of the instructions. Do not complete lines 21 and		
	22 below.		
21	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller		
21	of:		
	<u>_</u>	2,2862222227	
	The loss on line 16 or	21	(3,000
	• (\$3,000), or if married filing separately, (\$1,500)		
	Nate When favoire which amount is smaller treat both amounts as positive numbers		
	Note. When figuring which amount is smaller, treat both amounts as positive numbers.		
22	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?		
22	[편]		
	Yes. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 38 of the Instructions for		
	Form 1040 (or in the Instructions for Form 1040NR).		
	No. Complete the rest of Form 1040 or Form 1040NR.		
		122222	

Schedule D (Form 1040) 2008

Sch	nedule E (Form 1040) 2008				Д	ttachm	ent Seq	uence	No. 13		Page 2
Nam	ne(s) shown on return. Do not enter name and s	ocial security number if shown of	on other side.				T		ecurity n	umber	
E	ELMER H & NELVA E BR	UNSTING					282	-32	-8905	5	
Cau	ution. The IRS compares amounts reported										
F	Part II Income or Loss From which any amount is not at									=	
27	Are you reporting any loss not allowed in	•			•			П.,	▽		
	loss from a passive activity (if that loss water that loss water than the loss water than the loss from a passive activity (if that loss water than the loss from a passive activity (if that loss water than the loss water that the loss water than the loss water that the loss water that the loss water than the loss water that the loss water than the loss water that the loss water than the loss water that the loss water that the loss water than the loss water than	•	582), or unreimb	ursed partners	ship expense	es?		Y∈	s X	No	
28	,	(a) Name		(b) Enter partners for S con	hip; S for	heck if eign ership		Employ entification	ın J	(e) Che any amo	ount is
<u>A</u>											
<u>B</u>					•	 					
<u>C</u>					-	╁┼╌	 			-	+
<u> </u>	Passive Income and	Loss			Nonpassiv	e Inco	me and	Loss	1		
	(f) Passive loss allowed	(g) Passive income	(h) Non	passive loss	TT .		79 expens		(j) N	onpassive	income
	(attach Form 8582 if required)	from Schedule K-1	from Sc	hedule K-1	deduct	ion from	Form 45	562	fron	Schedul	e K-1
В .			 		-						
<u>c</u>											
D				i morane					-		
29a b											
30	4 1 1 () 1 () 6 () 6 ()							30			
31	Add columns (f), (h), and (i) of line 29b							31			
32	Total partnership and S corporation										
688-19	result here and include in the total on I		<u> </u>					32			
	art III Income or Loss From	Estates and Trusts							(b) F	mployer	
33		(a) Name								ion numbe	er
<u>A</u>											
<u>B</u>	Passive Incom	e and Loss			Nonr	nassive	Income	e and I	055		
	(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive inco	4	· ·	Deduction or	loss		(f) Other income from Schedule K-1			
	(
В								 		· · · · · ·	
34a	Totals			M.							
b											
35	Add columns (d) and (f) of line 34a			,				35			
36 37	Add columns (c) and (e) of line 34b Total estate and trust income or (los	e) Combine lines 35 and 3						36			
	include in the total on line 41 below							37			
P	art IV Income or Loss From	Real Estate Mortga			ts (REM	Cs)_	-Resid	ual H	older		
38	(a) Name	(b) Employer identification number	(c) Excess inclu Schedules Q (see page	, line 2c	(d) Taxable in from Schedu				. ,	ome from es Q, line	3b
39 -	Combine columns (d) and (e) only. Enter	er the result here and include	le in the total on	line 41 below				39			
40	Art V Summary Net farm rental income or (loss) from F	orm 4835. Also complete i	ine 42 helow					40		30	,399
41	Total income or (loss). Combine lines 26,			1040, line 17, or	Form 1040NF	 R, line 1	8 ▶	41			,399
42	Reconciliation of farming and fishing						134				
	and fishing income reported on Form 4	835, line 7; Schedule K-1 (l	Form								
	1065), box 14, code B; Schedule K-1 (F	f	T; and			4 -					
43	Schedule K-1 (Form 1041), line 14, coo Reconciliation for real estate profes		estate	42	W.	41	<u>, 639</u>				
-	professional (see page E-2), enter the	net income or (loss) you rep	ported						11		
	anywhere on Form 1040 or Form 1040 in which you materially participated und			43	oomoonee salal ahi	odsállí (190				PA:	

6251

Alternative Minimum Tax—Individuals

► See separate instructions.

OMB No. 1545-0074

Your social security number

Department of the Treasury Internal Revenue Service

Attach to Form 1040 or Form 1040NR.

Name(s) shown on Form 1040 or Form 1040NR ELMER H & NELVA E BRUNSTING 282-32-8905 Alternative Minimum Taxable Income (See instructions for how to complete each line.) 1 If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41 (minus any amount on Form 8914, line 2), and go to line 2. Otherwise, enter the amount from Form 1040, line 38 (minus any amount on Form 8914, 104,303 line 2), and go to line 7. (If less than zero, enter as a negative amount.) 2 Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-2 3 Taxes from Schedule A (Form 1040), line 9 3 Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions 4 5 Miscellaneous deductions from Schedule A (Form 1040), line 27 6 If Form 1040, line 38, is over \$159,950 (over \$79,975 if married filing separately), enter the amount from line 11 of the Itemized Deductions Worksheet on page A-10 of the instructions for Schedule A (Form 1040) 7 If claiming the standard deduction, enter any amount from Form 4684, line 18a, as a negative amount Tax refund from Form 1040, line 10 or line 21 8 Investment interest expense (difference between regular tax and AMT) 9 Depletion (difference between regular tax and AMT) 10 11 Net operating loss deduction from Form 1040, line 21. Enter as a positive amount Interest from specified private activity bonds exempt from the regular tax 12 Qualified small business stock (7% of gain excluded under section 1202) 13 Exercise of incentive stock options (excess of AMT income over regular tax income) 15 Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A) 15 Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6) 16 Disposition of property (difference between AMT and regular tax gain or loss) 17 17 Depreciation on assets placed in service after 1986 (difference between regular tax and AMT) 18 18 Passive activities (difference between AMT and regular tax income or loss) 0 19 19 0 20 Loss limitations (difference between AMT and regular tax income or loss) 20 Circulation costs (difference between regular tax and AMT) 21 22 Long-term contracts (difference between AMT and regular tax income) 22 23 Mining costs (difference between regular tax and AMT) 23 24 Research and experimental costs (difference between regular tax and AMT) 24 Income from certain installment sales before January 1, 1987 25 26 Intangible drilling costs preference 26 Other adjustments, including income-based related adjustments 27 28 Alternative tax net operating loss-deduction 28 29 Alternative minimum taxable income. Combine lines 1 through 28. (If married filing separately and line 104,778 29 Alternative Minimum Tax (AMT) 30 Exemption. (If you were under age 24 at the end of 2008, see page 9 of the instructions.) IF your filing status is . . . AND line 29 is not over... THEN enter on line 30... Single or head of household \$112,500 \$46 200 Married filing jointly or qualifying widow(er) 150,000 69.950 69,950 Married filing separately 75,000 30 If line 29 is over the amount shown above for your filing status, see page 8 of the instructions. 31 Subtract line 30 from line 29. If more than zero, go to line 32. If zero or less, enter -0- here and on lines 34 and 36 and skip the rest of Part II 34,828 32 • If you are filing Form 2555 or 2555-EZ, see page 9 of the instructions for the amount to enter. If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured 7,358 32 for the AMT, if necessary), complete Part III on the back and enter the amount from line 55 here. All others: If line 31 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 31 by 26% (.26). Otherwise, multiply line 31 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result. 33 Alternative minimum tax foreign tax credit (see page 9 of the instructions) 33 34 Tentative minimum tax. Subtract line 33 from line 32 35 Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Schedule J (see page 11 of the instructions) 940 36 AMT. Subtract line 35 from line 34. If zero or less, enter -0-. Enter here and on Form 1040, line 45

For Paperwork Reduction Act Notice, see page 12 of the instructions.

Form 6251 (2008)

Page 2

Part III Tax Computation Using Maximum Capital Gains Rates 37 Enter the amount from Form 6251, line 31. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet on page 9 of the instructions 34,828 37 38 Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet on page D-10 of the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see page 11 of the instructions). If you are filing Form 2555 or 2555-EZ, see page 11 of the instructions for the amount to enter 15,431 38 39 Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see page 11 of the instructions). If you are filing Form 2555 or 2555-EZ, see page 11 of the instructions for the amount to enter 39 40 If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 38. Otherwise, add lines 38 and 39, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see page 11 of the instructions for the amount to 15,431 40 41 Enter the smaller of line 37 or line 40 15,431 42 Subtract line 41 from line 37 19,397 42 43 If line 42 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 42 by 26% (.26). Otherwise, multiply line 42 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the 5,043 43 44 Enter: • \$65,100 if married filing jointly or qualifying widow(er), • \$32,550 if single or married filing separately, or 65,100 44 \$43,650 if head of household. 45 Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet on page D-10 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If 67,872 you did not complete either worksheet for the regular tax, enter -0-45 46 Subtract line 45 from line 44. If zero or less, enter -0-0 46 47 Enter the smaller of line 37 or line 38 15,431 48 Enter the smaller of line 46 or line 47 48 15,431 49 Subtract line 48 from line 47 2,315 50 Multiply line 49 by 15% (.15) 50 If line 39 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise, go to line 51. 51 Subtract line 47 from line 41 **52** Multiply line 51 by 25% (.25) **53** Add lines 43, 50, and 52 7,358 53 54 If line 37 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 37 by 26% (.26). Otherwise, multiply line 37 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the 9,055 55 Enter the smaller of line 53 or line 54 here and on line 32. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 32. Instead, enter it on line 4 of the worksheet on page 9 of the instructions 55 7,358 Form 6251 (2008)

Form 4835

Farm Rental Income and Expenses

(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))
(Income not subject to self-employment tax)

► Attach to Form 1040 or Form 1040NR. ► See instructions on back.

OMB No. 1545-0074

tachment equence No. 3

Department of the Treasury Internal Revenue Service (99) Name(s) shown on tax return

Your social security number 282-32-8905

Employer ID number (EIN), if any ELMER H & NELVA E BRUNSTING Did you actively participate in the operation of this farm during 2008 (see instructions)?. Nο Part I Gross Farm Rental Income—Based on Production. Include amounts converted to cash or the equivalent. 39,217 1 Income from production of livestock, produce, grains, and other crops 977l 977 Cooperative distributions (Form(s) 1099-PATR) 2a 2b Taxable amount 2b Agricultural program payments (see instructions) 445 1,445 3b Taxable amount 3a 3b Commodity Credit Corporation (CCC) loans (see instructions): CCC loans reported under election а 4a CCC loans forfeited 4b 5 Crop insurance proceeds and federal crop disaster payments (see instructions): Amount received in 2008 5b Taxable amount а 5b If election to defer to 2009 is attached, check here 5d Amount deferred from 2007 5d Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) Gross farm rental income. Add amounts in the right column for lines 1 through 6. Enter the <u>41,639</u> total here and on Schedule E (Form 1040), line 42 Part II Expenses—Farm Rental Property. Do not include personal or living expenses. Car and truck expenses (see Pension and profit-sharing Schedule F instructions). Also plans 21 attach Form 4562 8 22 Rent or lease: Chemicals 2,492 9 Vehicles, machinery, 9 10 Conservation expenses (see and equipment (see instructions) instructions) 10 Other (land, animals, etc.) Custom hire (machine work) 11 11 22b Depreciation and section 179 Repairs and maintenance 12 23 23 Seeds and plants expense deduction not 24 24 claimed elsewhere Storage and warehousing 25 Employee benefit programs 13 26 Supplies 26 other than on line 21 (see 27 Taxes 27 Schedule F instructions) 13 28 14 Feed 14 29 Veterinary, breeding, and Fertilizers and lime 6,237 15 15 medicine 29 Freight and trucking 16 16 30 Other expenses Gasoline, fuel, and oil 17 17 (specify): Insurance (other than health) 18 18 30a 19 Interest: Mortgage (paid to banks, etc.) 19a b Other 20 Labor hired (less employment 30e 30f credits) (see Schedule F instructions) <u>11,240</u> Total expenses. Add lines 8 through 30g (see instructions) 31 32 Net farm rental income or (loss). Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E, line 40. If the result is a loss, you must go on to line 33 30,399 32 If line 32 is a loss, check the box that describes your investment in this activity All investment is at risk. 33 33a (see instructions) 33b Some investment is not at risk. You may have to complete Form 8582 to determine your deductible loss, regardless of

For Paperwork Reduction Act Notice, see instructions on back.

on Schedule E, line 40

which box you checked (see instructions). If you checked box 33b, you must complete Form 6198 before going to Form 8582. In either case, enter the deductible loss here and

Form 4835 (2008)

Form 1040 Capital Loss Carryover Worksheet 2008

Name
ELMER H & NELVA E BRUNSTING Taxpayer Identification Number 282-32-8905

2008 to 2009 Capital Loss Carryover Worksheet

Use this worksheet to figure your capital loss carryovers from 2008 to 2009 if Schedule D, Line 21, is a loss and (a) that loss is a smaller loss than the loss on Schedule D, line 16, or (b) Form 1040, line 41, reduced by any amount on Form 8914, line 2, is less than zero. Otherwise, you do not have any carryovers.

1.	Enter the amount from Form 1040, line 41. If a loss, enclose the amount in paren	ntheses	1	90,303
2.	Did you file Form 8914 (to claim an exemption amount for housing a Midwestern	displaced individual)?		
	No. Enter -0			
	Yes. Enter the amount from your Form 8914, line 2		2	
3.	Subtract line 2 from line 1. If the result is less than zero, enclose it in parentheses	3	3	90,303
4.	Enter the loss from Schedule D, line 21, as a positive amount		4	3,000
5.	Combine lines 3 and 4. If zero or less, enter -0-		5	<u>9</u> 3,303
	Enter the smaller of line 4 or line 5		_	3,000
	If line 7 of Schedule D is a loss, go to line 7; otherwise, enter -0- on line 7 ar			
7.	Enter the loss from Schedule D, line 7, as a positive amount		7	4,389
	Enter any gain from Schedule D, line 15. If a loss, enter -0-			
	Add lines 6 and 8		9	3,000
10.	Short-term capital loss carryover to 2009. Subtract line 9 from line 7. If zero or	less, enter -0-	10	1,389
	If line 15 of Schedule D is a loss, go to line 11; otherwise, skip lines 11 thro			
11.	Enter the loss from Schedule D, line 15, as a positive amount		11	15,025
12.	Enter the gain, if any, from Schedule D, line 7. If a loss, enter -0-			
	Subtract line 7 from line 6. If zero or less, enter -0-		<u> </u>	
14.	Add lines 12 and 13		14	
15.	Long-term capital loss carryover to 2009. Subtract line 14 from line 11. If zero	or less, enter -0-	15	15,025

Form 1040

Qualified Dividends and Capital Gain Tax Worksheet

2008

Name

Taxpayer Identification Number

ELMER H & NELVA E BRUNSTING

282-32-8905

If you do not have to use the Schedule D Tax Worksheet use this worksheet to figure your tax if any of the following applies:

- You reported qualified dividends on Form 1040, line 9b (or Form 1040NR, line 10b)
- You do not have to file Schedule D and you reported capital gain distributions on Form 1040, line 13 (or Form 1040NR, line 14) You do not have to file Schedule D if both of the following apply:
 - The only amounts you have to report on Schedule D are capital gain distributions from Form(s) 1099-DIV, box 2a, or substitute statement(s)
 - None of the Forms 1099-DIV or substitute statements have an amount in box 2b (unrecaptured section 1250 gain), box 2c (section 1202 gain), or box 2d (collectibles (28%) gain).
- You are filing Schedule D and Schedule D, lines 15 and 16, are both more than zero.

Qualified Dividends and Capital Gain Tax Worksheet - Form 1040, Line 44

1.	Enter the amount from Form 1040, line 43. (However if you are filing Form		
	2555 or 2555-EZ (relating to foreign earned income), enter the amount from line		
	3 of the Foreign Earned Income Tax Worksheets) 1. 83,303	_	
2.	Enter the amount from Form 1040, line 9b*		
3.	Are you filing Schedule D?*		
	Yes. Enter the smaller of line 15 or 16 of		
	Schedule D. If either line 15 or 16 is a		
	loss, enter -0-		
	No. Enter the amount from Form 1040, line 13		
4.	Add lines 2 and 3 4. 15,431		
5.	If you are claiming investment interest expense on Form		
	4952, enter the amount from line 4g of that form.		
	Otherwise, enter -05.		
6.	Subtract line 5 from line 4. If zero or less, enter -0- 6. 15, 431		
7.	Subtract line 6 from line 1. If zero or less, enter -0- 7. 67,872		
8.	Enter the smaller of:		
	● The amount on line 1, or		
	• \$32550 if single or married filing separately 8. 65,100		
	• \$65100 if married filing jointly or qualifying widow(er), or		
	• \$43650 if head of household		
9.	Is the amount on line 7 equal to or more than the amount on line 8?		
	Yes. Skip lines 9 and 10; go to line 11 and check the "No" box		
	No. Enter the amount from line 7		
10.	Subtract line 9 from line 8		
11.	Are the amounts on lines 6 and 10 the same?		
	Yes. Skip lines 11 through 14; go to line 15		
	☑ No. Enter the smaller of line 1 or line 6 11. 15,431		
12.	Enter the amount from line 10 (if line 10 is blank, enter -0-) 12.		
13.	Subtract line 12 from line 11 13. 15,431		
14.	Multiply line 13 by 15% (.15)	14.	2 , 315
15.	Figure the tax on the amount on line 7. Use the Tax Table or Tax Computation Worksheet, whichever applies	15.	9,656
16.	Add lines 14 and 15	16.	11,971
17.	Figure the tax on the amount on line 1. Use the Tax Table or Tax Computation Worksheet, whichever applies	17.	13,519
18.	Tax on all taxable income. Enter the smaller of line 16 or line 17. Also include this amount on		
	Form 1040, line 44. (If you are filing Form 2555 or 2555-EZ, do not enter this amount on Form		
	1040, line 44. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet)	18.	11,971

^{*}If you are filing Form 2555 or 2555-EZ, these lines maybe reduced (but not below zero) by your capital gain excess. Please refer to Foreign Earned Income Tax Worksheets - Excess Capital Gain for detail if the lines have been reduced.

Kroese & Kroese P.C. 540 N Main Ave Sioux Center, IA 51250-1824 712-722-3375

This PDF contains the documents listed below. Click a link to jump to the corresponding document.

Documents for: BRUNSTING, NELVA E

Tax Documents

<u>IA Tax Return (12/31/09) - IA Form 1040 Page 1</u> <u>IA Tax Return (12/31/09) - IA Form 1040 Page 2</u>

<u>IA Tax Return (12/31/09) - IA Schedule B</u> <u>IA Tax Return (12/31/09) - IA Form 126</u>

IA Tax Return (12/31/09) - IA Carryover Summary Report

IA Tax Return (12/31/09) - IA Federal Tax Adjustments Worksheet

IA 1040 Iowa Individual Income Tax Long Form 2009 or fiscal year beginning 2009 and ending STEP 1: Fill in all spaces. You MUST 5!! in your Secial Security Number

Your last na		Your first name/middle initial NELVA E			———Fill in	all info	ormation below.	
Spouse's la		·	ial	一「	01		x if you or your spo	
Spouses is	ist Halli	e Spouse's institution industrial					of 12/31/0 <mark>3-</mark>	-Conv
Current ma	iling ad	dress (number and street, apartment, lot, or suite number) or PO	Вох	l Y	our Social Security Number 481-30-468		Spouse Sodal Se	culty Number
1363	<u> 30 I</u>	PINEROCK LN		—	Je your name, your spous		Residence or	12/31/09
City, State,				n	ame, if applicable, and you	JL .		School District No. •
HOUS	<u>ION</u>	TX 77079-5914			ddress the same as on las ear's return? X YES	t No		0000
STEP 2 F	iling S	Status: Mark one box only.		<u> </u>	Dependent children fo		00 I	0000
1 X	Single: \	Were you claimed as a dependent on another person's lowa return?	S X NO A		How many have healt	h care co	•	illied ill Step 3
2	Marrie	d filing a joint return. (Two-income families may benefit by using s	tatus 3 or 4)		(including Medicald or have How many do not have		care coverage?	•
3		filing separately on this combined return. Spouse use column B.				e nealui	care coverage?	
4	Spouse	d filing separate returns. e's name:	S	SSN:			Income: \$	
5		of household with qualifying person. If qualifying person is not clair	ned as a dependent of	on this	return, enter the person's	name and	d Social Security N	umber below.
6	Qualif	fying widow(er) with dependent child. Name:	<u>-</u>			SSN:		
STEP 3	[,	YOU a. Personal Credit: Enter 1 (Enter 2 if filing join	nt or head of househo	old)		▲	1 × \$ 40	= \$ 40
Exemptio		and spouse if b. Enter 1 for each person who is 65 or older a filing jointly)					⊥ x\$ <u>20</u>	= \$20
		c. Dependents: Enter 1 for each dependent					×\$ <u>40</u>	- = \$
		d. Enter first names of dependents here:					eTOTAL_	\$ <u>60</u>
	Γ							= \$
		(If filing b. Enter 1 if 65 or older and/or 1 if blind status 3)						= \$
	_	c. Dependents: Enter 1 for each dependent					X\$ <u>40</u>	= \$
		d. Enter first names of dependents here:					e. TOTAL	\$
			B. Spouse/Statu	tus 3	A. You or Joint	B . Sp	oouse/Status 3	A. You or Joint
STEP 4	1.	Wages, salaries, tips, etc.	. <u> </u>					
	2.	Taxable interest income. If more than \$1,500, complete Sch. B	. <u> </u>		3 , 962			
Figure	3.	Ordinary dividend income. If more than \$1,500, complete Sch. B 3	3. <u></u>		16,579			
your	4.	Alimony received 4	l					
gross income	5.	Business income/(loss) from federal Schedule C or C-EZ	i					
	6.	Capital gain/(loss) from federal Sch. D if required for federal purposes	i					
	7.	Other gains/(losses) from federal form 4797 7	·					
			B					
	9.)		14,302			
	10.	Rents, royalties, partnerships, estates, etc. 10			27 026			
	11.	Farm income/(loss) from federal Schedule F						
	12.	Unemployment compensation. See instructions. 12						
	13.	Taxable Social Security benefits 13	l	A	7,366			
W -	14.	Other income, gambling income, bonus depreciation/sec. 179 adjustment 14	l					
l		GROSS INCOME. ADD lines 1-14			4.5			67,045
STEP	5 16.	Payments to an IRA, Keogh, or SEP	i					
	17.	One-half of self-employment tax 17						
Figure		Health insurance deduction 18	i		2,166			
> your	19.	Penalty on early withdrawal of savings 19)					
e aujust	20.	Alimony paid 20).					
Staple W-2s, payment, to income income	21.	Pension/retirement income exclusion 21			6,000			
IE incom	e _{22.}	Moving expense deduction from federal form 3903 22						
W-2s	23.							
<u>e</u>	24.	Other adjustments 24						
88	25.	Total adjustments. ADD lines 16-24						8,166
l↑	26.	NET INCOME. SUBTRACT line 25 from line 15			26.			58,879
STEP 6	27.	Federal income tax refund / overpayment received in 2009 27			3,964			
	28.	Self-employment/household employment taxes 28	l		<u> </u>			
Figure		Addition for federal taxes, ADD lines 27 and 28			29			3,964
your federal	30.	Total. ADD lines 26 and 29	******		30.			62,843
tax	31.	Federal tax withheld 31			25			
addition	32.							
and deduc-		Additional federal tax paid in 2009 for 2008 and prior years 33						
tion	34.	Deduction for federal taxes. ADD lines 31, 32, and 33			34.			12,935
	35.	BALANCE. SUBTRACT line 34 from line 30. Enter here and on l	ine 36, side 2		35.			49,908
CS								1a (09/11/09) LOS

NELVA E BRUNSTING

2009 L	4 1	040, page	2				B. Spouse/Status 3	A. You or Jo	int B. Sp	ouse/Status 3		A. You or Joint
STEP 7	36.	BALANCE, From	m side 1, lin	e 35.					36.			49,908
		37. Total itemize	d deductions fr	rom federal Schedu	le A							
Figure		Taxpayers w 38. lowa income	ith bonus depri tax if included	eciation/sec. 179 m in line 5 of federal	ust use Iowa Sch. A Schedule A					Complete li	nes 37	-4 0
your taxable		39. BALANCE, S	Subtract line 38	from line 37 or ent	er the	_				ONLY if you		
income				ons from the lowa s	Schedule A	40.						
		40. Other ded		···—		-				.	IIE.	$Copy_{\scriptscriptstyle{700}}$
		Deduction. Che		ш	d. Add lines 39 ar		X Standard.		41	***************************************		1,780
	<u>42.</u>	TAXABLE INC	OME. SUB	TRACT line 41 fr	rom line 36				42.			48,128
STEP 8	4 3.	Tax from tables	or alternate	tax		43.		2,7	<u>98</u>			
Ciarra	44.	lowa lump-sum	tax. 25% of	federal tax from	form 4972	44.						
Figure your	4 5.	lowa minimum	tax. Attach I	A 6251.		45.						
tax,		Total tax. ADD						-	46.			2,798
credits	47	Total exemption	n credit amor						60			
and	48	Tuition and text	thook credit	for dependents i	K-12	48						
checkoff contribu-									40			60
tions		Total Credits, At	DEDAGE Co.	40.			zero.		49.		<u> </u>	2,738
	50.								50.			1,443
	51.						al retum.		51.	_	- ▲_	
	52.						, enter zero.		52.	Ĺ	' —	1 , 295
	53.	Other nonrefund	dable lowa c	credits. Attach IA	148 Tax Credits	Schedu	ıle.		53.			
	54.	BALANCE, SUE	3TRACT line	53 from line 52					54.			1 , 295
	55.	School district s	surtax/EMS s	surtax. Take per	centage from table	e; multip	oly by line 54.		55.	() 🛦	C
	56.								56.		A	1,295
												1,295
	58.	Contributions. C	Contributions	will reduce your	refund or add to	the amo	iter here. ount you owe. Amounts n	nust be in whole do	llars.		-	
		Fish/Wildlife		State Fair				Child Abuse		Enter total. 58.		
		58a: 🔺			D 1: 57 50		: 	58d: A		total. 56, 59.		1,295
	-		201 11		D lines 57 and 58					59.		1,290
		lowa income ta				bu		1 0	40			
STEP 9		Estimated and			=							
Figure												
your	63.	Motor fuel tax of	redit. Attach	IA 4136.		63.						
credits	64.	Check One:	Child ar	nd dependent ca	re credit OR		-					
			Early ch	hildhood develop	ment credit	64.						
	65.	lowa earned in										
	66.	Other refundable of	redits. Attach I	IA 148 Tax Credits	Schedule.							
		TOTAL. ADD iir				67		1,2	40			
	60				on line 67 and ant		•			68.		1,240
CTED 40	00.											1/210
STEP 10					ille 59 from litte 6	o. IIIIS	is the amount you overpa	alu			_	
	70.	Amount of line			d Brossesing L		State Office Bldg, Des	Mainon IA E0210		EFUND 70.	A	
Figure							State Office Blug, Des	Wonles IA 50315	-0120			
your refund	71.	Amount of line 69	to be applied	to your 2010 esti	mated tax	71		\				
or	72.	If line 68 is less	than line 59	9, SUBTRACT lir	ne 68 from line 59	. This is	the AMOUNT OF TAX	YOU OWE		72.	A	55
amount					From IA 2210 or I		F. Check if an	nualized income m	ethod is used	73.	_	
you owe	74.	Penalty and int	erest	74a. Penalty.			▲ 74b. Interest					
					and 74, and ente	r here.					_	55
		Electronically	pay by cre	edit card or din	ect debit. Go to	www.s	state.ia.us/tax/				. —	
							Box 9187, Des Moine	s IA 50306-9187.	Wake check p	ayable to Tre	easurer	, State of Iowa.
SIEP 11		TICAL CHECK(nt of tax you owe			increase the	STE						
	unou	SPOUSE		URSELF			Γ YEAR,	akleta This				
\$1.50 to	Demo	cratic Party	┐╸┌	\$1.50 to Demo	ocratic Party		d you like to receive a bo n is not available to electr			iling Addr		
·		olican Party	7 H	\$1.50 to Repu	- 1	op ao.	0.	Yes	See	e lines 70 a	nd 75	above.
		· -	- -	•	-		▲ 1.	⊢ No				
\$1.50 to	Сапр	aigir Fund	<u></u>	\$1.50 to Camp			1. <u>L</u>					
STEP 13	1961	SIGN HERE					erjury that I (we) have ex edge and belief, it is a tru					s
Verify	_						which the preparer has a		Dioto rotani. De	ordination of pr	ораго	
Reche				•			RICHARD I	K RIKKERS	S CPA			03/23/10
 Attach 	all W	-2s					Preparer's Signature					Date
							KROESE & 1	KROESE P	.C.			
Your Sign	nature					Date	540 NORTH					
							SIOUX CE			51250)-12	24
Spouse's	Sinn	ature				Date	Address					
Opouse 8	Jigi la	ALUI C				Luic	712-722-3	375			42-1	L277139
Doutine	Tolor	one Number					Davtime Telephone Nu	· · · · · · · · · · · · · · · · · · ·				tion Number

Iowa Department of Revenue

NELVA E BRUNSTING

2009 IA 1040 Schedule B

www.state.ia.us/tax

Name(s) as shown on page 1 of the IA 1040

Social Security Number

Interest and Dividend Income

NOTE: You must report all taxable interest and dividends on IA 1040, even if you are not required to complete Schedule B.

PART I:

You must complete this part if you received more than \$1,500 in interest in 2009. Interest income which should be reported includes earnings from savings and loan associations, mutual savings banks, cooperative banks, credit unions, and bank deposits; state and municipal bonds (see instructions for IA 1040, line 2,

INTEREST INCOME

Taxable Interest Income), and interest from tax refunds. Do not report interest from federal securities. For each payer, indicate the type of account. If the interest was earned by you, check the column labeled

"Taxpayer." If the interest was earned by your spouse, check "Spouse." If the interest was earned jointly,

check "Joint." Check only one for each payer.

Interest Income. List Names of All Payers.

	Check o	ne for eacl	h payer	4.5401.01
Name of Payer	Taxpayer	Spouse	Joint	AMOUNT
EDWARD JONES			Х	842
EDWARD JONES			Х	2,953
EDWARD JONES		X		167
		-		
				 .
Total Taxable Interest Income.		<u></u>		
Add the amounts. Enter here and on IA 1040, line 2.	· · · · · · · · · · · · · · · · · · ·			3,962

PART II:

You must complete this part if you received more than \$1,500 in gross dividends in 2009. Deduct that portion of any net dividend from mutual funds that is attributable to federal securities.

DIVIDEND

For each payer, indicate the type of account. If the dividends were earned by you, check the column labeled "Taxpayer." If the dividends were earned by your spouse, check "Spouse." If the dividends were earned jointly, check "Joint." Check only one for each payer.

INCOME

Dividend Income. List Names of All Payers.

	Check o	ne for eac	h payer	
Name of Payer	Taxpayer	Spouse	Joint	AMOUNT
CHEVRON CORPORATION			Χ	4,817
DEERE & CO			Χ	10
EDWARD JONES		Χ		5,065
METLIFE	X			70
EXXON MOBILE			X	6,356
EDWARD JONES		Х		261
		<u> </u>		
Total Taxable Dividend Income.				
Add the amounts. Enter here and on IA 1040, line 3.				16,579
				41_004b (08/27/09)

41-004b (08/27/09)

Iowa Nonresident and Part-year Resident Credit

Name(s) as shown on page 1 of the IA 1040	Social Security Number
NELVA E BRUNSTING	481File466py
MARK THE APPROPRIATE BOX FOR YOU AND YOUR SPO	
You are a nonresident of Iowa	You are a nonresident of lowa with income from loves as years.
v	from lowa sources, or
You are a part-year resident of lowa	 You are a part-year lowa resident
Date moved into lowa:	Attack the face and a first first
and/or	Attach this form and a copy of your federal Attach this form and a copy of your federal Attach this form and a copy of your federal
Date moved out of lowa:	return to your lowa return. (IA 1040)
Your spouse is a nonresident of Iowa	 Report only lowa-source income on the IA 126 You may benefit by using filing status 3 or 4.
Your spouse is a part-year resident of lowa	
Date moved into Iowa:	IOWA-SOURCE INCOME
and/or	
Date moved out of lowa:	B. SPOUSE A. YOU OR JOINT
Bate moved out or lowe.	Filing Status 3 Only
1. Wages, salaries, tips, etc.	1
Taxable interest income	2.
3. Ordinary dividend income	3.
Ordinary dividend income Alimony received.	3
4. Alimony received	4.
5. Business income or (loss)	5.
6. Capital gain or (loss)	6
7. Other gains or (losses)	7
8. Taxable IRA distributions	8
9. Taxable pensions and annuities	9
10. Rents, royalties, partnerships, estates, etc.	10 27,83
11. Farm income or (loss)	11
12. Unemployment compensation	12
13. Taxable Social Security benefits.	13.
14. Other income, gambling income, bonus depreciation/section 179	
adjustment	14
15. GROSS INCOME. ADD lines 1-14.	15. 27,83
16. Payments to an IRA, Keogh, or SEP while an Iowa resident	16.
17. Deduction for self-employment tax	
18. Health insurance deduction	
19. Penalty on early withdrawal of savings	19.
Od Banda tathanan and banda and and and and and and and and and	0.4
22. Moving expense deduction into Iowa only	23.
23. lowa capital gain deduction	0.4
24. Other adjustments	
25. Total adjustments. ADD lines 16-24.	
26. IOWA NET INCOME, SUBTRACT line 25 from line 15.	26
27. All-source net income from line 26, IA 1040	27. 58,87
28. Iowa income percentage: Divide line 26 by line 27 and enter percentage rounde	d to
the nearest tenth of a percent. This can be no more than 100.0% and no less to	an 0.0%. 28
29. Nonresident/part-year resident credit percentage:	
Subtract the percentage on line 28 from 100.0%.	29
30. lowa tax on total income from line 43, IA 1040	
24. Tatal and the from the 40-14-4040	24
32. Tax after credits. Subtract line 31 from line 30.	
33. Nonresident/part-year resident tax credit. Multiply line 32 by the percentage on	
55. Homesidentipalityeal resident tax credit, lividitiply line 32 by the percentage of	1,44

Form IA 1040 2009 Iowa Return Carryover Summary Name Taxpayer Identification Number 481-30-4685 NELVA E BRUNSTING File Copy
Carryover to 2010 Activity, Form Description or Screen TAXES PAID ST PMT (DEDUCTIBLE ON FEDERAL SCHEDULE A) <u>55</u> PMT CALCULATED ESTIMATES 1ST QUARTER PAYMENT 330 2ND 330 QUARTER PAYMENT 3RD QUARTER PAYMENT 330 4THQUARTER PAYMENT 330 ESTIMATES 310 PAID DEDUCTIBLE NEXT

Form **IA1040**

Iowa Federal Tax Adjustment Worksheet

2009

		<u>-</u>			
lame					er Identification Number
NEI	LVA E BRUNS				30-4685
		Federal Refund - Iowa Form 1	040 Line 27		File Copy
1.	2008 federal refund			1	
2.	Less 2008 federal ea	armed income credit		^{2.} –	
3.	Less 2008 additional	child tax credit		3	
4.	Less 2008 first-time	homebuyer credit		4. <u>-</u>	
5.	Prior year federal r	efund after adjustments	* * * * * * * * * * * * * * * * * * * *	^{5.} –	3,964
6.		ederal taxes (Iowa Form 1040, line 34)		6. <u>–</u>	1/,160
7.	Lesser of line 5 or	line 6		7. –	3,964
	D : (1)		Spouse		Taxpayer/Joint 3,964
8.	Prior year federal re	fund after adjustments from line 7, allocated, if applicable	8		
9.	Total of other redera	Il refunds (From years prior to 2008)	9		3,964
10.	rederal income tax	refund / overpayment received in 2009 (Line 8 plus line 9)	10	= =	3,964
		Self Employment and Household Employment Ta	xes - Iowa Form 1040	Line 28	.
			Spouse		Taxpayer/Joint
1.	Self-employment tax	res	1.		
2.	, ,	ent taxes			
3.	Total Self-employme	ent and Household Employment Taxes	3.		
		Federal Tax Withheld - Iowa Forn	n 1040 Line 31		
			Spouse		Taxpayer/Joint
1.		1099M, interest, dividend, K-1			25
2.		oad, unemployment, other income, backup withholding, other			0.5
3.	Total Federal Incor	ne Tax Withheld	3.	= =	25
		Federal Estimated Tax Payments Made in 200	9 - lowa Form 1040 Lir	20 32	
4	Overnovment applie	d from 2008 return			3 964
1. 2.					8,946
3.	Total Federal Fetin	09 nated tax payments made in 2009			12,910
٠.	road rederar Estin	nated tax payments made in 2000	Spouse	•-	Taxpayer/Joint
4.	Total Federal Estin	nated Taxes Paid from line 3, allocated, if applicable	•		12,910
		Additional Federal Taxes Paid in 2009 - Id			
		Additional Federal Taxes Faid III 2005 - IC	Wa I Offit 1040 Line 30	,	
	2008 federal tax liabi	_ ` , _ , , , , ,		· · · · —	11,940
2.	Excise tax on early v	vithdrawal from qualified plans		2	
3.	Subtotal (Line 1 minus	s Line 2)		3. <u>_</u>	11,940
4.	Less payments made	against 2008 federal tax liability		4	<u> 15,904</u>
5.		before federal refundable credits (Line 3 minus Line 4)		5	
6.	Refundable credits:				
		Additional child tax credit b.			
		First-time home buyer credit c.			
		Recovery rebate credit d. Not Applicable			
		Other refundable credits e.			
_		Total refundable credits	6		
		able credits to 2008 unpaid federal tax liability (Lesser of line 5 or line			·
8.	Paid with 2008 feder	al tax return		8	·
9.	rederal extension an	d additional payments from 2008 federal return		9	
		e Fuel Tax Credit from 2009 federal return			
	•	d on 2009 federal return			
12.	i otali additional fed	eral tax payments made in 2009 (Add lines 7 thru 11)		12	Taynayar/ laint
42	Total additional fada-	al tay neumonts from line 12 allegated if applicable	Spouse		Taxpayer/Joint
		al tax payments from line 12, allocated, if applicable			
		es paid in 2009 for tax years prior to 2008 eral taxes paid in 2009 for 2008 and prior years (Add lines 13 and			
IV.	rotal auditional leu	ciai maco paia ili 2000 ibi 2000 alla bilbi Vcalo (Aut II)CS (3 alla	1 - 1 70 600 1		

Kroese & Kroese P.C. 540 N Main Ave Sioux Center, IA 51250-1824 712-722-3375

This PDF contains the documents listed below. Click a link to jump to the corresponding document.

Documents for: BRUNSTING, NELVA E

Tax Documents

US Tax Return (12/31/09) - Form 1040 Page 1

US Tax Return (12/31/09) - Form 1040 Page 2

US Tax Return (12/31/09) - Schedule B

US Tax Return (12/31/09) - Schedule D Page 1

US Tax Return (12/31/09) - Schedule D Page 2

US Tax Return (12/31/09) - Schedule E Page 1 - FARMLAND

US Tax Return (12/31/09) - Schedule E Page 2

US Tax Return (12/31/09) - Form 6251 Page 1

US Tax Return (12/31/09) - Form 6251 Page 2

US Tax Return (12/31/09) - Form 4835 - SHARE CROP

US Tax Return (12/31/09) - Schedule L

1040)	Department of the Treasury—Internal U.S. Individual Incon		2009	(99)	IRS Use Onlv-I	Do not write	or staple in this space.
		For the year Jan. 1-Dec. 31, 2009, 6			, ending	, 20		OMB No. 1545-0074
Label	L	Your first name and initial	Last name				Your so	cial security number
(See	B	NELVA E	BRUNSTING	j				-30-4685
instructions on page 14.)	E	If a joint return, spouse's first name and initia	Last name				Spouse'	s Focial@c@rBOMyr
Use the IRS	L							· "3 3 4 4 7
label.	н	Home address (number and street). If	you have a P.O. box, see	page 14.		Apt. no.	•	You must enter
Otherwise, please print	E R	13630 PINEROCK	LN					your SSN(s) above.
or type.	E	City, town or post office, state, and Zi	•		14.		Check	ing a box below will not
Presidential	Ļ	HOUSTON		<u> 7079-5914</u>			chang	e your tax or refund.
Election Campaig	<u></u>	Check here if you, or your spouse	e if filing jointly, want \$3	Hoad of			2000) (Soc	You Spouse page 15.) If the
	1 2	Single		→ 📖 qualifying	person is	a child but not yo	our depende	nt, enter this
Filing Status	2	Married filing jointly (even if only one	•		ime here.			
Check only one	3 _	Married filing separately. Enter spou	ise's SSN above	5 Qualifyin	g widow(er)	with dependent	child (see p	age 16)
box.		and full name here. ▶						— Deves shooked
	6a	Yourself. If someone can cla	im you as a dependent	t, do not check box	(6a			Boxes checked1 on 6a and 6b1
Exemptions	b	Spouse	<u>.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</u>			<u></u>		No. of children on 6c who:
	С	Dependents:		(2) Dependent	s	(3) Depende	nt's qu	al. child • lived with you
				social security nui	mber	relationship t	oyou İtaa	child cr. (see • did not live with
If		(1) First name Last	name				pa	ge 17) you due to divorce or separation
If more than four dependents, see				-				(see page 18)
page 17 and								Dependents on 6c
check here ▶				+			-	not entered above
	d	Total number of exemptions clair		ļ				Add numbers on 1
	<u></u> _						- 1	
Income	/ 8a	Wages, salaries, tips, etc. Attach Forr Taxable interest. Attach Schedul	e B if required				····· / 8a	0.40
Attach Form(s)	b	Tax-exempt interest. Do not incl			ь	3,2		012
W-2 here. Also	9a	Ordinary dividends. Attach Sched	lule R if required				92	16,579
attach Forms	ь	Qualified dividends (see page 22)	idio B il required		ь [16,2		10/0/3
W-2G and	10	Taxable refunds, credits, or offset	ts of state and local inc	ome taxes (see pa	ge 23)		200000)
1099-R if tax was withheld.	11	A Commence of the Alexander						
	12	Business income or (loss). Attach						
If you did not get a W-2,	13	Capital gain or (loss). Attach Schedule D if re-						-3,000
see page 22.	14	Other gains or (losses). Attach Fe	4707				14	
	15a	IRA distributions	15a			ount (see page 2	24) 15	b
	16a	Pensions and annuities	16a	b Ta	xable am	ount (see page 2	25) 16	14,302
Enclose, but do	17	Rental real estate, royalties, partr	nerships, S corporations	s, trusts, etc. Attac	h Schedul	e E	17	27,836
not attach, any	18	Farm income or (loss). Attach So	hedule F				18	
payment. Also, please use	19	Unemployment compensation in excess of \$2,					19	
Form 1040-V.	20a	Social security benefits	20a 2	5,843 b Ta	xable am	ount (see page 2	27) 20	21,967
	21	Other income. List type and amount (s	see page 29)				21	
	22	Add the amounts in the far right of	column for lines 7 through	gh 21. This is your	total inco	ome	▶ 22	78,526
	23	Educator expenses (see page 29	9)	2	3			
Adjusted	24	Certain business expenses of re-		t t				
Gross		fee-basis government officials. At			4	 ,		
Income	25	Health savings account deduction			-	···		
	26	Moving expenses. Attach Form 3			$-\!\!+\!\!-\!\!-$			
	27	One-half of self-employment tax.		2				
	28	Self-employed SEP, SIMPLE, and						
	29	Self-employed health insurance of						
	30	Penalty on early withdrawal of sa						
	31a	Alimony paid b Recipient's S	SN ▶					
	32	IRA deduction (see page 31)		ء ا	_+			
	33	Student loan interest deduction (s						
	34	Tuition and fees deduction. Attac		3				
	35	Domestic production activities de		9903 3	<u> </u>			
	36	Add lines 23 through 31a and 32 through	igii sə				36)]
	37	Subtract line 36 from line 22. This					▶ 37	78,526

Form 1040 (2009)	NEL	JA E BRUNSTING					4 8	81-30-4685 Page 2
Tax and	38	Amount from line 37 (adjusted gross income)		.,,,			38	78,526
Credits	39a	Check X You were born before January 2, 1	945,	Blind.	Total	boxes		
		if: Spouse was born before January 2	2, 1945	Blind.	check	ted ▶ 39a	1	
Standard	b	If your spouse itemizes on a separate return or you were a dual-status	alien, see	page 35 and chec	k here	▶ 39b		
Deduction for—	40a	Itemized deductions (from Schedule A) or your s	tandar	d deduction	(see left mai	rgin)	40a	7,600
]	b	If you are increasing your standard deduction by ce						File Copy
People who		vehicle taxes, or a net disaster loss, attach Schedul	le L and	d check here	(see page 3	5) ▶ 40b 🛚 🔻]	"""
check any box on line	41	Subtract line 40a from line 38					41	70,926
39a, 39b, or 40b or who	42	Exemptions. If line 38 is \$125,100 or less and you						
can be		displaced individual, multiply \$3,650 by the number	on line	6d. Otherwis	e, see page	37	42	3,650
claimed as a dependent,	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than	line 41, e	nter -0-			43	67,276
see page 35.	44	Tax (see page 37). Check if any tax is from: a Form(s) 8814	b 🗍 Fo					11,387
All others:	45	Alternative minimum tax (see page 40). Attach Fo						
Single or Married filing	46	Add lines 44 and 45					46	11,387
separately, \$5,700	47	Foreign tax credit. Attach Form 1116 if required			47	1	9	
	48	Credit for child and dependent care expenses. Atta			48			
Married filing jointly or	49	Education credits from Form 8863, line 29			49			
Qualifying	50	Retirement savings contributions credit. Attach Form	m 8880		50			
widow(er), \$11,400	51	Child tax credit (see page 42)			51			
Head of	52	Credits from Form: a 8396 b 8839 c	56	95	52	· ·		
household,	53	Other credits from Form: a 3800 b 8801 c	П		53			
\$8,350	54	Add lines 47 through 53. These are your total cred	its –				54	19
	55	Subtract line 54 from line 46. If line 54 is more than					55	11,368
Oth	56	Self-employment tax. Attach Schedule SE					56	,
Other	57	Unreported social security and Medicare tax from F	om:	a 413	7 b	8919	57	
Taxes	58	Additional tax on IRAs, other qualified retirement pla	ans, etc	. Attach Form	n 5329 if red	uired	58	-
	59			taxes. Attach Sche	alde 11			
	60	Add lines 55 through 59. This is your total tax				•	60	11,368
	61	Federal income tax withheld from Forms W-2 and 1	1099		61	2	5	,
Payments	62	2009 estimated tax payments and amount applied from 200			62	11,92		
-	63	Making work pay and government retiree credits. Attach So	chedule i		63			
If you have a	64a	Earned income credit (EIC)			64a			
qualifying	b	Nontaxable combat pay election 64b						
child, attach Schedule EIC.	65	Additional child tax credit. Attach Form 8812			65			
L	66	Refundable education credit from Form 8863, line 1			66			
	67				67			
	68	Amount paid with request for extension to file (see page 72			68			
	69	Excess social security and tier 1 RRTA tax withheld		i i	69			
	70	Credits from Form: a 2439 b 4136 c	8801	8885	70			
	71	Add lines 61, 62, 63, 64a, & 65 through 70. These are your total payrr	nents .			>	71	11,945
Refund	72	If line 71 is more than line 60, subtract line 60 from	line 71.	This is the a	mount you o	overpaid	72	577
Direct deposit?	73a	Amount of line 72 you want refunded to you. If Fo	rm 888	8 is attached,	check here	·	73a	
See page 73	▶ b	Routing number	Type:	Check	ing Sa	avings		
and fill in 73b, 73c, and 73d,	▶ d	Account number] —				
or Form 8888.	74	Amount of line 72 you want applied to your 2010 e	estimat	ted tax	74	57	7	
Amount	75	Amount you owe. Subtract line 71 from line 60. Fo	r detail	s on how to p	ay, see page	e 74	75	L
You Owe	76	Estimated tax penalty (see page 74)			76_		11	
Third Darby	Do you	want to allow another person to discuss this return v	with the	IRS (see pag	je 75)?	X Yes. Comple	ete the fo	ollowing. No
Third Party	Designe	e's		Pe	rsonal identific	cation number (PIN)	▶ 8	4948
Designee	name	▶ RICHARD K RIKKERS CPA				Phone no.	▶ 71	2-722-3375
Sign	Under pe	nalties of perjury, I declare that I have examined this return a true, correct, and complete. Declaration of preparer (other that	and acco	ompanying sche	dules and state	ements, and to the be	st of my k	mowledge and belief,
Here	Your sig		Date	Your occupation		, o. maon proparor n	uc u.i., i.i.	Daytime phone number
Joint retum? See page 15.			F	RETIRED				
Keep a copy	Spouse's	signature. If a joint return, both must sign.	Date	Spouse's occu	pation			
for your records.								
	Preparer*	s		Date		Check if		Preparer's SSN or PTIN
Paid _	signature	RICHARD K RIKKERS CPA		03/:	23/10	self-employed		P00144154
Preparer's	Firm's na	me (or KROESE & KROESE	P.C.				EIN	42-1277139
Use Only	yours if	self-employed), 540 NORTH MAIN A	VENU	JE			Phone	no.
	address,	and ZIP code SIOUX CENTER			IA 512	50-1824	712	-722-3375
DAA				·				Form 1040 (2009)

000065

SCHEDULE B

(Form 1040A or 1040) Department of the Treasury Internal Revenue Service Interest and Ordinary Dividends

Attach to Form 1040A or 1040.

▶ See instructions on back.

OMB No. 1545-0074

Name(s) shown				ocial security		
NELVA_	E	BRUNSTING	481-	-30 <u>-46</u> 8		
	1	List name of payer. If any interest is from a seller-financed mortgage and the	1	FILE	<u>₹₩₩</u>	У
Part I		buyer used the property as a personal residence, see instructions on back and list	- 1	1 949 4129 9995	P11994 2'nV6 1 98	p. # capus
Interest		this interest first. Also, show that buyer's social security number and address ▶				
(See instructio	ns	EDWARD JONES				842
on back and th						
instructions for	-					<u> </u>
Form 1040A, o	ÞΓ					
Form 1040,						
line 8a.)		,		1		
Note. If you						
received a For 1099-INT, For						
1099-OID, or	"					
substitute				<u> </u>		
statement from						
a brokerage fir list the firm's	m,					
name as the				<u> </u>		
payer and ente	er					
the total intere						
shown on that form.	2	Add the amounts on line 1		2		842
ioiii.	3	Excludable interest on series EE and I U.S. savings bonds issued after 1989.	ļ			
		Attach Form 8815	. <i>.</i> L	3		
	4	Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form				
		1040, line 8a		4		842
	Note	. If line 4 is over \$1,500, you must complete Part III.			Amount	
	5	List name of payer ▶				
Part II		CHEVRON CORPORATION			4	,817
Ordinary		DEERE & CO				10
Dividends	S	EDWARD JONES			5	,065
		METLIFE				70
(See instructio		EXXON MOBILE	• • • • • • • • • • • • • • • • • • • •	<u> </u>	6	, 356
on back and th		EDWARD JONES		-		261
instructions for Form 1040A, or		EDWARD COMES				
Form 1040,	,,					
line 9a.)				5		
•				<u> </u>		
Note. If you		·		<u> </u>		
received a For	m					
1099-DIV or						
substitute statement from				ļ		
a brokerage fir			<i></i>			
list the firm's				L		
name as the						
payer and ente	er					
the ordinary dividends show	wn					
on that form.	6	Add the amounts on line 5. Enter the total here and on Form 1040A, or Form	····· [
		1040, line 9a	▶	6	16	,579
	Note	. If line 6 is over \$1,500, you must complete Part III.	·			70,0
		must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; or (b) had a				
D (III					Yes	No
		an account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.			res	No
Foreign		At any time during 2009, did you have an interest in or a signature or other authority over a				
Accounts		financial account in a foreign country, such as a bank account, securities account, or other				
and Trus	เร	financial account? See instructions on back for exceptions and filing requirements for Form TD F				
		90-22.1				X
(See	b	If "Yes," enter the name of the foreign country ▶				
instructions on	8	During 2009, did you receive a distribution from, or were you the grantor of, or transferor to, a				
back)		foreign trust? If "Yes," you may have to file Form 3520. See instructions on back				Χ

SCHEDULE D (Form 1040)

Attach to Form 1040 or Form 1040NR.

Capital Gains and Losses
Form 1040NR. ▶ See Instructions for Schedule D (Form 1040).

▶ Use Schedule D-1 to list additional transactions for lines 1 and 8.

Department of the Treasury Internal Revenue Service Name(s) shown on return

NELVA E BRUNSTING

Your social security number 481-30**F46**5Copv

	Description of property ample: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.		(d) Sales price (see page D-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
1							
				_		. .	
						55 55 55 54 (magneton) (fall-in)	
	our short-term totals, if any,			2			
	short-term sales price amo						
column	(d)		L	3			
4 Short-t	erm gain from Form 6252 an	d short-term gain or	(loss) from Fori	ms 468	34, 6781, and 8824	4	
	ort-term gain or (loss) from p						
	ule(s) K-1 erm capital loss carryover. Ei				or Canital Loge	5	
	ver Worksheet on page D-	·	• .	•	*	6	1,389
						i _	1 200
******************	ort-term capital gain or (lo					······································	-1,389
5585955568885555555555					eld More Than One	Year	-1,389
Part II				ts He			(f) Gain or (loss) Subtract (e) from (d)
Part II (a	Long-Term Capital Description of property ample: 100 sh. XYZ Co.)	Gains and Loss (b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.	ts He	eld More Than One (d) Sales price (see page D-7 of the instructions)	Year (e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
Part II (a (b) 8 CAP	Long-Term Capital Description of property ample: 100 sh, XYZ Co.) TIAL INCOME BU	(b) Date acquired (Mo., day, yr.)	ses - Asse	ts He	(d) Sales price (see page D-7 of	Year (e) Cost or other basis (see page D-7 of	(f) Gain or (loss) Subtract (e) from (d)
Part II (a (b) 8 CAP	Long-Term Capital Description of property ample: 100 sh. XYZ Co.) FIAL INCOME BU	Gains and Loss (b) Date acquired (Mo., day, yr.) TLDERS V VARIOUS VARIOUS VARIOUS	(c) Date solo (Mo., day, yr.	ts He	eld More Than One (d) Sales price (see page D-7 of the instructions)	Year (e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d) -3,313
Part II (a (E) 8 CAP	Long-Term Capital Description of property ample: 100 sh. XYZ Co.) FIAL INCOME BU	Gains and Loss (b) Date acquired (Mo., day, yr.) (ILDERS V VARIOUS ULDERS VARIOUS IERICA FUND	(c) Date sold (Mo., day, yr. 10/26/	09	(d) Sales price (see page D-7 of the instructions) 7,533	Year (e) Cost or other basis (see page D-7 of the instructions) 10,846	(f) Gain or (loss) Subtract (e) from (d) -3,313 -3,602
Part II (a (b) 8 CAP	Long-Term Capital Description of property ample: 100 sh. XYZ Co.) TIAL INCOME BU ITAL INCOME BU OME FUND OF AM	Gains and Loss (b) Date acquired (Mo., day, yr.) TLDERS V VARIOUS VARIOUS VARIOUS	(c) Date sold (Mo., day, yr.) 10/26/ 10/26/	09 09	(d) Sales price (see page D-7 of the instructions) 7,533 7,370 38,532	Year (e) Cost or other basis (see page D-7 of the instructions) 10,846 10,972 46,659	(f) Gain or (loss) Subtract (e) from (d) -3,313 -3,602 -8,127
Part II (a) (E) 8 CAP CAP INC	Long-Term Capital Description of property ample: 100 sh. XYZ Co.) FIAL INCOME BU ITAL INCOME BU OME FUND OF AN OME FUND OF AN	(b) Date acquired (Mo., day, yr.) ILDERS V VARIOUS VARIOUS VARIOUS VARIOUS VARIOUS VARIOUS VARIOUS VARIOUS VARIOUS	(c) Date sold (Mo., day, yr. 10/26/	09 09	(d) Sales price (see page D-7 of the instructions) 7,533	Year (e) Cost or other basis (see page D-7 of the instructions) 10,846	(f) Gain or (loss) Subtract (e) from (d) -3,313 -3,602 -8,127
Part II (a (E) 8 CAP CAP INC INC	Long-Term Capital Description of property ample: 100 sh. XYZ Co.) FIAL INCOME BU ITAL INCOME BU OME FUND OF AN OME FUND OF AN OME FUND OF AN OUT long-term totals, if any, f	(b) Date acquired (Mo., day, yr.) (TLDERS V VARIOUS VARIOUS VARIOUS VARIOUS VARIOUS VARIOUS VARIOUS VARIOUS VARIOUS VARIOUS VARIOUS VARIOUS COM Schedule D-1,	(c) Date sold (Mo., day, yr. 10/26/ 10/26/ 10/26/ 05/27/	09 09	(d) Sales price (see page D-7 of the instructions) 7,533 7,370 38,532	Year (e) Cost or other basis (see page D-7 of the instructions) 10,846 10,972 46,659	(f) Gain or (loss) Subtract (e) from (d) -3,313 -3,602 -8,127
Part II (a) (b) 8 CAP CAP INC INC 9 Enter y (ine 9)	Long-Term Capital Description of property ample: 100 sh. XYZ Co.) FIAL INCOME BU ITAL INCOME BU OME FUND OF AN OME FUND OF AN	Gains and Loss (b) Date acquired (Mo., day, yr.) ILDERS V VARIOUS VARIOUS VARIOUS VARIOUS VARIOUS VARIOUS TERICA FUND VARIOUS TERICA VARIOUS TOTAL CONTROL OF CONTROL	(c) Date sold (Mo., day, yr.) 10/26/ 10/26/ 10/26/ 05/27/	09 09 09	(d) Sales price (see page D-7 of the instructions) 7,533 7,370 38,532 10,000	Year (e) Cost or other basis (see page D-7 of the instructions) 10,846 10,972 46,659 14,028	(f) Gain or (loss) Subtract (e) from (d) -3,313 -3,602 -8,127
Part II (a) (b) 8 CAP CAP INC INC 9 Enter y (ine 9) 10 Total (column)	Long-Term Capital Description of property ample: 100 sh, XYZ Co.) TIAL INCOME BU ITAL INCOME BU OME FUND OF AM OME FUND OF AM rour long-term totals, if any, for the cong-term sales price amount (d)	(b) Date acquired (Mo., day, yr.) (ILDERS V VARIOUS VARIOUS VARIOUS VARIOUS VARIOUS VARIOUS TERICA VARIOUS TERICA VARIOUS TOM Schedule D-1, unts. Add lines 8 and	(c) Date sold (Mo., day, yr.) 10/26/ 10/26/ 10/26/ 05/27/	09 09 09	(d) Sales price (see page D-7 of the instructions) 7,533 7,370 38,532 10,000	Year (e) Cost or other basis (see page D-7 of the instructions) 10,846 10,972 46,659 14,028	(f) Gain or (loss) Subtract (e) from (d) -3,313 -3,602 -8,127
Part II (a (b) 8 CAP CAP INC INC INC 9 Enter y line 9 column column 11 Gain fi	Long-Term Capital Description of property ample: 100 sh. XYZ Co.) FIAL INCOME BU ITAL INCOME BU OME FUND OF AN OME FUND OF AN OUT long-term totals, if any, for	(b) Date acquired (Mo., day, yr.) (ILDERS V VARIOUS VARIOUS VARIOUS VARIOUS VARIOUS TERICA FUND VARIOUS TO Schedule D-1, unts. Add lines 8 and term gain from Forms	(c) Date sold (Mo., day, yr.) 10/26/ 10/26/ 10/26/ 05/27/ 9 in	09 09 09 09 2; and	(d) Sales price (see page D-7 of the instructions) 7,533 7,370 38,532 10,000	Year (e) Cost or other basis (see page D-7 of the instructions) 10,846 10,972 46,659 14,028	(f) Gain or (loss) Subtract (e) from (d) -3,313 -3,602 -8,127
Part II (a (E) 8 CAP CAP INC INC 9 Enter y line 9 10 Total column 11 Gain fi (loss) (loss) 12 Net lor	Long-Term Capital Description of property ample: 100 sh. XYZ Co.) FIAL INCOME BU ITAL INCOME BU OME FUND OF AN OME FUND OF AN OME FUND OF AN OUT long-term totals, if any, for the congruence of the congruence	(b) Date acquired (Mo., day, yr.) (ILDERS V VARIOUS VARIOUS VARIOUS VARIOUS VARIOUS TERICA FUND VARIOUS TO Schedule D-1, unts. Add lines 8 and errm gain from Forms 8824 artnerships, S corpora	(c) Date sold (Mo., day, yr.) 10/26/ 10/26/ 10/26/ 05/27/ 9 in 2439 and 625:	09 09 09 09 2; and	(d) Sales price (see page D-7 of the instructions) 7,533 7,370 38,532 10,000 63,435 long-term gain or	Year (e) Cost or other basis (see page D-7 of the instructions) 10,846 10,972 46,659 14,028	(f) Gain or (loss) Subtract (e) from (d) -3,313 -3,602 -8,127
Part II (a (E) 8 CAP CAP INC INC 9 Enter y line 9 10 Total column 11 Gain fi (loss) (loss) 12 Net lor	Long-Term Capital Description of property ample: 100 sh. XYZ Co.) FIAL INCOME BU ITAL INCOME BU OME FUND OF AN OME FUND OF AN OME FUND OF AN OUT long-term totals, if any, for the congruence of the congruence	(b) Date acquired (Mo., day, yr.) (ILDERS V VARIOUS VARIOUS VARIOUS VARIOUS VARIOUS TERICA FUND VARIOUS TO Schedule D-1, unts. Add lines 8 and errm gain from Forms 8824 artnerships, S corpora	(c) Date sold (Mo., day, yr.) 10/26/ 10/26/ 10/26/ 05/27/ 9 in 2439 and 625:	09 09 09 09 2; and	(d) Sales price (see page D-7 of the instructions) 7,533 7,370 38,532 10,000 63,435 long-term gain or	Year (e) Cost or other basis (see page D-7 of the instructions) 10,846 10,972 46,659 14,028	(f) Gain or (loss) Subtract (e) from (d) -3,313 -3,602 -8,127
Part II (a) (b) (c) (c) (d) (d) (d) (d) (d) (e) (e) (e) (e) (f) (f) (f) (f) (f) (f) (f) (f) (f) (f	Long-Term Capital Description of property ample: 100 sh. XYZ Co.) FIAL INCOME BU ITAL INCOME BU OME FUND OF AN OME FUND OF AN OME FUND OF AN OUT long-term totals, if any, for the congruence of the congruence	(b) Date acquired (Mo., day, yr.) (ILDERS V VARIOUS VARIOUS VARIOUS VARIOUS VARIOUS TERICA FUND VARIOUS TO Schedule D-1, unts. Add lines 8 and erm gain from Forms 8824 artnerships, S corpora	(c) Date sold (Mo., day, yr.) 10/26/ 10/26/ 10/26/ 05/27/ 9 in 2439 and 625:	09 09 09 09 2; and	(d) Sales price (see page D-7 of the instructions) 7,533 7,370 38,532 10,000 63,435 long-term gain or	Year (e) Cost or other basis (see page D-7 of the instructions) 10,846 10,972 46,659 14,028	(f) Gain or (loss) Subtract (e) from (d) -3,313 -3,602 -8,127
Part II (a (E) 8 CAP CAP INC INC INC 9 Enter y line 9 10 Total column 11 Gain fr (loss) 12 Net lor Schedi 13 Capita 14 Long-te	Long-Term Capital Description of property ample: 100 sh. XYZ Co.) TIAL INCOME BU ITAL INCOME BU OME FUND OF AM OME FUND OF AM OME FUND OF AM our long-term totals, if any, from sales price amount (d) om Form 4797, Part I; long-trom Forms 4684, 6781, and ang-term gain or (loss) from property and outle(s) K-1 gain distributions. See page erm capital loss carryover. Er	(b) Date acquired (Mo., day, yr.) ILDERS V VARIOUS VARIOUS VARIOUS VARIOUS IERICA FUND VARIOUS TERICA VARIOUS TERICA VARIOUS TERICA TOTAL OF THE COMMON STATE OF THE COMMON ST	(c) Date sold (Mo., day, yr.) 10/26/ 10/26/ 10/26/ 05/27/ 9 in 2439 and 625: ations, estates,	09 09 09 2; and	(d) Sales price (see page D-7 of the instructions) 7,533 7,370 38,532 10,000 63,435 long-term gain or	Year (e) Cost or other basis (see page D-7 of the instructions) 10,846 10,972 46,659 14,028	(f) Gain or (loss) Subtract (e) from (d) -3,313 -3,602 -8,127 -4,028
Part II (a (E) 8 CAP CAP INC INC 9 Enter y (ine 9) 10 Total (column) 11 Gain fr (loss) (column) 12 Net lot Schedi 13 Capita 14 Long-tr Carryce	Long-Term Capital Description of property ample: 100 sh, XYZ Co.) FIAL INCOME BU ITAL INCOME BU OME FUND OF AM OME FUND OF AM Four long-term totals, if any, four long-term totals, if any, four long-term 4797, Part I; long-term Forms 4684, 6781, and ag-term gain or (loss) from paule(s) K-1 gain distributions. See page	(b) Date acquired (Mo., day, yr.) ILDERS V VARIOUS VARIOUS VARIOUS VARIOUS VARIOUS MERICA FUND VARIOUS TOTAL CONTROL C	(c) Date sold (Mo., day, yr.) 10/26/ 10/26/ 10/26/ 05/27/ 9 in 2439 and 625: ations, estates, y, from line 15	09 09 09 10 2; and	(d) Sales price (see page D-7 of the instructions) 7,533 7,370 38,532 10,000 63,435 long-term gain or	Year (e) Cost or other basis (see page D-7 of the instructions) 10,846 10,972 46,659 14,028	(f) Gain or (loss) Subtract (e) from (d) -3,313 -3,602 -8,127

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	File Copy ¹⁸⁴
	 If line 16 is: A gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. A loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. Zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22. 		
17	Are lines 15 and 16 both gains? Yes. Go to line 18. No. Skip lines 18 through 21, and go to line 22.		·
18	Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet on page D-8 of the instructions	18	
19	Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet on page D-9 of the instructions	19	
20	Are lines 18 and 19 both zero or blank? Yes. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 39 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR). Do not complete lines 21 and 22 below. No. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Schedule D Tax Worksheet on page D-10 of the instructions. Do not complete lines 21 and 22 below.		:
21	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of:		
	 The loss on line 16 or (\$3,000), or if married filing separately, (\$1,500) 	21	3,000
22	Note. When figuring which amount is smaller, treat both amounts as positive numbers. Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?		
	Yes. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 39 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR). No. Complete the rest of Form 1040 or Form 1040NR.		

SCHEDULE E (Form 1040)

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

2009

Attachment Sequence No. 13

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service Name(s) shown on return

Attach to Form 1040, 1040NR, or Form 1041.

See Instructions for Schedule E (Form 1040).

NELVA E BRUNSTING

Your social security number File Copy 481-30-4685

F			ental Real Estate and E-3). If you are an individua	•				rty, use	>
1	,			ii, roport iaim romai income	2 For each rental real		10 10.	Yes	No
·	List the type and address of each rental real estate property: FARMLAND 2 For each rental real isted on line 1, did							1.00	1
Α	IOWA				use it during the tax		- 1	j	l .
•					purposes for more t	-			X
	FARMLAND				● 14 days or	Julian and grounds o	. ``	1	† <u></u>
В	TOWA				■ 10% of the total	I days rented at			
_					fair rental value	-	В		X
					(See page E-3)	•	<u> </u>		
С					(000 page 2 0)				
_			***************************************				c		
inc	come:	T		Properties		T	Totals		
			-A	В	С	(Add co	olumns A,	B. and (0.)
3	Rents received	3	15,276	14,100	····	3			376
	Royalties received	4		· · · · · · · · · · · · · · · · · ·		4			
	penses:				· · · · · · · · · · · · · · · · · · ·				
	Advertising	5							
	Auto and travel (see page E-4)	6	· · · · · · · · · · · · · · · · · · ·						
	Cleaning and maintenance	7							
	Commissions	8							
	Insurance	9		·	•				
	Legal and other professional fees	10							
	Management fees	11				7			
	Mortgage interest paid to banks,	T							
	etc. (see page E-5)	12		-		12			
12	Other interest	13				12			
	Repairs	14				1			
	· .	15							
	Supplies Taxes	16	2,525	•					
		17	2,323						
	Utilities Other (list) ▶	 '' 			*				
		18							
		'°				1			
10	Add lines 5 through 18	19	2,525			19		2	525
	Depreciation expense or depletion	 '3 	2/020			13			525
20	(see page E-5)	20				20			
21	Total expenses. Add lines 19 and 20	21	2,525		•	20			
-1	Total experience. And lines 18 and 20		2,525						
22	Income or (loss) from rental real	1 1							
	estate or royalty properties.	1 1							
	Subtract line 21 from line 3 (rents)		1						
	or line 4 (royalties). If the result is								
	a (loss), see page E-5 to find out if you must file Form 6198	22	12,751	14,100					
23	Deductible rental real estate loss.		12//01	11/100		1 1			
	Caution. Your rental real estate loss								
	on line 22 may be limited. See page								
	E-5 to find out if you must file Form								
	8582. Real estate professionals must	23 (0	Ok					
2.	complete line 43 on page 2					24		26,	851
	Income. Add positive amounts show Losses. Add royalty losses from line		•			25 (201	<u> </u>
	Total rental real estate and royalty					25			
	If Parts II, III, IV, and line 40 on page 17, or Form 1040NR, line 18. Otherw					26		26,	851
	Paperwork Reduction Act Notice, see			on mio 41 on page 2			ıle E (Fo		
DAA	4								

Sche	edule E (Form 1040) 2009					_Atta	chment Se	equence l	No. 13	Page 2	
Nam	e(s) shown on return. Do not enter name and s	ocial security number if shown	on other side.				You	r social s	ecurity number		
N	IELVA E BRUNSTING						48	1-30-	-4685		
	tion. The IRS compares amounts reporte									a a	
P.	income or Loss From any amount is not at risk, ye	n Partnerships and ou must check the box in	S Corporation column (e) on line	ons Not	te. If you re attach Forn	port a lo	ss from an See page E	at-risk a -1.	#NE GE	ру	
	Are you reporting any loss not allowed in unallowed loss from a passive activity (if	that loss was not reported	on Form 8582),	or unreim	-			Ye	s 🗓 No		
	partnership expenses? If you answered '		e completing this	(1	b) Enter P for eartnership; S	(c) Chec		d) Employ		Check if	
28	r	(a) Name			S corporation	foreigi partners		dentificatio number		amount is at risk	
Α							╅╌┼╌			 	
B C		······································					 			+	
D											
	Passive Income and	Loss			Nonp	assive I	ncome an	d Loss			
	(f) Passive loss allowed (attach Form 8582 if required)	(3)		lonpassive loss Schedule K-1		(i) Section 179 expense deduction from Form 456			·	Nonpassive income m Schedule K-1	
<u>A</u>	·										
B ^											
C D											
29a b					100	TX:	J.				
30 30	Add columns (g) and (j) of line 29a		*521					30		42 00 00 00 00 00 00 00 00 00 00 00 00 00	
31	Add columns (f), (h), and (i) of line 29b	· · · · · · · · · · · · · · · · · · ·						31			
32	Total partnership and S corporation	income or (loss). Combi	ne lines 30 and 3	1. Enter t	he						
'n	result here and include in the total on		<u></u>	<u> </u>				32			
ਾ 33	art III Income or Loss Fron	(a) Name	<u> </u>				·		(b) Employe		
Α								 -	Identification Hamber		
 В											
	Passive Incom	ne and Loss				Nonpas	sive Inco	me and l	_oss		
	(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive in from Schedul				etion or los			(f) Other income Schedule		
<u>A</u>		<u> </u>									
B 34a	Totals										
b b		160		200		<u> </u>					
35	Add columns (d) and (f) of line 34a							35			
36	Add columns (c) and (e) of line 34b							36			
37	Total estate and trust income or (los include in the total on line 41 below	ss). Combine lines 35 and	36. Enter the res	ult here a	nd			37			
P	art IV Income or Loss From	n Real Estate Morto	age Investm	ent Co	nduits (F	REMIC	s)—Resi		older		
38	(a) Name	(b) Employer identification number	(c) Excess incli Schedules (see page	usion from 2, line 2c	(d) Ta:	kable inco	me (net loss s Q, line 1b		(e) Income fro Schedules Q, I		
39 P	Combine columns (d) and (e) only. Enter	er the result here and inclu	ude in the total or	line 41 b	elow			39			
40	Net farm rental income or (loss) from I	Form 4835. Also, complete	line 42 below					40		985	
41	Total income or (loss). Combine lines 26,			1040, line	17, or Form	1040NR, I	ine 18 🕨	41		27 , 836	
42	Reconciliation of farming and fishing								ille med		
	K-1 (Form 1065), box 14, code B; Sch	farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17,					98	5			
43	code U; and Schedule K-1 (Form 1041 Reconciliation for real estate profes				42		20		u u	36	
	professional (see page E-2), enter the anywhere on Form 1040 or Form 1040	net income or (loss) you r DNR from all rental real est	eported tate activities	<u> </u>							
	in which you materially participated un	der the passive activity los	s rules		43						

DAA

Form **625**1

Alternative Minimum Tax—Individuals

► See separate instructions.

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074 **2009**

Attachment Sequence No. 32

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on Form 1040 or Form 1040NR

Your social security number 481-30 45000

1	NELVA E BRUNSTING 48	1-30	He Copy
	Part Alternative Minimum Taxable Income (See instructions for how to complete each line	<u>ie.)</u>	
1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41 (minus any amount on Form 8914,		
	line 6), and go to line 2. Otherwise, enter the amount from Form 1040, line 38 (minus any amount on Form 8914,		,
	line 6), and go to line 7. (If less than zero, enter as a negative amount.)	1	78,526
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	2	
	Taxes from Schedule A (Form 1040), lines 5, 6, and 8	3	
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions	4	
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	
6	If Form 1040, line 38, is over \$166,800 (over \$83,400 if married filing separately), enter the amount from		
	line 11 of the Itemized Deductions Worksheet on page A-11 of the instructions for Schedule A (Form 1040)	6	k ,
7	If filing Schedule L (Form 1040A or 1040), enter as a negative amount the sum of lines 6 and 20 from that schedule		(
	Tax refund from Form 1040, line 10 or line 21		(
9	Investment interest expense (difference between regular tax and AMT)	9	
10	Depletion (difference between regular tax and AMT)	10	
11		11	
			,
	Afternative tax net operating loss deduction Interest from specified private activity bonds exempt from the regular tax		208
	Qualified small business stock (7% of gain excluded under section 1202)		
	Exercise of incentive stock options (excess of AMT income over regular tax income)		
10	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	17	
	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)		
	Disposition of property (difference between AMT and regular tax gain or loss)		
	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)		
	Passive activities (difference between AMT and regular tax income or loss)		0
	Loss limitations (difference between AMT and regular tax income or loss)		0
22	Circulation costs (difference between regular tax and AMT)	22	
	Long-term contracts (difference between AMT and regular tax income)		
24	Mining costs (difference between regular tax and AMT)	24	
	Research and experimental costs (difference between regular tax and AMT)		
26	Income from certain installment sales before January 1, 1987	26	()
27	Intangible drilling costs preference	27	
28	Other adjustments, including income-based related adjustments	28	
	Alternative minimum taxable income. Combine lines 1 through 28. (If married filing separately and line 29 is		
	more than \$216,900, see page 8 of the instructions.)	29	78,734
F	Part II Alternative Minimum Tax (AMT)		
30	Exemption. (If you were under age 24 at the end of 2009, see page 8 of the instructions.)	222	
	IF your filing status is AND line 29 is not over THEN enter on line 30		
	Single or head of household \$112,500 \$46,700		
	Married filing jointly or qualifying widow(er) 150,000 70,950		
	Married filing separately 75,000 35,475	30	46,700
	If line 29 is over the amount shown above for your filing status, see page 8 of the instructions.		
31	Subtract line 30 from line 29. If more than zero, go to line 32. If zero or less, enter -0- here and on lines 34 and 36 and skip the rest of Part II.	31	32,034
32			
-	If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends		
	on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured	32	6,547
	for the AMT, if necessary), complete Part III on the back and enter the amount from line 55 here.		
	 All others: If line 31 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 31 by 26% (.26). Otherwise, multiply line 31 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result. 		
33	Alternative minimum tax foreign tax credit (see page 9 of the instructions)	33	19
34	Tentative minimum tax. Subtract line 33 from line 32	34	6,528
35	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040,	Wal-	
	line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured		
	without using Schedule J (see page 11 of the instructions)		11,368
36	AMT. Subtract line 35 from line 34. If zero or less, enter -0 Enter here and on Form 1040, line 45	36	0
	r Paperwork Reduction Act Notice, see page 12 of the instructions.		Form 6251 (2009)

Part III Tax Computation Using Maximum Capital Gains Rates 37 Enter the amount from Form 6251, line 31. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 32,034 of the worksheet on page 9 of the instructions File Copy 38 Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet on page D-10 of the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see page 11 of the instructions). If you are filing Form 2555 or 2555-EZ, see page 11 of the 16,205 instructions for the amount to enter 38 39 Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see page 11 of the instructions). If you are filing Form 2555 or 2555-EZ, see page 11 of the instructions for the amount to enter 39 40 If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 38. Otherwise, add lines 38 and 39, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see page 11 of the instructions for the amount to enter 16,205 41 Enter the smaller of line 37 or line 40 16,205 15,829 42 Subtract line 41 from line 37 43 If line 42 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 42 by 26% (.26). Otherwise, multiply line 42 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result 4,116 \$67,900 if married filing jointly or qualifying widow(er), 33,950 \$33,950 if single or married filing separately, or 44 \$45,500 if head of household. 45 Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet on page D-10 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0-51,071 45 46 Subtract line 45 from line 44. If zero or less, enter -0-0 47 Enter the smaller of line 37 or line 38 16,205 48 Enter the smaller of line 46 or line 47 16,205 49 Subtract line 48 from line 47 **50** Multiply line 49 by 15% (.15) 2,431 If line 39 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise, go to line 51. 51 Subtract line 47 from line 41 **52** Multiply line 51 by 25% (.25) **53** Add lines 43, 50, and 52 6,547 53 54 If line 37 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 37 by 26% (.26). Otherwise, multiply line 37 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result 8,329 54 55 Enter the smaller of line 53 or line 54 here and on line 32. If you are filing Form 2555 or 2555-EZ, do not enter 6,547 this amount on line 32. Instead, enter it on line 4 of the worksheet on page 9 of the instructions 55

Form 6251 (2009)

Form 4835

Farm Rental Income and Expenses

(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))
(Income not subject to self-employment tax)

► Attach to Form 1040 or Form 1040NR. ► See instructions on back.

OMB No. 1545-0074
2009

Attachment Sequence No. 3

Department of the Treasury Internal Revenue Service (Name(s) shown on tax return

(99)

Your social security number 481-30 F4 65 Copy
Employer ID number (EIN), if any

_N	ELVA E BRUNSTING	··			_		
<u>A</u>	Did you actively participate in the open	ation of this farm during 2009 (s	see instr	uctions)?		X Yes	No
P	art I Gross Farm Rental	Income—Based on Pro	oductio	on. Include amounts converted to	cash or	the equivale	nt.
1	Income from production of livestock,	produce, grains, and other crop	os		. 1		
2a	Cooperative distributions (Form(s) 1	099-PATR)	2a	985 2b Taxable amou	nt 2b	-	985
3a	Agricultural program payments (see	instructions)	3a	3b Taxable amou	nt 3b		
4	Commodity Credit Corporation (CCC) loans (see instructions):					
а	CCC loans reported under election				4a		
b	CCC loans forfeited	L	4b	4c Taxable amou			
5	Crop insurance proceeds and federa	al crop disaster payments (see	instructio	ons):			
а	Amount received in 2009		5a	5b Taxable amou	nt 5b		
С	If election to defer to 2010 is attache	d, check here		5d Amount deferred from 2008	5đ		
6	Other income, including federal and	state gasoline or fuel tax credit	or refund	d (see instructions)	6		
7	Gross farm rental income. Add am						
	total here and on Schedule E (Form	1040), line 42			7		985
P	art II Expenses—Farm R	ental Property. Do not	include	e personal or living expenses.			
8	Car and truck expenses (see		21	Pension and profit-			
	Schedule F instructions). Also			sharing plans	21		
	attach Form 4562	8	22				
9	Chemicals	9		a Vehicles, machinery, and			
10	Conservation expenses (see			equipment (see			
	instructions)	10		instructions)	22a		
11	Custom hire (machine work)	11	I	Other (land, animals, etc.)	22b		
12	Depreciation and section 179		23				
	expense deduction not		24				
	claimed elsewhere	12	25		25		
13	Employee benefit programs		26				
	other than on line 21 (see		27	Taxes			
	Schedule F instructions)	13	28	Utilities			
14	Feed	14	29	Veterinary, breeding,			
15	Fertilizers and lime	15		and medicine	29		
16	Freight and trucking	16	30			-	
17	Gasoline, fuel, and oil	17		(specify):			
18	Insurance (other than health)	18		a	30a		
19	Interest:			b			
a	Mortgage (paid to banks, etc.)			3		· · · · · · · · · · · · · · · · · · ·	
b	Other	19b	\neg	±			
20	Labor hired (less employment		\neg)	30e		
	credits) (see Schedule F		f	•			
	instructions)	20		3	30q		
31	Total expenses. Add lines 8 through	n 30g (see instructions)			▶ 31		
32	Net farm rental income or (loss).						
				e 33	32		985
33	If line 32 is a loss, check the box that				33a	All investment	
					33b	Some investment	
С	You may have to complete Form 85						
-	box you checked (see instructions).	•					
	before going to Form 8582. In either	•					
	line 40	•			. 33с		

SCHEDULE L

(Form 1040A or 1040)

Department of the Treasury

Internal Revenue Service

Standard Deduction for Certain Filers

► Attach to Form 1040A or 1040.

See instructions on back.

OMB No. 1545-0074
2009
Attachment

Your social security number Name(s) shown on return 481-30 4 65 Con NELVA E BRUNSTING File this form only if you are increasing your standard deduction by certain state or local real estate taxes, new motor vehicle taxes, or a net disaster loss. It may be better for you to itemize your deductions instead. See the Instructions for Schedule A (Form 1040) 1 Enter the amount shown below for your filing status. Single or married filing separately—\$5,700 5,700 Married filing jointly or Qualifying widow(er)—\$11,400 Head of household—\$8,350 2 Can you (or your spouse if filing jointly) be claimed as a dependent on someone else's return? X No. Enter the amount from line 1 on line 4, skip line 3, and go to line 5. Yes. Go to line 3. 3 Is your earned income more than \$650 (see instructions)? Yes. Add \$300 to your earned income. Enter the total No. Enter \$950 4 Enter the smaller of line 1 or line 3 5,700 5 Multiply the number on Form 1040, line 39a, or Form 1040A, line 23a, by \$1,100 (\$1,400 if single or head of household). If blank, enter -0-1,400 6 Form 1040 filers only, enter any net disaster loss from Form 4684, line 18 7 Enter the state and local real estate taxes you paid. Do not include foreign real estate taxes (see instructions) 8 Enter \$500 (\$1,000 if married filing jointly) 9 Enter the smaller of line 7 or line 8 500 10 Did you (or your spouse if filing jointly) pay any state or local sales or excise taxes in 2009 for the purchase of a new motor vehicle after February 16, 2009 (see instructions)? No. Skip lines 10 through 19, enter -0- on line 20, and go to line 21. Yes. If Form 1040, line 38, or Form 1040A, line 22, is less than \$135,000 (\$260,000 if married filing jointly), enter the amount of these taxes paid. 10 Otherwise, skip lines 10 through 19, enter -0- on line 20, and go to line 21 11 Enter the purchase price (before taxes) of the new motor vehicle(s) (see instructions) 12 Is the amount on line 11 more than \$49,500? No. Enter the amount from line 10. Yes. Figure the portion of the tax from line 10 that is attributable to the first \$49,500 of the purchase price of each new motor vehicle and enter it here (see instructions) 13 Enter the amount from Form 1040, line 38, or Form 1040A, line 22 14 Form 1040 filers only, enter the total of any-• Amounts from Form 2555, lines 45 and 50; Form 2555-EZ, line 18; and Form 4563, line 15, and Exclusion of income from Puerto Rico **15** Add lines 13 and 14 16 Enter \$125,000 (\$250,000 if married filing jointly) 17 Is the amount on line 15 more than the amount on line 16? No. Skip lines 17 through 19, enter the amount from line 12 on line 20, and go to line 21. Yes. Subtract line 16 from line 15 17 18 Divide the amount on line 17 by \$10,000. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000 19 Multiply line 12 by line 18 20 Subtract line 19 from line 12 21 Add lines 4, 5, 6, 9, and 20. Enter the total here and on Form 1040, line 40a, or Form 1040A, line 24a. Also check the box on Form 1040, line 40b, or Form 1040A, line 24b 7,600

Kroese & Kroese P.C. 540 N Main Ave Sioux Center, IA 51250-1824 712-722-3375

This PDF contains the documents listed below. Click a link to jump to the corresponding document.

Documents for: BRUNSTING, NELVA E

Tax Documents

IA Tax Return (12/31/10) - IA Form 1040 Page 1

IA Tax Return (12/31/10) - IA Form 1040 Page 2

IA Tax Return (12/31/10) - IA Schedule A

IA Tax Return (12/31/10) - IA Schedule B

IA Tax Return (12/31/10) - IA Form 126

IA Tax Return (12/31/10) - IA Form 6251

IA Tax Return (12/31/10) - IA Carryover Summary Report

IA Tax Return (12/31/10) - IA Federal Tax Adjustment Worksheet

2010 IA 1040 Iowa Individual Income Tax Long Form or fiscal year beginning 2010 and entry Social Society Number

Your la:			an spaces.	You	Your first name/middle initi		er.							
			TING		NELVA E	al			Fill in	all info	rmation belov	v. <u></u>		
Spouse					Spouse's first name/middle	initial	 		G Check	this box	if you or your sp	ouse were		
							<u> </u>	Your So	65 or	er •	Spouse Social		97 -	
		•	ldress (numbe PINERO		street, apartment, lot, or suite number) or	PO Bo	x	481-30-4685						
City, St			PINERO	CK				-			on 12/31/10			
HO			J		TX 77 <u>079-</u> 59:	1 4		i	County	1	School District N 0 0 0 0	0. •		
			Status: Mar	k one		<u> </u>		 			er these question	ne.		
					dependent on another person's lowa return?	YES	X NO A		ependent children for	whom a	n exemption is c		tep 3	
2					n. (Two-income families may benefit by usi			HO (inc	ow many have health cluding Medicaid or haw	n care co rk-i)	verage?	•	'	
3	\neg				combined return. Spouse use column B.	<u> </u>		Ho	w many do not have	e health	care coverage?		<u>`</u>	
4	Ţ	Marrie Spous	ed filing separa	ate ret	tums.		SSN:			A 1	ncome: \$			
5		lead	of household	with q	ualifying person. If qualifying person is not	claime	ed as a dependent on t	his return,	enter the person's r	ame and	Social Security	Number bel	ow.	
6		Quali	fying widow		vith dependent child. Name:					SN:				
STEP	3	Γ.	YOU	a.	Personal Credit: Enter 1. (Enter 2 if filing	g joint	or head of household.)),			1 x \$ <u>40</u>	_ = \$ _	40	
Exem	otion		and spouse if filing jointly)	b.	Enter 1 for each person who is 65 or old						<u>1</u> x\$ <u>20</u>	= \$	20	
		_		c.	Dependents: Enter 1 for each depender					_ = \$ _	60			
				<u>d.</u>	Enter first names of dependents here:	_							- 60	
				a. -								_ = \$ _	<u></u>	
		Г	SPOUSE	b.								_ = \$ _		
			(If filing status 3)	c. d.	Dependents: Enter 1 for each depender Enter first names of dependents here:	۱۱	• • • • • • • • • • • • • • • • • • • •			A	X \$ <u>40</u> e. TOTAI	= \$ _		
			Suitus 0)	u.	Enter hist harnes of dependents here.	—≖	B. Spouse/Status 3	3 A	You or Joint	B Sn	ouse/Status 3	<u>Α.</u> You	or Joint	
STEP	4	1.	Wages, sala	aries, ti	ips, etc.	1,				J. 5				
		Taxable interest income. If more than \$1,500, complete Sch. B.												
Gross Incom		3.	Ordinary divide	end inco	me. If more than \$1,500, complete Sch. B.	3.								
		4.				4.		-						
		5. Business income/(loss) from federal Schedule C or C-EZ				5.								
		6.			n federal Sch. D if required for federal purposes	6.			-3,000					
		7.			s) from federal form 4797									
		8.	Taxable IRA	distril	butions	8.	-		3,218					
		9.	Taxable pen	sions	and annuities	9.								
		10.			artnerships, estates, etc.									
		11.) from federal Schedule F									
		12.			mpensation. See instructions.									
		13.			curity benefits ng income, bonus depreciation/sec. 179 adjustmen									
					E, ADD lines 1-14.				15.			6	7,933	
ST	EP 5				A, Keogh, or SEP	16.							7	
		17.	One-half of	self-en	nployment tax	17.		-						
↓ Adj me	•		Health insur			40								
to		19.	Penalty on e	early w	vithdrawal of savings									
Inc	ome		Alimony paid	d		20.								
힖		21.			income exclusion				6,000					
and voucher here		22.			eduction from federal form 3903									
흵		23.			deduction.									
₹		24.	•										7 1 5 0	
and		25. 26.			ADD lines 16-24.								7,158 0,775	
til sti	EP 6	_			UBTRACT line 25 from line 15. x refund / overpayment received in 2010	27	<u> </u>					<u> </u>	0,775	
					ousehold employment taxes									
Staple W-2s, payment, or a bot	deral «				I taxes. ADD lines 27 and 28.								577	
₹ Ad	ditio	n _{30.}	Total. ADD I	lines 2	6 and 29.							6	1,352	
and De	d duc-		Federal tax											
tio		32.	Federal estir	mated	tax payments made in 2010	32.			11,500					
		33.			tax paid in 2010 for 2009 and prior years									
1		34.	Deduction for	or fede	ral taxes. ADD lines 31, 32, and 33.				34		<u>-</u>		1,500	
~~		35.	BALANCE.	SUBT	FRACT line 34 from line 30. Enter here and	d on lir	ne 36, side 2.		35				9,852	
cs											BRUN97	IN G 007877	₆₉₎ L10	

		NELVA E BRUNSTING					481-30-4685
2010 IA	10	040, page 2		B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
STEP 7				•		,	49,852
	30.	37. Total itemized deductions from federal Schedule A. Taxpayers with bonus depreciation/sec. 179 must use lowa Sch.	. 37. -			- ¬	
Taxable		38. Iowa income tax if included in line 5 of federal Schedule A39. BALANCE. Subtract line 38 from line 37 or enter the	. 38			_ Complete li	
Income		amount of itemized deductions from the lowa Schedule A	. 39		5,738		
		40. Other deductions	40.			_	le Copy
	41.	Deduction. Check one box. X Itemized, Add lines 39		Standard	41.	•	5,738
		TAXABLE INCOME, SUBTRACT line 41 from line 36.					44,114
STEP 8			42		2 166		
SILFO		Tax from tables or alternate tax					
_		lowa lump-sum tax. 25% of federal tax from form 4972				_	
Tax, Credits		Iowa minimum tax. Attach IA 6251.				-	
and	46.	Total tax. ADD lines 43, 44, and 45.			46.		2,466
Checkoff	47.	Total exemption credit amount(s) from Step 3, side 1	. 47		60	<u>)</u>	
Contribu-		Tuition and textbook credit for dependents K-12					
tions		Total credits. ADD lines 47 and 48.				_	60
	50	BALANCE. SUBTRACT line 49 from line 46, If less than zer	ro. enter z	zero.	50.		2,406
		Credit for nonresident or part-year resident, Attach IA 126 a					1,499
							907
	52.						
	53.	Other nonrefundable Iowa credits. Attach IA 148 Tax Credit					
	54.	******			54,		907
	55.	School district surtax/EMS surtax. Take percentage from tall	ble; multip	ly by line 54.		(0
	56.	Total Tax. ADD lines 54 and 55.			56.		▲ 907
	57.	Total tax before contributions. ADD columns A & B on line 5	56 and en	ter here.		57.	907
	58.	Contributions. Contributions will reduce your refund or add to	o the amo	ount you owe. Amounts m	nust be in whole dollars.		
	_			efighters/Veterans :: ▲			
		8a: ▲ 58b: ▲ TOTAL TAX AND CONTRIBUTIONS . ADD lines 57 and 8					907
							<u> </u>
.=== .		lowa income tax withheld	. 60		1 200	-	
STEP 9		Estimated and voucher payments made for tax year 2010	61.		1,320	<u>) </u>	
	62.	Out-of-state tax credit. Attach IA 130.	. 62	▲		_	
Credits	63.	Motor fuel tax credit. Attach IA 4136.	. 63		·	_	
		Check One: Child and dependent care credit OR					
		Early childhood development credit	64.				
	65.	lowa earned income tax credit. See Instructions.					
		Other refundable credits. Attach IA 148 Tax Credits Schedule.				_	
						-	
		TOTAL. ADD lines 60 - 66.				_	1 200
	<u>68.</u>	TOTAL CREDITS. ADD columns A and B on line 67 and e					
STEP 10	69.	If line 68 is more than line 59, SUBTRACT line 59 from line	68. This	is the amount you overpa	id.		
Refund	70.	Amount of line 69 to be REFUNDED					0
or		Mail return to Iowa Income Tax - Refund Processing,	Hoover	State Office Bldg, Des	Moines IA 50319-012	0	
Amount	71.	Amount of line 69 to be applied to your 2011 estimated tax	71.	A	413	<u>3_</u>	
You Owe		If line 68 is less than line 59, SUBTRACT line 68 from line 5	-	the AMOUNT OF TAX Y	OU OWE.		A
	73	Penalty for underpayment of estimated tax from IA 2210 or	IA 2210F	Check if an	nualized income metho		<u> </u>
		Penalty and interest 74a. Penalty				, , , , , ,	
	75.	TOTAL AMOUNT DUE. ADD lines 72, 73, and 74, and en Electronically pay by credit card or direct debit. Go t	o www.s	state.ia.us/tax/	Pi	AT THIS AIVIOUNT 75.	<u> </u>
		To pay by mail: lowa Income Tax - Document Proces	sing, PC	Box 9187, Des Moines	s IA 50306-9187. Mak	e check payable to Tr	easurer, State of Iowa.
STEP 11	POLI	TICAL CHECKOFF. This checkoff does not increase the	STE	P 12			
;	amou	nt of tax you owe or decrease your refund.	NEXT	Γ YEAR,			
		SPOUSE A YOURSELF		d you like to receive a boo	1	Mailing Add	resses:
\$1.50 to F	Repub	lican Party \$1.50 to Republican Party	option	is not available to electron	onic filers.	_	and 75 above.
\$1.50 to E)emo	cratic Party \$1.50 to Democratic Party		0.	Yes		
\$1.50 to C	Campa	aign Fund \$1.50 to Campaign Fund		▲ 1	No		
STEP 13		(We), the undersigned, declare under per	nalty of p	erjury that I (we) have exa	amined this return, inclu	ding all accompanying s	chedules
PLEASE		and statements, and, to the best of my (ou	ır) knowle	edge and belief, it is a true	e, correct, and complete		
 Verify y 			nation of			an a	04/14/11
Rechect Attack	•				K RIKKERS	CPA	04/14/11
• Attach	an VV-	۷۵ ا		Preparer's Signature			Date
					KROESE P.C		
Your Sign	ature		Date	540 NORTH	MAIN AVEN	UE	
				SIOUX CENT	CER_	IA 51250-	-1824
Spouse's	Signa	ature	Date	Address			
	J			712-722-33	75	,	42-1277139
Daytime 1	eleph	none Number		Daytime Telephone Nur			dentification Number
				A	0 0044		44 004h (07/40/40)

2010 IA 1040 Schedule A

lowa Itemized Deductions

If you itemize deductions, attach a copy of this schedule or a copy of the federal Schedule A to your return.

• •		·		Grity Ramber	ppy
NELVA E			₹8T-3	0-4685	
	reae	eral bonus depreciation/section 179, please see the 2010 Expanded Instructions on our Web site.			
Medical and		Do not include health insurance premiums deducted on IA 1040, line 18.			
Dental	1.	Medical and dental expenses 1. 2, 1	<u> 133</u>		
Expenses	2.	Multiply the amount on federal form 1040*, line 38 as adjusted for disallowance of bonus	201		
	3.	depreciation/section 179, from line 14 of the IA 1040 by 7.5% (.075). Enter result here. 2. 6, 8			0
Teves	1	Subtract line 2 from line 1. If less than zero, enter zero.	s	·	
Taxes You	4.	Other state and local income taxes. DO NOT INCLUDE IOWA STATE INCOME TAX. Include School District Surtax and EMS Surtax paid in 2010. 4.			
Paid	5.	Real estate taxes 5. 1,2	298		
raiu	6.	Personal property taxes, including annual vehicle registration			
	6.	DO NOT INCLUDE new motor vehicle taxes deducted on federal Schedule A, line 7. 6.	55		
	7.	Other taxes. List the type and			
	[]	amount. FOREIGN TAXES - 1041-GT 7.	90		
	8.	Add amounts on lines 4, 5, 6, and 7. Enter the total here.			1,443
Interest	9a	Home mortgage interest and points reported on federal form 1098 9a.			
You	9b	Home mortgage interest not reported on federal form 1098 9b.			
Paid	10.	Points not reported on federal form 1098			
	11	Qualified mortgage insurance premiums			
	12.	Investment interest. Attach federal form 4952 if required. 12.			
	13.	Add lines 9a-12. Enter total here.		J .	
Gifts	14.		295		
to	15.	Other than by cash or check. You must attach federal form 8283 if more than \$500.			
Charity	16.	Carryover from prior year as adjusted for disallowance of bonus depreciation 16.			
Charity	17.	Add lines 14 through 16. Enter total here.		,	4,295
Casualty/Theft Loss	18.	Casualty or theft loss(es). Attach federal form 4684.			
Job Expenses	19.	Unreimbursed employee expenses. Attach federal form 2106 or 2106-EZ if required. 19.		<u>. </u>	
and	20.	Tax preparation fees			
Misc.	21.	Other expenses. List type and			
Deductions		amount. 21.			
Deductions	22.	Add the amounts on lines 19, 20, and 21. Enter the total here			
	23.	Multiply the amount of federal form 1040*, line 38 as adjusted for disallowance of bonus			
		depreciation/section 179, from line 14 of the IA 1040* by 2% (.02). Enter the result here.			
	24.	Subtract line 23 from line 22. Enter the total. If less than zero, enter zero.		J	0
Other Misc.	25.	Other miscellaneous deductions not subject to 2% AGI Limit. List type			
Deductions		and amount.	25	j.	
Total	26.			<u> </u>	5,738
Itemized	20.	Add lines 3, 6, 13, 17, 10, 24, and 23, and enter the total nere		·-	3,750
Deductions		If using filing statuses 1, 2, 5, or 6, enter the amount on Step 7, line 39 of the IA 1040.			
Deductions	_	a delig iming database 1, 2, 6, 61 d, onto the amount of the 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,			 _
Proration		Complete lines 27 through 31 ONLY if you are using filing status 3 or 4. SPOUSE		YO	
of	27.	Enter the lowa net income of both spouses from IA 1040, line 26 27b.		1	
Deductions	28.	Total lowa net income, add columns 27a and 27b. Enter the total here.	28	3	
Between	29.	Divide the amount on line 27a by the amount on line 28. Enter the percentage here.	29),	%
Spouses	30.	Multiply line 26 by the percentage on line 29. Enter here and on IA 1040, line 39, column A (Y	(OU) 30	l	
	31.	Subtract line 30 from line 26. Enter here and on IA 1040, line 39, column B. If you are using			
		filing status 4, enter this amount on line 39, column A of your spouse's return (SPO)	USE) 31	ı. <u> </u>	

Iowa Department of Revenue www.state.ia.us/tax

2010 IA 1040 Schedule B

Interest and Dividend Income

Name(s) as shown on page 1 of the IA 1040

NELVA E BRUNSTING

Social Security Number

481**-10-4685**n

NOTE: You must report all taxable interest and dividends on IA 1040, even if you are not required to complete Schedule B.

PART I:

You must complete this part if you received more than \$1,500 in interest in 2010. Interest income which should be reported includes earnings from savings and loan associations, mutual savings banks, cooperative

INTEREST

banks, credit unions, and bank deposits; state and municipal bonds (see instructions for IA 1040, line 2, Taxable Interest Income), and interest from tax refunds. Do not report interest from federal securities.

INCOME

For each payer, indicate the type of account. If the interest was earned by you, check the column labeled "Taxpayer." If the interest was earned by your spouse, check "Spouse." If the interest was earned jointly, check "Joint." Check only one for each payer.

Interest Income. List Names of All Payers.

N CD	Check o	ne for eacl	n payer	AROUNT	
Name of Payer	Taxpayer	Spouse	Joint	AMOUNT	
EDWARD JONES	X			692	
EDWARD JONES	X			827	
EDWARD JONES	X			2,769	
EDWARD JONES	X			413	
EDWARD JONES	X			391	
TAX EXEMPT INTEREST INCOME	X			2,070	
					
		ļ			
				_ 	
		 			
					
Total Taxable Interest Income.					
Add the amounts. Enter here and on IA 1040, line 2.	<u> </u>	<u> </u>	,	7,162	

PART II:

You must complete this part if you received more than \$1,500 in gross dividends in 2010. Deduct that portion of any net dividend from mutual funds that is attributable to federal securities.

DIVIDEND

For each payer, indicate the type of account. If the dividends were earned by you, check the column labeled "Taxpayer." If the dividends were earned by your spouse, check "Spouse." If the dividends were earned jointly, check "Joint." Check only one for each payer.

INCOME

Dividend Income. List Names of All Payers.

1	Check one for each pay						
Taxpayer	Spouse	Joint	AMOUNT				
X			4,002				
X			1,340				
X			70				
X			6,830				
X		,	14				
X			2,179				
Х			11				
X			7,239				
		I					
			21,685				
_							

41-004b (05/24/10)

	lowa Nonresident and Part-year Resident C	-realt
Name(s) as shown on page 1 of the IA 1040 NELVA E BRUNSTING	Social Security Number 481 戸違在4 6 35 0	
MARK THE APPROPRIATE BOX FOR YOU AND YO	IR SPOUSE YOU MUST FILE THIS FORM IF	,
You are a nonresident of lowa	 You are a nonresident of lowa with inco 	me
<u> </u>	from lowa sources, or	
You are a part-year resident of lowa	 You are a part-year lowa resident 	
Date moved into lowa:		
and/or	 Attach this form and a copy of your federal 	al
Date moved out of lowa:	return to your lowa return. (IA 1040)	
Your spouse is a nonresident of lowa	 Report only lowa-source income on the I/ You may benefit by using filing status 3 or 	
Your spouse is a part-year resident of lowa	JOHN COLIDOR INCOME	
Date moved into lowa:	IOWA-SOURCE INCOME	
and/or	B. SPOUSE A. YOU OR JOIN	١T
Date moved out of lowa:	Filing Status 3 Only	
. Wages, salaries, tips, etc.	1	
. Taxable interest income	2.	
Ordinary dividend income	3.	
Alimony received	4.	
Business income or (loss)	5	
Capital gain or (loss)	6.	
Other gains or (losses)	7.	
Other gains or (losses)	7.	
. Taxable IRA distributions	8	
Taxable pensions and annuities	9	924
Rents, royalties, partnerships, estates, etc.		
. Farm income or (loss)	11	
. Unemployment compensation		
. Taxable Social Security benefits Other income, gambling income, bonus depreciation/section 179	13	
and the second	14	
adjustment		,924
. GROSS INCOME. ADD lines 1-14.		, 924
. Payments to an IRA, Keogh, or SEP while an lowa resident		
. Deduction for self-employment tax		
. Health insurance deduction	18.	
. Penalty on early withdrawal of savings		
. Alimony paid	20.	
. Pension/retirement income exclusion	21.	
. Moving expense deduction into lowa only		
. lowa capital gain deduction		
Other adjustments		
. Total adjustments. ADD lines 16-24.	25.	
. IOWA NET INCOME. SUBTRACT line 25 from line 15.		,924
. All-source net income from line 26, IA 1040		, 775 00.0%
. Iowa income percentage: Divide line 26 by line 27 and enter percenta	ge rounded to	
the nearest tenth of a percent. This can be no more than 100.0% and		7.79
. Nonresident/part-year resident credit percentage:		
Subtract the percentage on line 28 from 100.0%.	29. %	2.3%
. Iowa tax on total income from line 43, IA 1040	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,466
. Total credits from line 49, IA 1040	24	60
The Cold of Page 100	22	406
Nonresident/part-year resident tax credit. Multiply line 32 by the perce		,499
. Transmissing pair resident tax erealt manapy into our by the person	ENTER THIS AMOUNT ON LINE 51 OF	

www.state.ia.us/tax __

	lowa Minimum	Tax Computation
Name(s) as shown on IA 1040 or IA 1041:	SSN or FEIN	
	F	File Copy
NELVA E BRUNSTING	<u>481-30-468</u>	35
PART I: Adjustments and Preferences. See instructions.		
If you itemized deductions on Schedule A, start on line 1. If you did not itemize on your IA 1	1040, start on line 7.	
Medical and dental from line 2, federal form 6251		
2. Taxes from line 3, federal form 6251, less any lowa income tax included on that line		1,443
3. Certain interest on a home mortgage not used to build, buy, or improve your home, from line 4, federal form		
4. Miscellaneous itemized deductions from line 5, federal form 6251		
5. Refund of taxes from line 7, federal form 6251, less any lowa income tax included on that line	5.	
6. Investment interest from line 8, federal form 6251, less interest and expense related to private		
activity bonds issued after 08/07/86	6.	0
7. Post - 1986 depreciation from line 18, federal form 6251	7.	
8. Adjusted gain or loss from line 17, federal form 6251		
9. Incentive stock options from line 14, federal form 6251	9.	
10. Passive activities from line 19, federal form 6251	10.	179
11. Beneficiaries of estates and trusts from line 15, federal form 6251	11.	
12. Enter the amount for each corresponding item from federal form 6251. Enter total on line 12.		
a. Circulation expenditures (line 21) a h. Patron's adjustment h.	_	
b. Depreciation (pre-1987) b. i. Pollution control facilities i.		
C. Installment sales (line 25) C. j. Research and experimental (line 24) j.		
d. Large partnerships (line 16) d k. Section 1202 exclusion (line 13) k		
e. Long-term contracts (line 22) . e. l. Tax shelter farm activities l.		
f. Loss limitations (line 20) f f m. Related adjustments (see instr.) (line 27) m		
g. Mining costs (line 23) g.	12.	
13. Total Adjustments and Preferences. Combine lines 1 through 12.		1,622
PART II: Alternative Minimum Taxable Income		
14. Taxable income from IA 1040, line 42; or IA 1041, line 22	14	44,114
15. Net operating loss deduction. Do not enter as a negative amount.		
16. Combine lines 14 and 15.	, 16. <u> </u>	44,114
17. Add lines 13 and 16.	17	45,736
18. Alternative tax net operating loss deduction. See instructions,		
19. Alternative Minimum Taxable Income. Subtract line 18 from line 17.		45,736
PART III: Exemption Amount and Alternative Minimum Tax		
20. Enter \$35,000 (*\$17,500 if filing status 3 or 4; \$26,000 if single, head of household or qualifying widow(er))	20.	26,000
21. Enter \$150,000 (*\$75,000 if filing status 3 or 4; \$112,500 if single, head of household or qualifying widow(er	r)) 21	
22. Subtract line 21 from line 19. If the result is zero or less, enter zero.		
23. Multiply line 22 by 25% (0.25).		
24. Subtract line 23 from line 20. If the result is zero or less, enter zero.	24.	26,000
25, Subtract line 24 from line 19.	25.	19,736
26. Multiply line 25 by 6.7% (0.067).		1,322
27. Regular tax after credits. See instructions.		2,406
28. Iowa Minimum Tax. Subtract line 27 from line 26, enter here and on IA 1040, line 45, or IA 1041,		
line 25. See instructions for Minimum Tax Limited to Net Worth. If less than zero, enter zero	28	0
PART IV: NONRESIDENTS AND PART-YEAR RESIDENTS ONLY - Complete lines 29 - 32.		
29. Enter lowa net income plus lowa adjustments and preferences. See instructions. If less than zero, enter zer	ro. 29	22,924
30. Total net income plus total adjustments and preferences. See instructions.	30.	62,397
31. Divide line 29 by line 30 and enter the result to three (3) decimal places.	31.	0.367
32. Iowa Minimum Tax. Multiply line 28 by line 31. Enter here and on IA 1040, line 45, or IA 1041,		
line 25. See instructions for Minimum Tax Limited to Net Worth. If less than zero, enter zero.	32	0

^{*}Exemption levels of \$17,500 and \$75,000 on lines 20 and 21, respectively, also apply to an estate or trust.

Form IA 1040 Iowa Return Carryover Summary 2010 Name Taxpayer Identification Number NELVA E BRUNSTING 481-30-4685 File Copy Carryover to 2011 Activity, Form or Screen Unit Description ST PMT OVERPAYMENT APPLIED TO NEXT YEAR'S ESTIMATES 413 PMT CALCULATED ESTIMATES 47 2ND QUARTER PAYMENT 3RD QUARTER PAYMENT 230 4TH QUARTER PAYMENT 230 ESTIMATES PAID DEDUCTIBLE NEXT 330

Form	IA1040	lowa Federa	ıl Tax Adjustmen	t Worksheet		2010
me NEI	JVA E BRUI	NSTING			481-	Identification Number
			fund - Iowa Form 10	40 Line 27	F	ile Copy
1.	2009 federal refun	d				
2.	Less 2009 federal	earned income credit (less federal advance ea	arned income payment)		2	
3.	Less 2009 addition	nal child tax credit			3	
4.	Less 2009 first-tim	e homebuyer credit			4	····
5.	Less 2009 refunda	able education credit			5. —	
	Less 2009 making	work pay credit			··· 6. —	577
7. 8.	2000 deduction for	al refund after adjustments r federal taxes (lowa Form 1040, line 34)			/•	12,935
9.	Lesser of line 7	or line 8		• • • • • • • • • • • • • • • • • • • •	o	577
٠.	200001 01 11110 1	7	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Spouse	··· •• —	Taxpayer/Joint
10.	Prior year federal	refund after adjustments from line 9, alloca	ated, if applicable	•		• •
		eral refunds (From years prior to 2009)				
12.	Federal income	tax refund / overpayment received in 201	(Line 10 plus line 11)	12.		577
					_ =	
		Self Employment and Househ	old Employment Tax	ces - Iowa Form 1040	Line 28	
				Spouse		Taxpayer/Joint
1.	Self-employment	taxes	,	1		
2.	Household emplo	yment taxes		2.		
3.	Total Self-employ	rment and Household Employment Taxe	es ,	3.	= =	
			Vithheld - Iowa Form	Spouse		Taxpayer/Joint
1.	W-2, W-2G, 1099	R, 1099M, interest, dividend, K-1	.,,,,.,	1		
2.		ailroad, unemployment, other income, backt				
3.	Total Federal Inc	come Tax Withheld		3.	= =	· · · · · · · · · · · · · · · · · · ·
		Federal Estimated Tax Pay	mente Made in 2010	- lowa Form 1040 l ir	ne 32	
1.	Overnayment and	olied from 2009 return				577
2.	Estimates paid in				_	10,923
3.		timated tax payments made in 2010				11,500
-				Spouse		Taxpayer/Joint
4.	Total Federal Es	timated Taxes Paid from line 3, allocated	d, if applicable	4		11,500
		Additional Federal Tax			-	
1.	2009 federal tax li	ability	(00 WIG III = 0 0	IVA I CITIL TO 10 EILIO CO	·	11,368
2.	Excise tax on earl	y withdrawal from qualified plans, repaymer	nt of first-time homebuyer cr	redit, advance EIC payment	2.	
3.		inus Line 2)				11,368
4.	Less payments ma	ade against 2009 federal tax liability			4.	11,945
5.	2009 unpaid liab	ility before federal refundable credits (Lin	e 3 minus Line 4)		5	
6.	Refundable cred					
		credit a		d		
		cation credit b				
	First-time home	buyer credit c	Other refundable credits	. f		
				_		
_	A 11 - 11 15 15 15	Total refundable credits		6		
		ndable credits to 2009 unpaid federal tax lia				
8.	Fadoral extension	deral tax return (No penalties)	Lrotura		🎳 <u>—</u>	
9. 10	Federal Motor Vel	and additional payments from 2009 federa nicle Fuel Tax Credit from 2010 federal retu	rnetum	* * * * * * * * * * * * * * * * * * * *		
10.	Excess FICA reno	rted on 2010 federal return		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	10	
12.	Total additional f	ederal tax payments made in 2010 (Add I	nes 7 thru 11)		12.	
		payments made in acre (nad ii		Spouse	····	Taxpayer/Joint
13.	Total additional fed	deral tax payments from line 12, allocated,	if applicable			
14.	Additional federal	taxes paid in 2010 for tax years prior to 200)9	14.		
15.	Total additional f	ederal taxes paid in 2010 for 2009 and p	rior years (Add lines 13 and 1	4115.	_ =	

Kroese & Kroese P.C. 540 N Main Ave Sioux Center, IA 51250-1824 712-722-3375

This PDF contains the documents listed below. Click a link to jump to the corresponding document.

Documents for: BRUNSTING, NELVA E

Tax Documents

US Tax Return (12/31/10) - Form 1040 Page 1

US Tax Return (12/31/10) - Form 1040 Page 2

US Tax Return (12/31/10) - Schedule B

US Tax Return (12/31/10) - Schedule D Page 1

US Tax Return (12/31/10) - Schedule D Page 2

US Tax Return (12/31/10) - Schedule D-1 Page 1 - Unit #1

US Tax Return (12/31/10) - Schedule E Page 1 - FARMLAND

US Tax Return (12/31/10) - Schedule E Page 2

US Tax Return (12/31/10) - Form 6251 Page 1

US Tax Return (12/31/10) - Form 6251 Page 2

1040)	Department of the Treasury—Internal Revenue Service U.S. Individual Income Tax Return	2010	(99)	IRS Use Only-[Do not write	e or staple in this space.		
	Р	For the year Jan. 1-Dec. 31, 2010, or other tax year beginning	, 2010,	ending	, 20		OMB No. 1545-0074		
Name,	R	Your first name and initial Last name			-	Your so	ocial security number		
Address,	'n	NELVA E BRUNSTING				481	-30-4685		
and SSN	C	If a joint return, spouse's first name and initial Last name				Spouse	, e le le control de la contro		
See separate	L	Horne address (number and street). If you have a P.O. box, see in	notructions.		Apt. no.		lake sure the SSN(s) above		
instructions.	E A	13630 PINEROCK LN	isiructioris.		Арт. 110.	•	and on line 6c are correct.		
	R	City, town or post office, state, and ZIP code. If you have a foreign		ctions.		Chec	king a box below will not		
Presidential	LY.		079-5914			chang	ge your tax or refund.		
Election Campaig	gn 🕨	Check here if you, or your spouse if filing jointly, want \$3 to			<u> </u>	<u> </u>	You Spouse		
	1 2	Single	4 Head of h	ing persor	with qualifying po is a child but no	erson). (Se ot your dep	e instructions.) If endent, enter this		
Filing Status	2	Married filing jointly (even if only one had income)	child's nan	ne here.	<u></u>				
Check only one	3 [Married filing separately. Enter spouse's SSN above	5 Qualifying	widow(er)	with dependent	child			
box.		and full name here.	 						
	6a	Yourself. If someone can claim you as a dependent, or	do not check box	6a			Boxes checked 1		
Exemptions	b	Spouse					No. of children		
	С	Dependents:	(2) Dependent's		(3) Depende	,	(4) v if on 6c who:		
			social security num	I I	relationship t		or child		
		(1) First name Last name	social security frum	DCI		p	age 15) you due to divorce		
If more than four							or separation (see instructions)		
dependents, see instructions and							Dependents on 6c		
check here ▶							not entered above		
							Add numbers on		
	d	Total number of exemptions claimed					lines above		
-	7								
Income	8a	Taxable interest. Attach Schedule B if required				8	a 15,837		
Attach Form(s)	b	Tax-exempt interest. Do not include on line 8a	8t		5,6	543			
W-2 here. Also	9a	Ordinary dividends. Attach Schedule B if required				9	a 21,685		
attach Forms W-2G and	b	Qualified dividends	9t	<u> </u>	17,0				
1099-R if tax	10	Taxable refunds, credits, or offsets of state and local incor	me taxes			1	0		
was withheld.	11	Alimony received				1	1		
If you did not	12	Business income or (loss). Attach Schedule C or C-EZ				1			
get a W-2,	13	Capital gain or (loss). Attach Schedule D if required. If not required, check here	·				3 -3,000		
see page 20.	14	Other gains or (losses). Attach Form 4797				1	4		
	15a		,218 b Tax						
	16a	Pensions and annuities 16a		able amo		16	20,100		
Enclose, but do	17	Rental real estate, royalties, partnerships, S corporations,	trusts, etc. Attach	Schedul	е Е 	1	7 23,013		
not attach, any payment. Also,	18	Farm income or (loss). Attach Schedule F				1	8		
please use	19	Unemployment compensation				1			
Form 1040-V.	20a	Social security benefits 20a 22							
	21	Other income. List type and amount				2			
	22	Combine the amounts in the far right column for lines 7 thr			income	▶ 2	90,681		
A -J:4J	23	Educator expenses							
Adjusted	24	Certain business expenses of reservists, performing artists	•						
Gross		fee-basis government officials. Attach Form 2106 or 2106							
Income	25	Health savings account deduction. Attach Form 8889							
	26	Moving expenses. Attach Form 3903	26						
	27		27						
	28	Self-employed SEP, SIMPLE, and qualified plans		+					
	29	Self-employed health insurance deduction	29	+					
	30	Penalty on early withdrawal of savings	104			-+			
	31a	Alimony paid b Recipient's SSN ▶				-			
	32	IRA deduction							
	33	Student loan interest deduction				\dashv			
	34	Tuition and fees. Attach Form 8917	34						
	35 26	Domestic production activities deduction. Attach Form 890	D3 35				e		
	36	Add lines 23 through 31a and 32 through 35				3			
	37	Subtract line 36 from line 22. This is your adjusted gross	income			▶ 3	7 90,681		

Form 1040 (20	10) NEL	VA E	BRUNS	STING										48	1-30-4685 Page 2
Tax and	38	Amount f	rom line 3	37 (adjuste	d gross in	come)								38	90,681
Credits	39a	Check J	⁻ ∑ Yo	u were bo	m before .	January 2	2, 1946,		Blind.	l τ	otal boxes		2400.00		
		if:	_	ouse was	born befo	re Janua	гу 2, 194	6,	Blind	cl	hecked 🕨	39a	_1		
	b	If your spo	use itemize	s on a sepa	arate retum	or you we	re a dual-	status alie	n, check h	nere)	▶ 39b			
	40	Itemized	deduction	ons (from	Schedule /	۹) or you	ır standa	ard dedu	iction (s	ee ins	tructions)			40	7,100
	41													41	File Congy581
	42	Exemptions. Multiply \$3,650 by the number on line 6d										- 1	42	3,650	
	43	Taxable inc	come. Subtra	ct line 42 from	line 41. If line	42 is more	than line 41							43	79,931
	44	Tax (see ins	tr.). Check if	any tax is from	ı: a	Form(s) 88°	14 b	Form 4972					. L	44	14,455
	45	Alternativ	ve minim	um tax (s	ee instruct	tions). At	tach For	m 6251						45	
	46												• [46	14,455
	47				m 1116 if					47					
	48	Credit for	child and	l depender	nt care exp	oenses. A	Attach Fo	rm 2441	L	48			1000		
	49	Education	n credits f	rom Form	8863, line	23			L	49			00000		
	50				ons credit.					50			nega		
	51	Child tax	credit (se	e instruction	ons)				L	51			86800		
	52	Residenti	al energy	credits. A	ttach Form	5695			[52			100		
	53				3800 b					53			2677026		
	54	Add lines	47 throug	gh 53. The	se are you	ır total c	redits							54	
	55				If line 54 i								•	55	14,455
Other	56	Self-employ	yment tax.	Attach Scho	edule SE								L	56	
Taxes	57	Unreporte	ed social :	security an	d Medicar	e tax fror	m Form:	a	4137	b	8919			57	
IUACO	58	Additional	I tax on IF	RAs, other	qualified r	etirement	t plans, e	etc. Attac			f required			58	
	59	a F	orm(s) W-	2, box 9	ь 📙 .	Schedule	Н	С	For	m 540	05, line 16		[59	
	60				our total ta			<u></u>					>	60	14,455
	61	Federal in	ncome tax	withheld	from Form	s W-2 ar	nd 1099		🕒	61	_				
Payments	62	2010 estim	iated tax pa	ayments and	d amount ap	plied from	2009 retu	mL	🍱	62		<u>11,3</u>	60		
	63	Making w	ork pay o	redit. Attac	ch Schedu	le M			💾	63					
If you have a	64a	Earned in	come cre	dit (EIC)					6	34a					
qualifying child, attach	b			t pay elect		64b		_							
Schedule EIC	. 65				ach Form					65					
	66				rom Form					66					
	67				rom Form					67					
	68				extension					68					
	69				r 1 RRTA					69					
	70				. Attach Fo			····-		70					
	71			_	b ∐ :			_	8885	71					11 260
Defined	72				h 71. These a							<u> </u>		72	11,360
Refund	73 74a				efunded t						ou overpaid		mŀ	73 74a	
Direct deposit?	<i>7.</i> 4a ▶ b	Routing r		you want i	erunded t	<u> </u>	c Type		Checking		Savings	🚩	$\sqcup \mid$	/4a	
See	▶ d	Account 1		~			с тур	╧┐╚	CHECKING	9 _	J Savings		1		
instructions.	75			vou want a	applied to	VOUE 20	11 estim	J ated tax	\ .	75			80		
Amount	76				72 from line	4					<u></u>		┲╣	76	3,095
You Owe	77	•			structions)				' I	77	~		1		7 7 7
	_ Do you	want to a	llow anoth	er person	to discuss	this retu	rn with t	he IRS (s	see instru	uctions	s)? X Y	es. Com	plete	below	. No
Third Park	t y Designe	e's							Pers	onal id	entification nu	mber (PIN	() >	84	1948
Designee	name		CHARD	K RI	KKERS	CPA	4					Phone no	o. •	712	2-722-3375
Sign	Under pe	enalties of pe	erjury, I dec	lare that I holete. Declar	ave examine	ed this retu	um and ac	companyi	ng schedu ased on a	iles and	d statements,	and to the	best o	of my kr	nowledge and belief, owledge.
Here	Your sign		,			(Date		ccupation			FF		,	Daytime phone number
Joint retum? See page 12.							<u> </u>	RETI	RED						
Keep a copy for your	Spouse's	s signature. I	f a joint ret	um, both п	nust sign.		Date	Spouse	's occupa	ation					
records.							<u></u>				_				
	Print/Type p	preparer's na	ame			Prepare	r's signat	ure				Date		Check	
Paid _	RICHARD	K RIKKE						IKKERS	CPA			04/14	4/11	self-er	nployed P00144154
Preparer _	Firm's name		ROESE		ROESE	P.C.			<u></u>				Fir	m's Ell	N► 42-1277139
Use Only	Firm's addres			RTH N		AVENU	JΕ	- -	F4.0		1001		- 1	one no	
		S:	IOUX	CENTE	IK .			<u> IA</u>	512	50-	1824		نــــــــــــــــــــــــــــــــــــــ	/ <u>12-</u>	-722-3375
															Form 1040 (2010)

SCHEDULE B

(Form 1040A or 1040)

Department of the Treasury Internal Revenue Service (99) Interest and Ordinary Dividends

OMB No. 1545-0074 **2010**

Attach to Form 1040A or 1040.

See instructions on back.

Attachment OS

Name(s) shown		BRUNSTING		1-30-4685
Part I	1	List name of payer. If any interest is from a seller-financed mortgage and the		ile Granv
	•	buyer used the property as a personal residence, see instructions on back and list	3	
Interest		this interest first. Also, show that buyer's social security number and address ▶		
		FDWARD TONES		692
		FOMARO JONES		827
(See instructions		BANK OF AMERICA		4,596
on back and the	,	BANK OF AMERICA	1 1	9,722
instructions for				
Form 1040A, or			1 1	
Form 1040, line 8a.)				
ino oa.,		······································		
Note. If you				
received a Form		······································		
1099-INT, Form 1099-OID, or				
substitute				
statement from				
a brokerage firm list the firm's	,			
name as the	2	Add the amounts on line 1	2	15,837
payer and enter	3	Excludable interest on series EE and I U.S. savings bonds issued after 1989.		
the total interest shown on that		Attach Form 8815	3	
form.	4	Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form		
		1040, line 8a	4	15,837
	Note	. If line 4 is over \$1,500, you must complete Part III.		Amount
Part II	5	List name of payer ▶		·· ····· ···
		CHEVRON CORPORATION		4,002
		EDWARD JONES		1,340
Ordinary		METLIFE		70
Dividend	S	EXXON MOBILE]]	6,830
		EDWARD JONES		14
(See instructions	i	EDWARD JONES		2,179
on back and the		DEERE & COMPANY	, ,	<u> </u>
instructions for Form 1040A, or		ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100	5	7,239
Form 1040,				
line 9a.)			}	
Note If you				
Note. If you received a Form				
1099-DIV or				
substitute				
statement from a brokerage firm			, ,	
list the firm's	,			
name as the				
payer and enter the ordinary				
dividends shown	6	Add the amounts on line 5. Enter the total here and on Form 1040A, or Form		
on that form.		1040, line 9a	6	21,685
		. If line 6 is over \$1,500, you must complete Part III.		
Part III		must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a		Vaa Na
Foreign		In account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.		Yes No
Accounts		At any time during 2010, did you have an interest in or a signature or other authority over a financial		
		account in a foreign country, such as a bank account, securities account, or other financial account?		X
and Trus		See instructions on back for exceptions and filing requirements for Form TD F 90-22.1		
(See	b	If "Yes," enter the name of the foreign country		
instructions on back.)	8	During 2010, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes" you may have to file Form 3520. See instructions on back		Y Y

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule B (Form 1040A or 1040) 2010

SCHEDULE D (Form 1040)

Capital Gains and Losses

▶ Attach to Form 1040 or Form 1040NR. ▶ See Instructions for Schedule D (Form 1040). Attachment Sequence No. ▶ Use Schedule D-1 to list additional transactions for lines 1 and 8.

Department of the Treasury Internal Revenue Service

Name(s) shown on return NELVA E BRUNSTING Your social security number

OMB No. 1545-0074

Pa	irt I Short-Term Capital	Gains and Los	ses – Assets	Held One Year or Le	ess	
	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
1	EATON VANCE TAX M	ANAGED 10/28/09	03/09/10	773	718	55
	FRANKLIN FED TAX	EREE INCM VARIOUS	ADV 03/09/10		409	
	HARTFORD DIVIDEND	& GROWTH VARIOUS	03/09/10		105	9
	PERKINS MID CAP V	ALUE FD CI 10/28/09		92	83	9
2	Enter your short-term totals, if any, fi line 2		2	4,503		487
3	Total short-term sales price amou 2 in column (d)	ints. Add lines 1 and	d	5,891		
4	Short-term gain from Form 6252 and			4684, 6781, and 8824	4	
5	Net short-term gain or (loss) from pa Schedule(s) K-1				5	
6	Short-term capital loss carryover. Ent Carryover Worksheet on page D-7			your Capital Loss	6	<u>(</u>
7	Net short-term capital gain or (los					560
P	art II Long-Term Capital	Gains and Los	ses – Assets	Held More Than One	Year	
	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
8	DEERE & CO	VARIOUS	10/13/10	11,099	8,618	2,481
	DEERE & CO	VARIOUS	12/30/10	9,869	6 , 952	2,917
	GA POWER CO	VARIOUS	11/17/10	10,055	10,055	
	· · · · · · · · · · · · · · · · · · ·		<u> </u>			
9	Enter your long-term totals, if any, fro		9			
10	Total long-term sales price amour 9 in column (d)			31,023		
11	(loss) from Forms 4684, 6781, and 8	rm gain from ⊢orms 3824	and 6252; a	and long-term gain or	11	
12	Net long-term gain or (loss) from par Schedule(s) K-1				12	
13	Capital gain distributions. See page				13	.,,,
14	Long-term capital loss carryover. Ent Carryover Worksheet on page D-7	of the instructions			14	32,484
15	Net long-term capital gain or (loss on the back					-27,086
For	Paperwork Reduction Act Notice, se					edule D (Form 1040) 2010

Schedule D (Form 1040) 2010 Part III Summary

*********	500000000000000000000000000000000000000		
16	Combine lines 7 and 15 and enter the result	16	File Copy ⁵²⁶
	• If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.		
	• If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.		
	 If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22. 		
17	Are lines 15 and 16 both gains?		
	Yes. Go to line 18.		
	No. Skip lines 18 through 21, and go to line 22.		
18	Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet on page D-8 of the instructions	18	
19	Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet on page D-9 of the instructions	19	
20	Are lines 18 and 19 both zero or blank?		
	Yes. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040, line 44		
	(or in the Instructions for Form 1040NR, line 42). Do not complete lines 21 and 22 below.		
	No. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the		
	Schedule D Tax Worksheet on page D-10 of the instructions. Do not complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of:		
	The loss on line 16 or	21	3,000
	• (\$3,000), or if married filing separately, (\$1,500)		
	Note. When figuring which amount is smaller, treat both amounts as positive numbers.		
22	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?		
	Yes. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the		
	Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040, line 44	1	
	(or in the Instructions for Form 1040NR, line 42).	1400 1500	
	No. Complete the rest of Form 1040 or Form 1040NR.		
		1000 9882030	

Schedule D (Form 1040) 2010

SCHEDULE D-1 (Form 1040)

Continuation Sheet for Schedule D (Form 1040)

➤ See instructions for Schedule D (Form 1040).

➤ Attach to Schedule D to list additional transactions for lines 1 and 8.

OMB No. 1545-0074

2010
Attachment
Sequence No. 12A

Department of the Treasury Internal Revenue Service Name(s) shown on return

Your social security number

481-30**-**NELVA E BRUNSTING Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less (b) Date (d) Sales price (e) Cost or other basis (a) Description of property (c) Date sold (f) Gain or (loss) (see page D-7 of the instructions) (see page D-7 of the acquired (Example: 100 sh. XYZ Co.) (Mo., day, yr.) Subtract (e) from (d) (Mo., day, yr.) instructions) MUTUAL GLOBAL DISCOVERY FD 03/09/10 596 28 VARIOUS 568 NEUBERGER&BRM MIDCAP GRW INSTL 10/28/09 03/09/10 212 184 28 NEUBERGER&BRM MIDCAP GRW INSTL 10/28/09 2,253 03/09/10 1,953 300 PIONEER CULLEN VALUE FUND CI 10/28/09 03/09/10 105 98 7 T ROW PRICE BLUE CHIP FROWTH 10/28/09 03/09/10 1,337 1,213 124

4,503

Totals. Add the amounts in column (d). Also, combine the

487

SCHEDULE E (Form 1040)

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

▶ See Instructions for Schedule E (Form 1040).

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service Name(s) shown on return

NELVA E BRUNSTING

▶ Attach to Form 1040, 1040NR, or Form 1041.

Your social security number File Copy

			tal Real Estate and). If you are an individual, i	-				-	,	
_1	 	ental real o	estate property:			2 For each rental real	estate prope	ty	Yes	No
	FARMLAND					listed on line 1, did	you or your fa	mily		
Α	IOWA			year for pers	onal					
				han the great	erof: 🖊		X			
						 14 days or 				
₿						• 10% of the total	days rented a	t		
						fair rental value?	,			
						(See page E-4)				1
С					1	(
•	• • • • • • • • • • • • • • • • • • • •							ا ا	;	
Inc	come:			Properties				Tota		
			Α	В		С	(Add	columns .	A, B, and	C.)
3	Rents received	3		· · · · · · · · · · · · · · · · · · ·			3			
4	Royalties received	4					4			
Ex	penses:				-					
5	Advertising	5								
	Auto and travel (see page E-5)	6								
7	Cleaning and maintenance	7								
8	Commissions	8	•							
9	Insurance	9								
10	Legal and other professional fees	10	1,000							
11	Management fees	11				-				
	Mortgage interest paid to banks,									
	etc. (see page E-5)	12					12			
13	Other interest	13								,
14	Repairs	14			ŀ					
	Supplies	15					1			
	Taxes	16					1 1			
	Utilities	17					1 1			
	Other (list)					·	7			
	• •	18		· · ·			7 7 7			
		"								
19	Add lines 5 through 18	19	1,000				19	•	1.	000
	Depreciation expense or		_,							
	depletion (see page E-5)	20					20			
21	Total expenses. Add lines 19 and 20	21	1,000							
	, , , , , , , , , , , , , , , , , , ,		= 7 = 7 = 7				1			
22	Income or (loss) from rental real									
	estate or royalty properties.									
	Subtract line 21 from line 3 (rents)				İ					
	or line 4 (royalties). If the result is									
	a (loss), see page E-6 to find out if you must file Form 6198	22	-1,000							
23	Deductible rental real estate loss.									
	Caution. Your rental real estate loss		i							
	on line 22 may be limited. See page									
	E-6 to find out if you must file Form									
	8582. Real estate professionals	23 (1,000x		. ↓					
	must complete line 43 on page 2						24			0
	Income. Add positive amounts shown Losses. Add royalty losses from line				eege hore		25 (1,	
	Total rental real estate and royalty						23			000)
	Parts II, III, IV, and line 40 on page 2	do not appl	y to you, also enter this am	nount on Form 1040,	line 17, or		26		_1	000
For	Form 1040NR, line 18. Otherwise, inc Paperwork Reduction Act Notice, see			Oir page Z				edule E (f		
DA		,								,

Sch	edule E (Form 1040) 20	010						Atta	chmer	nt Segu	ience l	No. 13	*	Page 2
Nam	e(s) shown on return. Do n	ot enter name and so	cial security number if shown	on other side.						Your s	ocial s	ecurity r	umber	
N	JELVA E BRUN	ISTING								481	_3N-	-4685	5	
	tion. The IRS compare	es amounts reporte	d on your tax return with	amounts shown o	n Schedu	ule(s) K-	-1.							
Colo 2 Int of C	art II Income	or Loss From	Partnerships and u must check the box in	S Corporatio	ns Not	te. If yo	и герс	ort a lo 1 98. \$	ss froi See pa	m an a ge E-2	t-risk	-iye	@op	у
	unallowed loss from a	passive activity (if t	a prior year due to the at-	on Form 8582),	or unreim	-	ar			!	Ye	s X	No	
 28	partnership expenses?	ii you aliswered ii	es," see page E-7 before (a) Name	e completing this	(t	o) Enter P artnership;	S	c) Che	n	ide	Employ		(e) Ch	ount is
A					101	S corpora	ation p	artners	nip		number		not a	t nsk
В									1					
С														
D_														
		sive Income and I								e and				
	(f) Passive loss a (attach Form 8582		(g) Passive income from Schedule K-1		passive los chedule K	,		•		expens orm 45			onpassive n Sched u	
<u> </u>														
B C								.,						<u> </u>
<u> </u>										-				-
29a	Totals			101		90.				(4)				
b	Totals													
30	Add columns (g) and										30			
31											31 (·		
32	result here and inclu	•	income or (loss). Combi	ne lines 30 and 3	1. Enter ti	ne					32			
Р	BAC (0500000 97.000000		Estates and Trust	s		 		••••			- U.Z.			
33			(a) Name										Employer tion numb	er
Α	F	LMER H BE	RUNSTING DECE	DENTS TR	DTD								45310	
В														
		Passive Income	and Loss	_			N	onpas	sive I	ncome	and l	_oss		
	(c) Passive deduction of (attach Form 8582		(d) Passive in from Schedu l				eductio Sched				(f) Other income from Schedule K-1			
A		0		24,013	_									
В	180000000000000000000000000000000000000				er i saksi kekalan melakkan	0.0000000000000000000000000000000000000		Sociolistico	uacietanicos					
34a	Totals		11446	24,013										303000000000000000000000000000000000000
b a-		(0. 61) 0.4									0.5) / O	1,013
35 36	Add columns (d) and Add columns (c) and	• • • • • • • • • • • • • • • • • • • •							- - •		35 36 (۷.	013
37 37	• • •		s). Combine lines 35 and	36. Enter the resi	ult here a	 nd					30			
	include in the total on	•	· · · · · · · · · · · · · · · · · · ·			<u> </u>					37		24	,013
P	art IV Income	or Loss From	Real Estate Morto			nduits	(RE	MIC	s)—F	lesid	ual H	older		
38	(a) Nam	e	(b) Employer identification number	(c) Excess inclu Schedules C (see page), line 2c	1 ' '			me (net s Q, lin				ome from es Q, line	3b
39 -			r the result here and inclu	ide in the total on	line 41 b	elow			<u></u>		39			
	art V Summa	·*	4835 Alaa aalata	5 40 helen							40			
40 41			orm 4835. Also, complete 2, 37, 39, & 40. Enter the res				 orm 104		 ine 18		41		2.3	3,013
42	• '	•	income. Enter your gro		. 5 , 5, 1116	., 5, 10	107	J. 11 V, 1						, , ,
		-	Form 4835, line 7; Sched					4						
			dule K-1 (Form 1120S), b			- T					- #			
12		•	, line 14, code F (see pag		L	42			113, 7		- N	11.1	7	
43			sionals. If you were a rea let income or (loss) you r											
			NR from all rental real est			<u> </u>			430	, ja				100

Form **6251**

Alternative Minimum Tax—Individuals

► See separate instructions.

OMB No. 1545-0074

2010

Department of the Treasury Internal Revenue Service (9)

Name(s) shown on Form 1040 or Form 1040NR

Attach to Form 1040 or Form 1040NR.

Your social security number

481-30**F4@5Copy** NELVA E BRUNSTING Alternative Minimum Taxable Income (See instructions for how to complete each line.) 1 If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the 90,681 amount from Form 1040, line 38, and go to line 6. (If less than zero, enter as a negative amount.) 2 Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 38. If Taxes from Schedule A (Form 1040), lines 5, 6, and 8 3 3 Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions 4 Miscellaneous deductions from Schedule A (Form 1040), line 27 If filing Schedule L (Form 1040A or 1040), enter as a negative amount the sum of lines 6 and 17 from that schedule 6 6 Tax refund from Form 1040, line 10 or line 21 7 7 Investment interest expense (difference between regular tax and AMT) Depletion (difference between regular tax and AMT) 9 10 Net operating loss deduction from Form 1040, line 21. Enter as a positive amount 10 Alternative tax net operating loss deduction 11 Interest from specified private activity bonds exempt from the regular tax Qualified small business stock (7% of gain excluded under section 1202) 13 13 Exercise of incentive stock options (excess of AMT income over regular tax income) 14 14 Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A) 15 15 Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6) 16 Disposition of property (difference between AMT and regular tax gain or loss) 17 17 Depreciation on assets placed in service after 1986 (difference between regular tax and AMT) 18 79 Passive activities (difference between AMT and regular tax income or loss) Loss limitations (difference between AMT and regular tax income or loss) 20 20 Circulation costs (difference between regular tax and AMT) 21 21 22 Long-term contracts (difference between AMT and regular tax income) 22 23 Mining costs (difference between regular tax and AMT) 23 24 Research and experimental costs (difference between regular tax and AMT) 24 25 Income from certain installment sales before January 1, 1987 25 Intangible drilling costs preference 26 Other adjustments, including income-based related adjustments 27 27 Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is 91,075 more than \$219,900, see page 8 of the instructions.) 28 Part II Alternative Minimum Tax (AMT) 29 Exemption. (If you were under age 24 at the end of 2010, see page 8 of the instructions.) IF your filing status is . . . AND line 28 is not over . . . THEN enter on line 29 . . . Single or head of household \$112,500 \$47,450 Married filing jointly or qualifying widow(er) 150,000 72,450 75,000 47,450 Married filing separately 36 225 29 If line 28 is over the amount shown above for your filing status, see page 8 of the instructions. 30 Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 33 and 43,625 35 and skip the rest of Part II. 30 31 • If you are filing Form 2555 or 2555-EZ, see page 9 of the instructions for the amount to enter. If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b, or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured 31 9,468 for the AMT, if necessary), complete Part III on the back and enter the amount from line 54 here. All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result. 32 Alternative minimum tax foreign tax credit (see page 9 of the instructions) 32 33 Tentative minimum tax. Subtract line 32 from line 31 9,468 33 34 Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Schedule J (see page 11 of the instructions) 34 35 AMT. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45

For Paperwork Reduction Act Notice, see your tax return instructions.

Form 6251 (2010)

Part III Tax Computation Using Maximum Capital Gains Rates

mark.	Ned-red october		
36	Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3		12 625
	of the worksheet on page 9 of the instructions	36	43,625
37	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax		File Copy
	Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of		acia disebuilisti pelikidak ke e f atibi
	the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040),		
	whichever applies (as refigured for the AMT, if necessary) (see page 11 of the		
	instructions). If you are filing Form 2555 or 2555-EZ, see page 11 of the		
	instructions for the amount to enter 27,035		
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if		
	necessary) (see page 11 of the instructions). If you are filing Form 2555 or 2555-EZ,		
	see page 11 of the instructions for the amount to enter		
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the		
00	AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter		
		1 6	
	the smaller of that result or the amount from line 10 of the Schedule D Tax		
	Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or		
	2555-EZ, see page 11 of the instructions for the amount to enter		15 005
40	Enter the smaller of line 36 or line 39	40	17,035
41	Subtract line 40 from line 36	41	26,590
42	If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise,		
	multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	42	6,913
43	Enter:		7/
7.0	• \$68,000 if married filing jointly or qualifying widow(er),		
	• \$34,000 if single or married filing separately, or		
			,
	• \$45,550 if head of household.		
44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax		
	Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of		
	the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040),		
	whichever applies (as figured for the regular tax). If you did not complete either		
	worksheet for the regular tax, enter -0- 44 62,896		
45	Subtract line 44 from line 43. If zero or less, enter -0-		
46	Enter the smaller of line 36 or line 37 46 17,035		
47	Enter the smaller of line 45 or line 46		
48	Subtract line 47 from line 46 48 17,035		
70	Subtract line 47 from line 46		
۸۵	Multiply line 48 by 15% (.15)	49	2,555
43		43	2,333
	If line 38 is zero or blank, skip lines 50 and 51 and go to line 52. Otherwise, go to line 50.		
50	Subtract line 46 from line 40 50		
	Cubitact line 40 from fine 40		
51	Multiply line 50 by 25% (.25)	51	
			0 460
52	Add lines 42, 49, and 51	52	9,468
53	If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise,		
	multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	53	11,343
54	Enter the smaller of line 52 or line 53 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter		
	this amount on line 31. Instead, enter it on line 4 of the worksheet on page 9 of the instructions	54	9,468
_			Form 6251 (2010)

Kroese & Kroese P.C. 540 N Main Ave Sioux Center, IA 51250-1824 712-722-3375

This PDF contains the documents listed below. Click a link to jump to the corresponding document.

Documents for: BRUNSTING, NELVA E

Tax Documents

IA Tax Return (12/31/11) - IA Form 1040 Page 1

IA Tax Return (12/31/11) - IA Form 1040 Page 2

IA Tax Return (12/31/11) - IA Schedule A

IA Tax Return (12/31/11) - IA Schedule B

IA Tax Return (12/31/11) - IA Form 126

IA Tax Return (12/31/11) - IA Form 6251

IA Tax Return (12/31/11) - IA Federal Tax Adjustment Worksheet

IA Tax Return (12/31/11) - IA Low Income Exemption Worksheet

DECEASED

2011 IA 1040 Iowa Individual Income Tax Form or fiscal year beginning STEP 1: Fill in all spaces. You MUST fill in your Social Security Number (SSN). Your last name Your first name/middle initial BRUNSTING NELVA E Spouse's last name



File Copy

Current mailing address (number and street, apartment, lot, or suite number) or PO Box 203 BLOOMINGDALE CIR City, State, ZIP TX 77904 VICTORIA

ATCIC	<u> </u>							
ouse SSN			<u>-30-468</u>	35	X Check this b		our spouse were 65 or older	as of 12/31/11.
7.7		Status: Mark one box only.	[क्र		County Number •	Residence o	n 12/31/11 School District Number	• 0000
$\overline{}$		Were you claimed as a dependent on another person's lowa return?		VO ▲			n exemption is claimed in	
N	<i>l</i> arrie	d filing a joint return. (Two-income families may benefit by usin	g status 3 or 4.)		How many have health ca	re coverage?	(including Medicaid or hawk-	
		filing separately on this combined return. Spouse use column B.			How many do not ha	ve health care	coverage?	•
		filing separate returns. e's name:		SSN:			Income: \$	
Н	lead o	of household with qualifying person. If qualifying person is not claimed as	a dependent on th	is retum, enter	the person's name and SSN	below.		
		fying widow(er) with dependent child. Name:				SSN:		
EP 3 Ex					use (Filing Status 3 (A. You or Jo	
		Credit; Col. A: Enter 1 (enter 2 if filing status 2 or 5); Col. B: Enter 1 if f					▲ <u> </u>	
		each person who is 65 or older and/or 1 for each person who						
		nts: Enter 1 for each dependent		. 🔺				
. Enter	first	names of dependents here:		ise/Status 3	e. TOTAL \$		\$	60
STEP 4	1	Wages, salaries, tips, etc.			A. You or Joint	B. Sp	oouse/Status 3 A.	You or Joint
Gross	2	Taxable interest income. If more than \$1,500, complete Sch. B.	1 2			0		
Income	2	Ordinary dividend income. If more than \$1,500, complete Sch. B.			12 22			
	۵.	Alimony received				<u> </u>		
	-T.	Business income/(loss) from federal Schedule C or C-EZ				_		
	5.		5.			_	NOTE: Use or	nly
	6.	Capital gain/(loss) from federal Sch. D if required for federal purposes	6			<u> </u>	blue or black in	nk,
	7.	Other gains/(losses) from federal form 4797	7.			2	no pencils or rec	l ink.
	8.	Taxable IRA distributions	8					
	9.	Taxable pensions and annuities	9		9,92	<u>0</u>		
	10.	Rents, royalties, partnerships, estates, etc.	10.			<u>o</u> _		
	11.	Farm income/(loss) from federal Schedule F				_		
	12.	Unemployment compensation. See instructions,	12.			_		
	13.	Taxable Social Security benefits	13.		3,40	<u>6</u>		
	14.	Other income, gambling income, bonus depreciation/sec. 179 adjustment	14.		_ —			100.00
	15.	GROSS INCOME. ADD lines 1-14.			15			<u>137,90</u>
STEP 5	16.	Payments to an IRA, Keogh, or SEP	16.					
Adjust- ments	17.	Deductible part of self-employment tax	17.			_		
to	18.	Health insurance deduction	18.		1,06	<u>2</u>		
Income	19.	Penalty on early withdrawal of savings	19.			_		
	20.	Alimony paid						
	21.	Pension/retirement income exclusion	21.		6,00	<u>0</u>		
	22.	Moving expense deduction from federal form 3903				_		
	23.	lowa capital gain deduction certain asset sales ONLY (see instructions)						
	24.	Other adjustments	24.					
	2 5.	Total adjustments. ADD lines 16-24.				 ·		7,06
	26.	NET INCOME. SUBTRACT line 25 from line 15.			26			130,83
STEP 6	27.	Federal income tax refund / overpayment received in 2011	27.		2,96	7		
Federal	28.	Self-employment/household employment taxes	28.		A			
Tax Addition		Addition for federal taxes. ADD lines 27 and 28.			29	_		2,96
and	30.	T-1-1 ADD II 00 100			00			133,80
Deduc-	31.		31		A			
tion	32.		32.		12,18	0		
	33.	A 4416 5-4 4-4	33.		12,10	- _		
	34.	Deduction for federal taxes. ADD lines 31, 32, and 33.			34			12,18
	35.	BALANCE SUBTRACT line 34 from line 30. Enter here and on line 36	cide 2		35			121,62
	55.	DADANGE SOBTING TIME OF HOM INTO SO. Enter here and on line so				· ——		121/02



000065								
0044 1		NELVA E BRUNSTING					4	481-30-4685
2011 I	4 1	040, page 2	E	3. Spouse/Status 3	 A. You or Join 	t B. Spo	ouse/Status 3	A. You or Joint
STEP 7	36.	BALANCE. From side 1, line 35				36.		121,626
Taxable		Total iternized deductions from federal Schedule A Taxpayers with bonus depreciation/sec, 179 must use lowa Sc	37		109,8	<u>24</u> –		
income		Taxpayers with bonus depreciation/sec, 179 must use lowa So lows income tax if included in line 5 of federal Schedule A 39. BALANCE. Subtract line 38 from line 37 or enter the amount of itemized deductions from the lows	38				Complete line	s 37-40
		 BALANCE. Subtract line 38 from line 37 or enter the amount of itemized deductions from the lowa Schedule A: 	39.		109,8	24	ONLY if you i	temize.
		40. Other deductions	40.				Fili	e Copy
	41.	Deduction, Check one box 🛕 X Itemized. Add lines 39	— and 40.	Standard		41.		109,824
	42.	TAXABLE INCOME. SUBTRACT line 41 from line 36.				42.		11,802
STEP 8	43.	Tax from tables or alternate tax			A 3	59		
Tax,	44	lowa lump-sum tax. 25% of federal tax from form 4972			Ā			
Credits	45.	·						
and	46.	Total Ann. ADD Rose 40, 44, and 45				46.		359
Checkoff Contribu-		***************************************				60		
tions	47.			-		00		
	48.	Tuition and textbook credit for dependents K-12						60
	49.	Total credits. ADD lines 47 and 48.				49.		60
	50.	BALANCE. SUBTRACT line 49 from line 46. If less than zero, en				50.	0	
	51.	Credit for nonresident or part-year resident. Attach IA 126 and fed				51.		299
	52.	BALANCE. SUBTRACT line 51 from 50. If less than or equal to z				52.	0	0
	53.	Other nonrefundable lowa credits. Attach IA 148 Tax Credits Sch	edule.			53.		
	54.	BALANCE. SUBTRACT line 53 from line 52.				54		
	55.	School district surtax/EMS surtax. Take percentage from table; m	uttipty by line 5	4.		55.	0	0
	56.	Total Tax. ADD lines 54 and 55.				56.	/	L
	57.	Total tax before contributions. ADD columns A & B on line 56 and	l enter here.				57.	0
	58.	Contributions. Contributions will reduce your refund or add to the Fish/Wildlife State Fair		e. Amounts must be in wh ahters/Veterans	iole dollars. Child Abuse Pro	evention		
		58a: 🛦 58b: 🛦		•	58d; 🛦		Enter total. 58.	
	59.	TOTAL TAX AND CONTRIBUTIONS. ADD lines 57 and 58.					59.	0
STEP 9	60.	lowa income tax withheld	6 0.		<u> </u>	· -		
Credits	61.					90		
	62.	Out-of-state tax credit. Attach IA 130.						
	63.	Motor fuel tax credit. Attach IA 4136.						
	64.							
		Early childhood development credit	64		•			
	65.	lowa earned income tax credit. See Instructions.						
	66	Other refundable credits. Attach IA 148 Tax Credits Schedule.	66.					
	לם				_	90		
	07.							690
STEP 10	200.	TOTAL CREDITS. ADD columns A and B on line 67 and enter he						690
Refund		If line 68 is more than line 59, SUBTRACT line 59 from line 68. The	is is the amou	nt you overpaid.			69.	690
or	70.	Amount of line 69 to be REFUNDED For a faster refund file electronically. Go to www.iowa.gov/ta	x for details o	r mail return to		Ri	=FUND 70. ▲	090
Amount		Iowa Income Tax - Refund Processing, Hoover State Office B	ldg, Des Moin	es IA 50319-0120				
You Owe	71.	Amount of line 69 to be applied to your 2012 estimated tax						
	72.						72.	
	73.	Penalty for underpayment of estimated tax from IA 2210 or IA 22	IOF 🛕	Check if annualize	ed income method is us			
	74.	Penalty and interest		A 74b. Interest		ADD Enter	rtotal 74.	
	75.					PAY THIS AM	OUNT 75.	<u> </u>
		You can pay online at www.iowa.gov/tax or pay by mail to lo PO Box 9187, Des Moines IA 50306-9187. Make Check payabl			J ,			
STEP 11	POLI	NCAL CHECKOFF. This checkoff does not increase the		\$1.50 to Democratic	Party		\$1.50 to Democ	cratic Party
	amou	nt of tax you owe or decrease your refund.	SPOUSE:	\$1.50 to Republican	Party .	YOURSELF:	\$1.50 to Repub	lican Party
				\$1.50 to Campaign I	· 🖂		\$1.50 to Campa	· H
CTED 40		I (Max) the condenses of designs of	anima di - 4 *					
STEP 12		(We), the undersigned, declare under penalty of p				-		
		and statements, and, to the best of my (our) knowled			•	retum. Decl	aration of prep	parer
PLEASE		(other than taxpayer) is based on all information of	which the p	reparer has any kno	owledge.			
SIGN HEF			4	X 11/11/11	RICHARD	K RIKKE	RS CPA	04/05/12
		Your Signature [ate Check	if Deceased Date of Dea				Date



Spouse's Signature

SIGN HERE

This return is due April 30, 2012. Please sign, enclose W-2s, and verify SSNs. MAILING ADDRESSES: See lines 70 and 75 above.

Check if Deceased Date of Death Preparer's SSN, FEIN, or PTIN

Daytime Telephone Number

42-1277139

712-722-3375

lowa Itemized Deductions

If you itemize deductions, enclose a copy of this schedule or a copy of the federal Schedule A with your return.

Name(s) as show NELVA E		n page 1 of the IA 1040 RUNSTING			Security ' -30-4	Нимен Ру 685
		eral bonus depreciation/section 179, please see the 2011 Expanded Instruction	ons on our			
Medical and		Do not include health insurance premiums deducted on IA 1040, lir	ne 18.			
Dental	1.	Medical and dental expenses	1	117,831		
Expenses	2.	Multiply the amount on federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation/section 179, from line 14 of the IA 1040 by 7.5% (.075). Enter result here				
	3.	Subtract line 2 from line 1. If less than zero, enter zero.	<u> </u>	····	3.	106,420
Taxes	4.	State and Local (Check only one box):				
You Paid		a Other state and local income taxes. Do not include lowa Income Tax Include School District Surtax and EMS Surtax paid in 2011 OR	4	1,137		
		b X General sales taxes only from line 5b of the Federal Schedule A.				
	5.	Real estate taxes	5	2,027		
	6.	Personal property taxes, including annual vehicle registration	_	57		
	7.	Other taxes. List the type and				
		amount FOREIGN TAXES - 1041-GT				
	8.	Add amounts on lines 4, 5, 6, and 7. Enter the total here.			8.	3,344
Interest	9a	Home mortgage interest and points reported on federal form 1098				
You	9b	Home mortgage interest not reported on federal form 1098				
Paid	10.	Points not reported on federal form 1098	10			
	11.	Qualified mortgage insurance premiums				
	12.	Investment interest. Attach federal form 4952 if required.				
	13.	Add lines 9a-12. Enter total here.			13.	
Gifts	14.	Contributions by cash or check.	14	60		
to	15.	Other than by cash or check. You must attach federal form 8283 if more than \$500.	15			
Charity	16.	Carryover from prior year as adjusted for disallowance of bonus depreciation	16.			
	17.	Add lines 14 through 16. Enter total here.	. <u></u>	, , , , , , , , , , , , , , , , , , , ,	17.	60
Casualty/Theft Loss	18.	Casualty or theft loss(es). Attach federal form 4684.			18.	
Job Expenses	19.	Unreimbursed employee expenses. Attach federal form 2106 or 2106-EZ if required.				
and	20.	Tax preparation fees	20.			
Misc.	21.	Other expenses. List type and				
Deductions		amount.	21.			
	22.	Add the amounts on lines 19, 20, and 21. Enter the total here.	22.			
	23.	Multiply the amount of federal form 1040*, line 38 as adjusted for disallowance of bonus				
		depreciation/section 179, from line 14 of the IA 1040* by 2% (.02). Enter the result here				0
	24.	Subtract line 23 from line 22. Enter the total. If less than zero, enter zero.			24	0
Other Misc. Deductions	25.	Other miscellaneous deductions not subject to 2% AGI Limit. List type and amount.			25.	
		and amount.			_	100 024
Total	26.	Add lines 3, 8, 13, 17, 18, 24, and 25, and enter the total here		<u>L</u>	26	109,824
Itemized Deductions		If using filing statuses 1, 2, 5, or 6, enter the amount on Step 7,	line 39 of	the IA 1040.		
Proration		Complete lines 27 through 31 ONLY if you are using filing status 3		SPOUSE		YOU
of	27.	Enter the lowa net income of both spouses from IA 1040, line 26 27				
Deductions	28.	Total lowa net income, add columns 27a and 27b. Enter the total here			28	
Between	29.	Divide the amount on line 27a by the amount on line 28. Enter the percent	age here.		29	%
Spouses	30.	Multiply line 26 by the percentage on line 29. Enter here and on IA 1040, lin	ne 39, colui	ŋn A (YOU)	30	
	31.	Subtract line 30 from line 26. Enter here and on IA 1040, line 39, column B	. If you are	using		
		filing status 4, enter this amount on line 39, column A of your spouse's retu	ım	(SPOUSE)	31.	

*If you filed federal 1040A, see line 21; if federal 1040EZ, see line 4.



2011 IA 1040 Schedule B

Interest and Dividend Income

Name(s) as s	shown on	page 1	of the	lΑ	1040
--------------	----------	--------	--------	----	------

NELVA E BRUNSTING

Social Security Number

481**File (66**5p)

NOTE: You must report all taxable interest and dividends on IA 1040, even if you are not required to complete Schedule B.

PART I:

You must complete this part if you received more than \$1,500 in interest in 2011. Interest income which should be reported includes earnings from savings and loan associations, mutual savings banks, cooperative

INTEREST INCOME

banks, credit unions, and bank deposits; state and municipal bonds (see instructions for IA 1040, line 2, Taxable Interest Income), and interest from tax refunds. Do not report interest from federal securities.

For each payer, indicate the type of account. If the interest was earned by you, check the column labeled "Taxpayer." If the interest was earned by your spouse, check "Spouse." If the interest was earned jointly, check "Joint." Check only one for each payer.

Interest Income. List Names of All Payers.

N 65	Check of	ne for each	payer		
Name of Payer	Taxpaye	Spouse	Joint	AMOUNT	
EDWARD JONES	X			463	
EDWARD JONES	X			387	
		ļ			
		ļ			
		ļ			
Total Tayabla Internat Income		1			
Total Taxable Interest Income.				0.50	
Add the amounts. Enter here and on IA 1040, line 2.		<u></u>		850	

PART II:

You must complete this part if you received more than \$1,500 in gross dividends in 2011. Deduct that portion of any net dividend from mutual funds that is attributable to federal securities.

DIVIDEND

For each payer, indicate the type of account. If the dividends were earned by you, check the column labeled "Taxpayer." If the dividends were earned by your spouse, check "Spouse." If the dividends were earned jointly,

INCOME

check "Joint." Check only one for each payer.

Dividend Income. List Names of All Payers.

	Check or	ne for each	payer	
Name of Payer	Taxpayer	Spouse	Joint	AMOUNT
CHEVRON CORPORATION	X			609
METLIFE	X			70
EXXON MOBILE	X			1,756
EDWARD JONES	X			2,697
DEERE & COMPANY	X			15
FROM BENEFICIARY'S SCHEDULE K-1	X			8,092
· · · · · · · · · · · · · · · · · · ·				
				· · · · · · · · · · · · · · · · · · ·
Total Taxable Dividend Income.				
Add the amounts. Enter here and on IA 1040, line 3.				13 , 239



000065

Iowa Nonresident and Part-year Resident Credit

Name(s) as shown on page 1 of the IA 1040 NELVA E BRUNSTING		Social Security Number
MARK THE APPROPRIATE BOX FOR YOU AND YOUR SPOUSE	YOU MUST FILE THIS	
		ident of lowa with income
You are a nonresident of lowa	from lowa source	
You are a part-year resident of lowa	You are a part-ye	•
Date moved into lowa:		
and/or	 Enclose this form a 	and a copy of your federal
Date moved out of lowa:		va return. (IA 1040)
	•	ource income on the IA 126.
Your spouse is a nonresident of lowa	• •	using filing status 3 or 4.
Your spouse is a part-year resident of lowa	IOWA-S	SOURCE INCOME
Date moved into lowa:		
and/or	B. SPOUSE	A. YOU OR JOINT
Date moved out of lowa:	Filing Status 3 Only	
Bate moved out of forma.		
1. Wages, salaries, tips, etc.	1	
2. Taxable interest income	2	
3. Ordinary dividend income	3	
4. Alimony received		
5. Business income or (loss)	5	
6. Capital gain or (loss)	6	
7. Other gains or (losses)	7	
8. Taxable IRA distributions	8	
9. Taxable pensions and annuities	9. <u></u>	
0. Rents, royalties, partnerships, estates, etc.	10	
1. Farm income or (loss)	11	
2. Unemployment compensation	12	
3. Taxable Social Security benefits.	13	
4. Other income, gambling income, bonus depreciation/section 179 adjustment		
5. GROSS INCOME. ADD lines 1-14.	4.5	
6. Payments to an IRA, Keogh, or SEP while an Iowa resident	16	
7. Deduction for self-employment tax	17	
8. Health insurance deduction	18	
9. Penalty on early withdrawal of savings	19	
20. Alimony paid		
1. Pension/retirement income exclusion	24	
22. Moving expense deduction into Iowa only	22	
3. lowa capital gain deduction		
4. Other adjustments	24	
25. Total adjustments. ADD lines 16-24.	25.	A
6. IOWA NET INCOME. SUBTRACT line 25 from line 15. LOW INCOME EXEMPT	'ION 26.	
27. All-source net income from line 26, IA 1040		
		100.0%
28. Iowa income percentage: Divide line 26 by line 27 and enter percentage rounded to		
the nearest tenth of a percent. This can be no more than 100.0% and no less than 0.00	%.	%
9. Nonresident/part-year resident credit percentage:		
Subtract the percentage on line 28 from 100.0%.	29	<u> </u>
30. Iowa tax on total income from line 43, IA 1040		
31. Total credits from line 49, IA 1040		60
32. Tax after credits. Subtract line 31 from line 30.	32	299
33. Nonresident/part-year resident tax credit. Multiply line 32 by the percentage on line 29.	33	299
	ENTER TH	IIS AMOUNT ON LINE 51, IA 1040



	Doparamont	٠.	 ٠.,	٠.
www	iowa gov/tax	_		

lo lo lo lo lo lo lo lo lo lo lo lo lo l	owa Minimum Ta	x Computation
Name(s) as shown on IA 1040 or IA 1041	SSN or FEIN	le Copy
NELVA E BRUNSTING	481-30-4685	іс оору
PART I: Adjustments and Preferences. See instructions.	•	
If you itemized deductions on Schedule A, start on line 1. If you did not itemize on your IA 10	040. start on line 7.	
4. Martinal and doubt from the O. Sadaral Sam 0054		3.804
Medical and derital from line 2, federal form 6251 Taxes from line 3, federal form 6251, less any lowa income tax included on that line		3,804 3,344
3. Certain interest on a home mortgage not used to build, buy, or improve your home, from line 4, federal form (<u> </u>
A Shipped to a constitution of the desire of the Constitution of t		
Miscellaneous itemized deductions from line 5, federal form 6251 Refund of taxes from line 7, federal form 6251, less any lowa income tax included on that line		
6. Investment interest from line 8, federal form 6251, less interest and expense related to private		
activity bonds issued after 08/07/86	6.	0
7. Post - 1986 depreciation from line 18, federal form 6251		
8. Adjusted gain or loss from line 17, federal form 6251	8.	
Incentive stock options from line 14, federal form 6251	9.	
10. Passive activities from line 19, federal form 6251	10.	
11. Beneficiaries of estates and trusts from line 15, federal form 6251	4.4	
12. Enter the amount for each corresponding item from federal form 6251. Enter total on line 12.		
a. Circulation expenditures (line 21) a h. Patron's adjustment h		
b. Depreciation (pre-1987) b i. Pollution control facilities i.		
C. Installment sales (line 25) C. j. Research and experimental (line 24) j.		
d. Large partnerships (line 16) d. k. Section 1202 exclusion (line 13)k.		
e. Long-term contracts (line 22) e		
f. Loss limitations (line 20) f m. Related adjustments (see instr.) (line 27) m		
g. Mining costs (line 23) g.	12.	
13. Total Adjustments and Preferences. Combine lines 1 through 12.	13.	7,148
PART II: Alternative Minimum Taxable Income		
14. Taxable income from IA 1040, line 42; or IA 1041, line 22	14.	11,802
15. Net operating loss deduction. Do not enter as a negative amount.		
16. Combine lines 14 and 15.		
17. Add lines 13 and 16.	47	18,950
18. Alternative tax net operating loss deduction. See instructions.	18.	
19. Alternative Minimum Taxable Income. Subtract line 18 from line 17.	19.	10 050
PART III: Exemption Amount and Alternative Minimum Tax		
20. Enter \$35,000 (*\$17,500 if filing status 3 or 4; \$26,000 if single, head of household or qualifying widow(er))	20.	26,000
21. Enter \$150,000 (*\$75,000 if filing status 3 or 4; \$112,500 if single, head of household or qualifying widow(er))		
22. Subtract line 21 from line 19. If the result is zero or less, enter zero.		0
23. Multiply line 22 by 25% (0.25).	22	
24. Subtract line 23 from line 20. If the result is zero or less, enter zero.	0.4	26,000
25. Subtract line 24 from line 19. If the result is zero or less, enter zero.		
26. Multiply line 25 by 6.7% (0.067).	00	0
27. Regular tax after credits. See instructions.	27	299
28. lowa Minimum Tax. Subtract line 27 from line 26, enter here and on IA 1040, line 45, or IA 1041,		
line 25. See instructions for Minimum Tax Limited to Net Worth. If less than zero, enter zero.	28	0
PART IV: NONRESIDENTS AND PART-YEAR RESIDENTS ONLY - Complete lines 29 - 32.		
29. Enter lowa net income plus lowa adjustments and preferences. See instructions. If less than zero, enter zero	. 29.	0
30. Total net income plus total adjustments and preferences. See instructions.	20	137,987
31. Divide line 29 by line 30 and enter the result to three (3) decimal places.		
32. Iowa Minimum Tax. Multiply line 28 by line 31. Enter here and on IA 1040, line 45, or IA 1041,		
line 25. See instructions for Minimum Tax Limited to Net Worth. If less than zero, enter zero.	32	0

*Exemption levels of \$17,500 and \$75,000 on lines 20 and 21, respectively, also apply to an estate or trust.



Form **IA1040**

Iowa Federal Tax Adjustment Worksheet

2011

lame NEI	LVA E BRUNSTING	Taxpayer Identification Number 481-30-4685			
	Federal Refund - Iowa Form 1040 Line 27	File Copy			
1.	2010 federal refund	1. <u> </u>	2,967		
2.	Less 2010 federal earned income credit (less federal advance earned income payment)	2.			
3.	Less 2010 additional child tax credit	3			
4.	Less 2010 first-time homebuyer credit	4			
5.	Less 2010 refundable education credit	5			
6.	Less 2010 making work pay credit	6	<u>-</u> .		
7.	Less 2010 adoption credit	7			
8.	Prior year federal refund after adjustments	8.	2,967		
9.		9	11,500		
10.	Lesser of line 8 or line 9	10	2,967		
	Spouse		Taxpayer/Joint		
11.	Prior year federal refund after adjustments from line 10, allocated, if applicable 11.		2 , 967		
12.	Total of other federal refunds (From years prior to 2010)				
13.	Federal income tax refund / overpayment received in 2011 (Line 11 plus line 12) 13.		2 , 967		
	Self Employment and Household Employment Taxes - Iowa Form 1040				
	Spouse		Taxpayer/Joint		
1.	Self-employment taxes 1.				
2.	Household employment taxes 2	_			
3.	Total Self-employment and Household Employment Taxes 3.				
	Federal Tax Withheld - Iowa Form 1040 Line 31		Taynayani laint		
	Spouse		Taxpayer/Joint		
1.	W-2, W-2G, 1099R, 1099M, interest, dividend, K-1, Schedule D				
2.	Social security, railroad, unemployment, other income, backup withholding, other 2				
3.	Total Federal Income Tax Withheld 3.	= =			
	Federal Estimated Tax Payments Made in 2011 - Iowa Form 1040 Line	e 32			
	Overage weath and lived force 2000 and una	4			
1.	Overpayment applied from 2010 return		40 400		
2.	Estimates paid in 2011	🚰 —	12,180		
3.	Total Federal Estimated tax payments made in 2011	3			
4.	Spouse Total Federal Estimated Taxes Paid from line 3, allocated, if applicable 4		Taxpayer/Joint 12,180		
4.	Total rederal Estimated Taxes Faid from line 3, anotated, if applicable	= =	12,180		
	Additional Federal Taxes Paid in 2011 - Iowa Form 1040 Line 33				
1.	2010 federal tax liability		8,393		
2.	Excise tax on early withdrawal from qualified plans, repayment of first-time homebuyer credit, advance EIC payment	2			
3.	· · · · · · · · · · · · · · · · · · ·	3	8,393		
4.	Less payments made against 2010 federal tax liability	4	11,360		
5.	2010 unpaid liability before federal refundable credits (Line 3 minus Line 4)				
6.	Refundable credits:				
	Earned income credit a. Making work pay credit e.	_			
	Refundable education credit b. Additional child tax credit f.	_			
	First-time home buyer credit c Other refundable credits g				
	Adoption credit d.				
	Total refundable credits 6.				
7.	Application of refundable credits to 2010 unpaid federal tax liability (Lesser of line 5 or line 6)	7			
8.	Paid with 2010 federal tax return (Does not include penalties and interest or additional taxes or repayments (from line 2))				
9.	Federal extension and additional payments from 2010 federal return	9.			
10.	Federal Motor Vehicle Fuel Tax Credit from 2011 federal return	10.			
	Excess FICA reported on 2011 federal return				
12.	Total additional federal tax payments made in 2011 (Add lines 7 thru 11)	12.			
	Spouse		Taxpayer/Joint		
13.	Total additional federal tax payments from line 12, allocated, if applicable 13.		• •		
	Additional federal taxes paid in 2011 for tax years prior to 2010 14.				
	Total additional federal taxes paid in 2011 for 2010 and prior years (Add lines 13 and 14) 15.				

Form	IA1040		lowa Low inc	come E	exemption Works	sheet	2011
Name						Taxpayer I	dentification Number
_NE]	LVA E BRI	UNSTING				481-3	e ©opv
Fili	ng status			_1	Dependent of anoth Age 65 or older on	er 12/31/11	
					Spouse	Taxpayer or Joint	
 (b) Pension exclusion from line 21, Form IA1040 (c) Social Security Phase-out (Social Security Worksheet, Line 12) (d) Lump-sum distribution separately taxed on federal Form 4972 				(b) (c) 2 (d) (e)		1	1,000
			Re	sident L	_imitations		
		ng Status Single	Dependent of Another Yes		Age 65 or Olde On 12/31/11 N/A	Income Less Ti \$ 5,000	
	;	Single	No		No	Income Less Ti Or Equal To \$ 9,000	

Nonresident and Part-year Limitations

Yes

No

Yes

Filing Status Any

Single

Not Single

Not Single

No

Νo

Νo

lowa Source Income Less Than \$ 1,000

\$ 24,000

\$ 13,500

\$ 32,000

Kroese & Kroese P.C. 540 N Main Ave Sioux Center, IA 51250-1824 712-722-3375

This PDF contains the documents listed below. Click a link to jump to the corresponding document.

Documents for: BRUNSTING, NELVA E

Tax Documents

US Tax Return (12/31/11) - Form 1040 Page 1

US Tax Return (12/31/11) - Form 1040 Page 2

US Tax Return (12/31/11) - Schedule A

US Tax Return (12/31/11) - Schedule B

US Tax Return (12/31/11) - Schedule D Page 1

US Tax Return (12/31/11) - Schedule D Page 2

US Tax Return (12/31/11) - Form 8949 Page 1

US Tax Return (12/31/11) - Form 8949 Page 2

US Tax Return (12/31/11) - Schedule E Page 2

US Tax Return (12/31/11) - Form 6251 Page 1

<u>US Tax Return (12/31/11) - Form 1310</u>

<u>• 1040</u>		S. Individu			turn	<u>20</u>	11 o	MB No. 154	5-0074 IR\$ U	se Only	-Do not v	write or staple in this	space.
For the year Jan. 1-De	ec. 31, 2	2011, or other tax year	beginning				, 2011, end		, 20	Se	e sepa	rate instructions.	
Your first name and in NELVA E	Your first name and initial Last name DECEASED NELVA E BRUNSTING 11/11/11							Your social security number 481-30-4685					
If a joint return, spouse	e's first i	name and initial	Last name							Spo		cial security numbe	H 60 (0)
Home address (numbe	er and s	treet) If you have a P	O how see instruction	ne .					Apt. no.	_	150,444,650	le Copy sure the SSN(s) abov	69 - 14.
•		NGDALE C							APE No.			on line 6c are correct.	
City, town or post office VICTORIA		, and ZIP code. If you	have a foreign addres: TX	s, also complete s		see instructio	ons),				Che if fili	sidential Election Cook here if you, or your ng jointly, want \$3 to g	spouse o to this
Foreign country name	-		Foreign province/col	unty				Foreign p	oostal code			l. Checking a box below change your tax or refu	
Filing Status	1 2	⊣ ˙	· / //	d:\		4		person is a	qualifying person). (S child but not your de			f ·	podse
	3	⊣ ''	y (even if only one had			5 🗆							
Check only one box.	ا د	and full name her	arately. Enter spouse's e. >	SSN above		າ 🗌	Qualitying wid	ow(er) with o	dependent child				
<u>DOX.</u>	6a		someone can cl	aim you as a	dependent	, do not	check box 6a	a			<u>1</u>	Boxes checked	1
Exemptions	b	Spouse		<u> </u>	<u> </u>						```` }	on 6a and 6b No. of children	
	C	Dependents:				(2)			Danadada	(c	4) vif hild under	on 6c who:	
		(1) First name	Las	t name			Dependent's curity number	(3	e) Dependent's relationship to you	fo	ge 17 qua or child ex credit see instr.)	 did not live wit you due to divorce 	
If more than four												or separation (see instructions))
dependents, see instructions and											4-	- Dependents on 6	
check here ▶						-					+	not entered above	9
	a	Total number o	f everntions elei	·mod								- Add numbers on	1
	<u>d</u>		f exemptions clai								,	lines above ▶	
Income	7 8a	Wages, salanes, tips	s, etc. Attach Form(s) st. Attach Schedu	w-2 de B if require							7 Ba		463
Attach Form(s)	b	Tay avament in	toract Do not in	aluda an lina (0.0		Oh		3.5	7	ra		100
W-2 here. Also	9a	Ordinary divides	nds. Attach Sche	dule B if reau	iired					9)a	13.	239
attach Forms	Ь	Qualified divide	nds. Attach Sche				9b		8,20	8			
W-2G and 1099-R if tax	10		s, credits, or offse								0		488
was withheld.	11	Alimony receive								ہا ہ	1		
If you did not	12	Business incom	e or (loss). Attac	h Schedule C	or C-EZ						2		
get a W-2,	13		(loss). Attach Schedule D if required. If not required, check here] [_1	3	9,	756
see instructions.	14	Other gains or	(losses). Attach F			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				. —	4		
	15a	IRA distribution		15a	5	8,792	1		nt		5b		<u>792</u>
	16a	Pensions and a		16a			J	ole amou		. —	6b		920
Enclose, but do not attach, any	17		ate, royalties, par	•		s, trusts, e	etc. Attach S	Schedule	E	. —	7	41 ,	938
payment. Also,	18		r (loss). Attach S								8		
please use	19	Social security be	compensation	20a	2	0 642	h Tayah	olo omou	nt		9	17	546
Form 1040-V.	20a 21		ist type and amo			0,042	. D Taxal	ne amou	in		0b !1		J40
	22		nounts in the far		for lines 7 t	hrough 2	1 This is vo	ur total i	ncome Ì		22	152,	142
	23	Educator exper	200				22						
Adjusted	24	•	s expenses of re	eservists, perf									
Gross		fee-basis gover	nment officials. A	ttach Form 2	106 or 210	6-EZ	24	L					
Income	25		account deduction				25						
	26	Moving expense	es. Attach Form	3903			26						
	27	Deductible part	t of self-employment tax. Attach Schedule SE 27						_				
	28		SEP, SIMPLE, and qualified plans 28						_				
	29	Self-employed	health insurance deduction 29										
	30	Penalty on early	rly withdrawal of savings b Recipient's SSN ▶ 30 31a										
	31a 32	IDA de de de							-				
	32 33		terest deduction				00						
	34		s. Attach Form 8				24			\dashv			
	35		ction activities de		ch Form 8				 				
	36	Add lines 23 th								3	6		
	37		from line 22 Th								7	152.	142

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. DAA

Form 1040 (2011)

IA 51250-1824

540 NORTH MAIN AVENUE

SIOUX CENTER

Use Only

Firm's address

Form 1040 (2011)

712-722

SCHEDULE A (Form 1040) **Itemized Deductions**

2014 1

Department of the Treasury Internal Revenue Service Attach to Form 1040.

► See Instructions for Schedule A (Form 1040).

ttachment

Internal Revenue Service		(99)			Sequence No. U/
Name(s) shown on Form 1		UNSTING		Your social securi	
Medical	DK	Caution. Do not include expenses reimbursed or paid by others.		1 401 30	не Сору —-
and	1	Medical and dental expenses (see instructions)	118	,893	
Dental	2	Enter amount from Form 1040, line 38 2 152, 142		7033	
Expenses	3	Multiply line 2 by 7.5% (.075)		,411	
Expondo	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-		4-	107,482
Taxes You	5	State and local (check only one box):			
Paid		a Income taxes, or	5 1	, 137	
		b X General sales taxes			
	6	Real estate taxes (see instructions)	6 2	,027	
	7	Personal property taxes	7	57	
	8	Other town 1 int town and amount .			
		FOREIGN TAXES - 1041-GT	8	123	
	9	Add lines 5 through 8		9	3,344
Interest	10	Home mortgage interest and points reported to you on Form 1098	10		
You Paid	11	Home mortgage interest not reported to you on Form 1098. If paid to the			
		person from whom you bought the home, see instructions and show that			
Note.		person's name, identifying no., and address		W	
Your mortgage interest					
deduction may		,		A.	
be limited (see			11		
instructions).	12	Points not reported to you on Form 1098. See instructions for	12		
	13	special rules	13		
		Investment interest. Attach Form 4952 if required. (See			
	•	instructions.)	14		
	15	Add lines 10 through 14		15	
Gifts to		Gifts by cash or check. If you made any gift of \$250 or more,			
Charity		see instructions	16	60	
If you made a	17	Other than by cash or check. If any gift of \$250 or more, see			
gift and got a		instructions. You must attach Form 8283 if over \$500	17		
benefit for it, see instructions.		Carryover from prior year	18		
	19	Add lines 16 through 18	<u> </u>	19	60
Casualty and		0 " " 0 0 1 () 4 " (5 1 4004 (0 1 1 1 1 1 1)			
Theft Losses		Casualty or theft loss(es). Attach Form 4684. (See instructions.)		20	
	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required.			
and Certain		(See instructions.) ▶		43	
Miscellaneous Deductions			21		
Deductions	22	Tax preparation fees	22		
	23	Other expenses—investment, safe deposit box, etc. List type			
		and amount •			
			23		
		Add lines 21 through 23	24		
		Enter amount from Form 1040, line 38	26		
		Multiply line 25 by 2% (.02) Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	20	27	
Other		Other—from list in instructions. List type and amount		27	
Miscellaneous Deductions	20	Other—iron list in insuduois. List type and amount		28	
Total	29	Add the amounts in the far right column for lines 4 through 28. Also, e	nter this amount		
Itemized		on Form 1040, line 40		29	110,886
Deductions	30	If you elect to itemize deductions even though they are less than your	standard		W Park Control
		deduction, check here	<u>.,,</u>		
For Panenwork Pa	duc	tion Act Notice see Form 1040 instructions		School	ule A (Form 1040) 2011

SCHEDULE B

(Form 1040A or 1040).

Interest and Ordinary Dividends

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

Attach to Form 1040A or 1040.

► See instructions on back.

80

NELVA		BRUNSTING		31–30–4		
Part I	1	List name of payer. If any interest is from a seller-financed mortgage and the		File @		V
		buyer used the property as a personal residence, see instructions on back and list				<i>y</i>
Interest		this interest first. Also, show that buyer's social security number and address ► EDWARD JONES				463
(See instructions						
on back and the						•
instructions for						
Form 1040A, or Form 1040,			1			
line 8a.)						
,						
Note. If you			ļ			
received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.						
list the firm's						
name as the	2	Add the amounts on line 1	2			463
payer and enter	3	Excludable interest on series EE and I U.S. savings bonds issued after 1989.				
		Attach Form 8815	3			
_	4	Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form				
		1040, line 8a	4			463
	Note	. If line 4 is over \$1,500, you must complete Part III.		An	nount	
Part II	5	List name of payer ▶				
		CHEVRON CORPORATION				609
Ordinary		METLIFE				70
Dividends	3	EXXON MOBILE	1		1	,756
(See instructions		EDWARD JONES			2	,697
on back and the		DEERE & COMPANY				15
instructions for		ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100			8	,092
Form 1040A, or Form 1040,			1			
line 9a.)						
,			5			
Note. If you		,,				-
received a Form 1099-DIV or		***************************************				
substitute						
statement from						
a brokerage firm, list the firm's						
name as the						
payer and enter	6	Add the amounts on line 5. Enter the total here and on Form 1040A, or Form				
the ordinary	-	1040, line 9a	6		13	, 239
dividends shown on that form.		e. If line 6 is over \$1,500, you must complete Part III.		<u> </u>		, 200
		must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a		1		
		in account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.			Yes	No
Part III		At any time during 2011, did you have a financial interest in or signature authority over a financial				
		account (such as a bank account, securities account, or brokerage account) located in a foreign				
Foreign		country? See instructions		839		X
Accounts		If "Yes," are you required to file Form TD F 90-22.1 to report that financial interest or signature				
and Trus		authority? See Form TD F 90-22.1 and its instructions for filing requirements and exceptions to				
	w	those requirements		\$36	recolor della color	
(See instructions on	b	If you are required to file Form TD F 90-22.1, enter the name of the foreign country where the				
back.)		financial account is located				
,	8	During 2011, did you receive a distribution from, or were you the grantor of, or transferor to, a				
	v					X
		foreign trust? If "Yes," you may have to file Form 3520. See instructions on back		. <u> </u>		- 22

SCHEDULE D (Form 1040)

▶ Use Form 8949 to list your transactions for lines 1, 2, 3, 8, 9, and 10.

Capital Gains and Losses

▶ Attach to Form 1040 or Form 1040NR. ▶ See Instructions for Schedule D (Form 1040).

OMB No. 1545-0074

Attachment Sequence No. 12

Department of the Treasury Internal Revenue Service

Name(s) shown on return NELVA E BRUNSTING Your social security number 481-30 465 000

Part I Short-Term Capital Gains and	l Losses – Assets H	eld One Year or Less		34)		
Complete Form 8949 before completing line 1, 2, or 3. This form may be easier to complete if you round off cents to whole dollars.	Form(e) 9040 line 2		(g) Adjustments to gain or loss from Form(s) 8949, line 2, column (g)		(h) Gain or (loss) Combine columns (e), (f), and (g)	
1 Short-term totals from all Forms 8949 with box A						
checked in Part I		1		-		
2 Short-term totals from all Forms 8949 with box B checked in Part I	<u> </u>					
3 Short-term totals from all Forms 8949 with box C checked in Part I	35,607	25,680		0	9,927	
 Short-term gain from Form 6252 and short-term g Net short-term gain or (loss) from partnerships, S Schedule(s) K-1 Short-term capital loss carryover. Enter the amount 	corporations, estates, and	trusts from		5		
144 1 1 4 4 4 4 C		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		6 (
Part II Long-Term Capital Gains and Complete Form 8949 before completing line 8, 9, or 10. This form may be easier to complete if you round off cents to whole dollars.			(g) Adjustments to gain or loss from Form(s) 8949, line 4, column (g)	7	(h) Gain or (loss) Combine columns (e), (f), and (g)	
8 Long-term totals from all Forms 8949 with box A						
checked in Part II					<u> </u>	
9 Long-term totals from all Forms 8949 with box B checked in Part II						
10 Long-term totals from all Forms 8949 with box C checked in Part II	137,539	114,185		0	23,354	
11 Gain from Form 4797, Part I; long-term gain from from Forms 4684, 6781, and 8824				11		
12 Net long-term gain or (loss) from partnerships, S	corporations, estates, and to	rusts from Schedule(s) K-1		12		
13 Capital gain distributions. See the instructions				13	1	
14 Long-term capital loss carryover. Enter the amoun	t, if any, from line 13 of you			14 (23,526)	
15 Net long-term capital gain or (loss). Combine li						
the back				15		
For Paperwork Reduction Act Notice, see your tax	return instructions.			Sched	iule D (Form 1040) 201	

Schedule D (Form 1040) 2011

P	Part III Summary			
16	Combine lines 7 and 15 and enter the result		16	File Copy ⁷⁵⁶
	 If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, 14. Then go to line 17 below. 	line		
	 If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to compline 22. 	olete		
	 If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22. 	rm		
17				
	Yes. Go to line 18. X No. Skip lines 18 through 21, and go to line 22.			
18	Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions	.	18	
19	Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in trinstructions	the	19	
20	Are lines 18 and 19 both zero or blank?			
	Yes. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complet the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 10 line 44 (or in the instructions for Form 1040NR, line 42). Do not complete lines 21 and 22			
	below.			
	No. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below.	the .		
21	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller	of.		
	 The loss on line 16 or (\$3,000), or if married filing separately, (\$1,500) 		21	
	Note. When figuring which amount is smaller, treat both amounts as positive numbers.			
22	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?			
	Yes. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 10 line 44 (or in the instructions for Form 1040NR, line 42).			
	No. Complete the rest of Form 1040 or Form 1040NR.			

Schedule D (Form 1040) 2011

Form **8949**

Sales and Other Dispositions of Capital Assets

► See Instructions for Schedule D (Form 1040).

▶ For more information about Form 8949, see www.irs.gov/form8949

▶ Attach to Schedule D to list your transactions for lines 1, 2, 3, 8, 9, and 10.

OMB No. 1545-0074

tachment equence No. 124

Department of the Treasury Internal Revenue Service (99) Name(s) shown on return

NELVA E BRUNSTING

Your social security number 481-30 465 Copy

Part I Short	-Term Capital (Gains and Los	ses—Assets H	leid One Year or Les	ss	W			
Note: You must check one of the boxes below. Complete a separate Form 8949, page 1, for each box that is checked. Caution. Do not complete column (b) or (g) until you have read the instructions for those columns (see the Instructions for Schedule of (Form 1040)). Columns (b) and (g) do not apply for most transactions and should generally be left blank. (A) Short-term transactions reported on Form (B) Short-term transactions for which Form 1099-B with basis reported to the IRS (O) Short-term transactions for which you cannot check box A or B									
(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Code, if any, for column (g)*	(c) Date acquired (Mo., day, yr.)	(d) Date sold (Mo., day, yr.)	(e) Sales price (see instructions)	(f) Cost or other basis (see instructions)	(g) Adjustments to gain or loss, if any*			
	MER BDS I	NCM	11/10/11	10,509	9,880				
EERE & CO			02/03/11	25,098	15,800				
									
.		_	-						
-									
amounts in column (g	ounts in columns (e) ar g). Enter here and inclu- ked), line 2 (if bo x B	ude on Schedule D, lir	ne 1 (if	35 , 607	25,680				

Form 8949 (2011) Name(s) shown on return. Do not enter name and social security number if shown on other side.

NELVA E BRUNSTING

Your social security number 481-30-4685

Part II	Long-Term	Capital	Gains ar	nd Losses—	-Assets	Held More	Than One	Year

Note: You must check one of the boxes below. Complete a separate Form 8949, page 2, for each box that is checked. *Caution. Do not complete column (b) or (g) until you have read the instructions for those columns (see the Instructions for Schedule

File Copy

D (Form 1040)). Columns (b) and (g) do not apply for most transactions and should generally be left blank.

(A) Long-term transactions reported on

(B) Long-term transactions reported on Form

X (C) Long-term transactions for which

(A) Long-term transaction 1099-B with bas			ng-term transactions B but basis not repo		X (C) Long-term transacti you cannot check box A	
(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Code, if any, for column (g)*	(c) Date acquired (Mo., day, yr.)	(d) Date sold (Mo., day, yr.)	(e) Sales price (see instructions)	(f) Cost or other basis (see instructions)	(g) Adjustments to gain or loss, if any*
K BLD AMER I	BONDS INC					,
EEDE 5 GO		04/23/10	10/07/11	14,493	13,919	
EERE & CO		05/20/10	06/07/11	50,391	35,794	
EERE & CO		03/20/10	00/07/11	30,331	33,731	
		05/20/10	10/21/11	30,006	24,418	
EERE & CO						
MAG GMADENIG		05/20/10	11/09/11	14,110	11,204	
MAC SMARTNO	res	03/20/03	04/11/11	8,725	9 000	
N FIN AUTH	REV PARKV		04/11/11	0,123	9,000	
N IIN AOIII	ICL V IAIM	08/14/09	04/15/11	14,819	14,850	
OYOTA MOTOR	CR CORP	50,21,00	3 - / - 3 /	11,010	11,000	
		07/13/07	04/11/11	4,995	5,000	
					-	
		· · · · · · · · · · · · · · · · · · ·				
·						
			İ			
	•					· · ·
				,		
				· · · · · · · · · · · · · · · · · · ·		
						
4 Totals. Add the amour						
amounts in column (g).						
box A above is checke		above is checked), or		107 500	111 105	
(if box C above is che	cked)		▶ 4	137,539	114,185	

6251 Form

Alternative Minimum Tax—Individuals

See separate instructions.

Your social security number

▶ Attach to Form 1040 or Form 1040NR.

Department of the Treasury Internal Revenue Service Name(s) shown on Form 1040 or Form 1040NR

NELVA E BRUNSTING 481-30-46-5 Alternative Minimum Taxable Income (See instructions for how to complete each line.) 1 If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.) 41,256 2 Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 38. If 3,804 zero or less, enter -0-3 Taxes from Schedule A (Form 1040), line 9 3,344 4 Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line 4 5 Miscellaneous deductions from Schedule A (Form 1040), line 27 5 6 Skip this line. It is reserved for future use Tax refund from Form 1040, line 10 or line 21 488 7 8 Investment interest expense (difference between regular tax and AMT) 8 9 Depletion (difference between regular tax and AMT) 9 10 Net operating loss deduction from Form 1040, line 21. Enter as a positive amount 11 Alternative tax net operating loss deduction 11 12 Interest from specified private activity bonds exempt from the regular tax 12 13 Qualified small business stock (7% of gain excluded under section 1202) 13 14 Exercise of incentive stock options (excess of AMT income over regular tax income) 14 15 Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A) 15 16 Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6) 16 17 Disposition of property (difference between AMT and regular tax gain or loss) 17 18 Depreciation on assets placed in service after 1986 (difference between regular tax and AMT) 18 0 19 Passive activities (difference between AMT and regular tax income or loss) 19 20 Loss limitations (difference between AMT and regular tax income or loss) 0 20 21 Circulation costs (difference between regular tax and AMT) 21 22 Long-term contracts (difference between AMT and regular tax income) 22 23 Mining costs (difference between regular tax and AMT) 23 24 Research and experimental costs (difference between regular tax and AMT) 25 Income from certain installment sales before January 1, 1987 25 26 Intangible drilling costs preference 26 Other adjustments, including income-based related adjustments 27 28 Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is 47,916 28 more than \$223,900, see instructions.) Part II Alternative Minimum Tax (AMT) 29 Exemption. (If you were under age 24 at the end of 2011, see instructions.) IF your filing status is . . . AND line 28 is not over . . . THEN enter on line 29 . . . \$48.450 \$112,500 Single or head of household Married filing jointly or qualifying widow(er) 150,000 74,450 Married filing separately 75,000 48,450 29 If line 28 is over the amount shown above for your filing status, see instructions. 30 Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, 0 31 • If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured 31 for the AMT, if necessary), complete Part III on the back and enter the amount from line 54 here. All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result. 32 Alternative minimum tax foreign tax credit (see instructions) 32 33 Tentative minimum tax. Subtract line 32 from line 31 0 34 Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Schedule J (see instructions) 34 35 AMT. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45 Form 6251 (2011)

For Paperwork Reduction Act Notice, see your tax return instructions.

Form 1310

Statement of Person Claiming Refund Due a Deceased Taxpayer

Department of the Treasury

See instructions below and on back.

Attachment Sequence No. 87

internal Re	venue Service) Jee II	istructions below and on back	N#	Sequen	E No. U	
Tax year	decedent was due				F:1 6	ECOTOPIES ON S	i. iga
Calenda	ryear 201	1, or other tax year beginning	, 20	, and endir	· 1100		2010/00/00
	Name of decedent			Date of death	Decedent's social se	curity n	10.
	· · · · · · · · · · · · · · · · · · ·	BRUNSTING		11/11/11	481-30-4685		
Please	Name of person claimir	_			Your social security	number	•
print	ANITA BR	· · · · · · · · · · · · · · · · · · ·			457-25-1860		
or	,	r and street). If you have a P.O. box, see instructions.				Apt. no	
type		MINGDALE CIRCLE					
	City, town or post office VICTORIA	e, state, and ZIP code. If you have a foreign address, see i ${ m TX} = 7790$					
TANCONCOLEDAT	VICTORIA	IA///30					
Part	l Check th	ne box that applies to you. Check o	nly one box. Be sure to cor	nplete Part III I	oelow.		
A	Supriving engues re	equesting reissuance of a refund check. (see	instructions)				
_ H	• .	certified personal representative (defined bel	*	owing your appoint	mont		
	• • •		ow). Attach a court certificate si	lowing your appoint	inen,		
. \square	' '	ed (see instructions).					
CX	Person, other than	A or B, claiming refund for the decedent's e	state (see instructions). Also, cor	nplete Part II.			
		•					
							
Part	II Complet	e this part only if you checked th	e box on line C above.				
BILL SCHOOL SECTION SE						I	Т
						Yes	No
	the decedent leave					X	ļ
		personal representative for the estate of the	e decedent?			<u> </u>	X
-		o 2a, will one be appointed?				34636888	X
•		to 2a or 2b, the personal representative mus					
		the refund for the decedent's estate, will you	pay out the refund according to	the laws		1	
		ecedent was a legal resident?				X	<u></u>
lf yo	ou answered "No" to	3, a refund cannot be made until you subm	it a court certificate showing you	r appointment			
as p	ersonal representati	ve or other evidence that you are entitled ur	der state law to receive the refu	nd.			
Part	III Signatur	e and verification. All filers must	complete this part.				
I request	t a refund of taxes of	overpaid by or on behalf of the decedent. Und	der penalties of perjury, I declare	that I have examine	ed this claim, and to		
•		nd belief, it is true, correct, and complete.			·		
	, 5-						
Signatu	re of person claim	ing refund ►			Date ▶		

Kroese & Kroese P.C. 540 N Main Ave Sioux Center, IA 51250-1824 712-722-3375

This PDF contains the documents listed below. Click a link to jump to the corresponding document.

Documents for: ELMER H BRUNSTING DECEDENTS TR DTD Tax Documents

<u>IA Tax Return (12/31/10) - IA Form IA-1041, Page 1</u> <u>IA Tax Return (12/31/10) - IA Form IA-1041, Page 2</u>

IA Tax Return (12/31/10) - IA K-1 Equivalent - NELVA BRUNSTING

IA Tax Return (12/31/10) - IA Required Statements

For C	alen	dar Year 2010 or fiscal year beginning, and ending	lowa Fic	duciary Return
Nan	ne of	ELMER H BRUNSTING DECEDENTS TR DTD	Dept. of Revenue No.	Check one:
Esta	ate o	Trust 4-1-09 AS EST UTD 10-10-96		Estate
		Address, and Title of Fiduciary	Federal Identification No.	
		TA BRUNSTING	0.0 6450100	Fle®opy
		BLOOMINGDALE CIRCLE	27-6453100	X Complex Trust
		TORIA TX 77904	Iowa County in which	
		STEE	estate is pending	Bankruptcy Estate
		of Attorney, Address (Number and Street), City, State, and Zip Code DACE KUNZ-FREED		If trust, check one:
_		00 ST MARYS LANE, SUITE 230	Probate No.	X Testamentary
		STON TX 77079	Frobate No.	restamentary
		's Phone Number 800-229-3002		Inter Vivos
Autho	rizaí	ion is granted to the attorney listed above to receive confidential tax information un		
		epresentative before the lowa Department of Revenue and to make written or oral). □ , 당 ,
			x Certificate of Acquittance requested?	Yes X No
is thi			06 being filed? Yes X No	
		Dividends. Enter full amount.		
	2.	Interest	2	
11.1	3.	Income from partnerships and other fiduciaries. Attach supporting schedule.	3	
Ξ	4.	Net rents and royalties	4 24,013	
NCO M		Net business and farm income or loss. Attach Schedules C or C-EZ and F, federal form 1040.		
Z		Net gain (loss) from capital assets		
		Ordinary gains (losses). Attach federal form 4797.		
		Other income. State nature of income.		24 012 .
		Total income. Add lines 1 through 8.		24,013 ▲
	10.	Interest. Enter on Schedule D, page 2.	1089	
	11.	Taxes. Enter on Schedule D, page 2.		
	12.	Fiduciary fees. Enter on Schedule D, page 2.		
S		Charitable deduction from income in compliance with Will or Trust instrument		
Ž		Attorney, accountant, and return preparer fees. Enter on Schedule D, page 2		
₽		Other deductions not subject to 2% floor. Enter on Schedule D, page 2.		
ဌ		Allowable miscellaneous itemized deductions. Enter on Schedule D, page 2		89-▲
E G	17.	Total. Add lines 10 through 16.		22 22
ᅙ	10.	Balance. Subtract line 17 from line 9	23 - 924	20,024
NON		Federal estate tax attributable to income in respect of a decedent (fiduciary's share		
t and				23,924
payment and voucher here		Total. Add lines 19 and 20. Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on final		
		sidents complete lines 23-32. Nonresidents complete Schedule C and enter on line		
Staple		Compute tax from rate Schedule E, page 2.		
×	24.	Iowa lump sum tax. Attach federal Schedule 4972.		
⊢ ≥		Iowa minimum tax. Attach IA 6251.		
SIDENT OUTED T	26.	Tax before credits. Add lines 23 through 25.	26.	0
응트		Personal exemption credit. This is a nonrefundable credit.	27. 40.00	
A M	28.	Out-of-state tax credit. Attach copy of out-of-state return and Schedule IA 130.	28.	
_ <u>o</u>		Motor fuel tax credit. Attach Schedule IA 4136.		
O	30.	Other credits. Attach IA 148 Tax Credits Schedule.	30	
		Total credits. Add lines 27 through 30.		
	32.	Tax liability. Residents subtract line 31 from 26. Nonresidents enter amount from I	ine 19, Schedule C. 32	0
Ξ	33.	Tax paid with additional Iowa Fiduciary Income Tax Payment Voucher	33	
	34.	Refund. If line 33 is larger than line 32, enter the difference.	34	
ĭ		Amount due. If line 33 is less than line 32, enter the difference.	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
		Mail to: Fiduciary Return Processing, Iowa Department of Reve		
Щ	DE:	CLARATION: The undersigned hereby certifies and declares that this return, and a mined; that to the best knowledge and belief of the undersigned, it is a true, correc	any schedules or papers attached hereto, ha t, and complete retum for the taxable vear a	as been duly as required
ER	by	mined; that to the best knowledge and belief of the undersigned, it is a true, correct the income tax law of the State of lowa and the rules and regulations issued under closed to tax officials of another state or of the United States for tax administrative	authority thereof. Note: State tax information purposes.	n may be
I		nature of fiduciary or officer representing fiduciary	F F	Date
S	Sigr	nature of preparer other than fiduciary Preparer's ID No. Address 540	NORTH MAIN AVENUE	Date
S	F	RICHARD K RIKKERS CPA 42-1277139 SIC	UX CENTER, IA 51250-1824	08/29/11
cs				63-001a (07/21/10)

ELI	MER H BRUNSTING DECEDENTS TR	DTD 2	27-64	53100	Fiduc	iary Sched	ules A	4, B, C	, D, and
	nedule A - Background Information: Answer						-		
1	Date estate was opened or created:			_	Date of dece	edent's death:			
3.	Decedent's business or occupation:				Decedent's a	age at death:			<u>_</u>
5.	Was a decedent's final return filed? Yes No			6.	Did will of de	ecedent create tru	st?	Yes	No
7.	Did decedent file IOWA return(s) up to the date of death	?	No If	no, attach	earnings sta	tement or explana	atory af	ыне (Σοον
	Enter decedent's name, address, and SSN:								
_									
9.	Name and Social Security No. of decedent's spouse, if any:				<u>-</u>				
ı	Enter name(s) of executor(s):								
11.	Enter date(s) and amount(s) of executor's fees paid to e	xecutor(s):			<u> </u>				· · · · · · · · · · · · · · · · · · ·
	Had federal audit been made on prior returns of deceder						he proce	ss?	Yes X No
ŀ	Have expenses of administration or selling expenses bee								
ł .	Did you as fiduciary withhold on income distributions ma					X No	lv [5	⊽ 1	
15.	Does the estate/trust elect to recognize the gain or loss	on a distribution	of proper	ty under so	ection IRC 6	43(a)(e)?	Yes 2	√ No	
Sc	hedule B - Beneficiaries' Shares of Income	and Credit	s: Attach	additional pa	iges as necess	sary. In lieu of Sch.	B, attach f	ederal Sch.	K-1.
		Beneficiar	γА	Benef	iciary B	Beneficiary	С		OTALS
1.	Names of each beneficiary 1.					VALENT (S		arias B	10.811
	Social Security Number 2.								100
	Address 3.								1 31
4.	lowa resident (Yes/No) 4.	_							
	Net short-term capital gain 5.								
	Net long-term capital gain (100%) 6.								
	Depreciation and depletion 7.								
	Ordinary income subject to Iowa income tax 8.								23 , 92
	Income not subject to Iowa income tax 9.								
	Excess deductions 10.			<u> </u>					
ŀ	REGARDING IOWA NONRESIDENT INCOME	110		1. 1.		AT 1987			14.75
11.	lowa income tax withheld, if any 11.	_	_						
12.	Withholding agent's identification number 12.								
Scl	nedule C - Computation of Nonresident's T	ax	Sche	dule D	- Explana	tion of Exper	nses		
1.	Federal taxable income from federal 1041		Line		Expla	anation		A	Amount
	(include ESBT income) 1	50,422	No.						
2.	Interest and dividends from federal securities 2.		11 .	TAX E	XPENSE	- STMT <u>1</u>			8
1	Balance. Subtract line 2 from line 1. 3.								
l .	Deduction taken for lowa state income tax 4.		-						
5.	Interest and dividends from foreign, state, and	0 070		-					
ĺ	municipal securities 5.	2,070	<u> </u>			-			
	Exemption credit from federal 1041 6.	100 52,592	ļ						
	Adjusted taxable income. Add lines 3 through 6 7.	32,392	ļ						
ا ^{8.}	Compute tax on the amount shown on line 7	2 127	 						
	using Schedule E. 8	3,137							
	Personal exemption credit 9	\$40.00 3,097	-						
	Tax before being prorated 10.	3,097	-	·					
11.	Nonresident percentage. Divide amount on line 22, page 1, by amount on line 7, Schedule C.		1						
	, ,	0.00%			- Tax Rate	es			
12	****		1	e Income ver But	Not Over		Ts	ax Rate	Of Exces Over
j	Multiply line 10 by percentage on line 11. 12 lowa lump-sum tax: Attach federal Schedule 4972. 13		1	\$0	\$1,428	\$0.00		0.36%	x \$0)
1	lowa minimum tax: Attach IA 6251. 14.		\$1,4		\$2,856	\$5.14		0.72%	× \$1,428)
	Balance. Add lines 12, 13, and 14. 15		\$2,8 \$5,7		\$5,712 \$12,852	\$15.42 \$84.82	,	(2.43% (4.50%	x \$2,856) x \$5,712)
	Motor fuel tax credit. Attach IA 4136.		\$12,8		\$21,420	\$406.12		(6.12%	x \$12,852)
	Other credits 17.		\$21,4		\$28,560	\$930.48	,	6.48%	x \$21,420)
18	Total credits. Add lines 16 and 17. 18.		\$28,5 \$42,8		\$42,840 \$64,260	\$1,393.15 \$2,364.19	,	(6.80% (7.92%	x \$28,560) x \$42,840)
	Total tax liability. Subtract line 18 from line 15.		\$64,2		over	\$4,060.65		(8.98%	x \$64,260)
	Enter on line 32, page 1. 19.]					^^	004h (00/00/44)
i	· · · · · · · · · · · · · · · · · · ·		1					63-	-001b (03/23/11)

Iowa Schedule K-1 Equivalent

Form IA 1041	long con	Juu.	o it i Equitation		2010
	For calendar year 2010, or tax year beginn	ning	, and	d ending	
4-1-09 AS	RUNSTING DECEDENTS TR DTD EST UTD 10-10-96				Amended K-1
Beneficiary's identify	ing number ▶ 481-30-4685		Estate's or trust's EIN	▶ 27-6453100	
Beneficiary's name, ac NELVA BRU 13630 PINI HOUSTON Resident	NSTING EROCK LN TX 77079-5914	ineer	VICTORIA	TING GDALE CIRCLE TX 779	04
	Enter the following items on the state	HICOI	ne tax return of the above	e nameu muividuai.	
1 Beneficiary's S	hare of Federal Taxable Income	1	31,252	This data presented for informa	tion only
3 Ordinary divided 4 a Net short-term b Net long-term 5 Business / Not a Income b Depreciation c Depletion d Amortization 6 Rental and Para Income b Depreciation c Depletion d Amortization d Amortization d Amortization d Amortization d	assive	3 4 a b 5 a c d 6 a b	23,924	Net amount to: Form IA	126, line 3 line 6 line 6 1040, line 10 or 126, line 10
a Excess deductb Short-term cac Long-term ca	n the Final Year of Estate / Trust tions on termination pital loss carryover pital loss carryover loss (NOL) carryover	b		Schedule A, line 21 Form IA 1040, line 6 or IA 126, Form IA 1040, line 6 or IA 126, Form IA 1040, line 24 or IA 126	line 6
8 Tax Preference	Items				
b Depletionc Amortizationd Exclusion iter	depreciation	b	179	Form IA 6251 Form IA 6251 Form IA 6251 Form IA 8801	
9 Other Items				This data appointed for informer	tion only
a Tax-exempt i b Estate tax de	duction	9 a b		This data presented for informa This data presented for informa This data presented for informa	tion only

Additional Information:

9706 ELMER H BRUNSTING DECEDENTS TR DTD

27-6453100

lowa Statements

FYE: 12/31/2010

Statement 1 - Form IA 1041, Page 2, Schedule D - Taxes

Description	Amount
PAGE 1 - TAX EXPENSE	\$0
FEDERAL TAXES PAID ALLOCATED TO NON-IOWA INCOME	123 -34
TOTAL IOWA TAX EXPENSE	\$89

Kroese & Kroese P.C. 540 N Main Ave Sioux Center, IA 51250-1824 712-722-3375

This PDF contains the documents listed below. Click a link to jump to the corresponding document.

Documents for: ELMER H BRUNSTING DECEDENTS TR DTD Tax Documents

US Tax Return (12/31/10) - Form 1041, Page 1

US Tax Return (12/31/10) - Form 1041, Page 2

US Tax Return (12/31/10) - Schedule I, Page 1

US Tax Return (12/31/10) - Schedule I, Page 2

US Tax Return (12/31/10) - Schedule D, Page 1

US Tax Return (12/31/10) - Schedule D, Page 2

US Tax Return (12/31/10) - Schedule D-1, Page 2

US Tax Return (12/31/10) - Schedule D-1, Page 2

US Tax Return (12/31/10) - Schedule E, Page 1 - FARMLAND

US Tax Return (12/31/10) - Schedule K-1, Page 1 - NELVA BRUNSTING

US Tax Return (12/31/10) - Required Statements

Date PTIN Print/Type preparer's name Preparer's signature Check ____ if P00144154 Paid RICHARD K RIKKERS CPA 08/29/11 RICHARD K RIKKERS CPA self-employed Firm's EIN ▶ 42-1277139 KROESE & KROESE P.C. Preparer Firm's name 540 NORTH MAIN AVENUE Use Only IA 51250-1824 712-722-3375 SIOUX CENTER,

Form 1041 (2010)

3640 m/6	1041 (2010) ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100		Pag	e Z
Sc	hedule A Charitable Deduction. Do not complete for a simple trust or a pooled income fu	<u>ınd.</u>		
1	Amounts paid or permanently set aside for charitable purposes from gross income (see page 25)	1_		
2	Tax-exempt income allocable to charitable contributions (see page 25 of the instructions)	2		
3	Subtract line 2 from line 1	3 .		
4	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes	4	File Copy	
5	Add lines 3 and 4	5		
6	Section 1202 exclusion allocable to capital gains paid or permanently set aside for chantable			
	purposes (see page 25 of the instructions)	6		
7	Charitable deduction. Subtract line 6 from line 5. Enter here and on page 1, line 13	7		
Sc	hedule B Income Distribution Deduction			
1	Adjusted total income (see page 25 of the instructions)	1	81,77	74
2	Adjusted tax-exempt interest	2	2,07	
3	Total net gain from Schedule D (Form 1041), line 15, column (1) (see page 26 of the instructions)	3	270	Ö
4	Enter amount from Schedule A, line 4 (minus any allocable section 1202 exclusion)	4		
_	Capital gains for the tay year included an Schedula A. line 1 (see name 26 of the instructions)	5	 -	0
5	Capital gains for the tax year included on Schedule A, line 1 (see page 26 of the instructions)	├	-	
6	Enter any gain from page 1, line 4, as a negative number. If page 1, line 4, is a loss, enter the loss	١.	50.50	2 2
_	as a positive number	6	-50,52	<u>. </u>
7	Distributable net income. Combine lines 1 through 6. If zero		22.20	
	or less, enter -0-	7	33,32	<u>''2</u>
8	If a complex trust, enter accounting income for the tax year as	100		
	determined under the governing instrument and applicable local law 8 33,322			
9	Income required to be distributed currently	9	33,32	<u> 2:</u>
10	Other amounts paid, credited, or otherwise required to be distributed	10		0
11	Total distributions. Add lines 9 and 10. If greater than line 8, see page 26 of the instructions	11	33,32	2
12	Enter the amount of tax-exempt income included on line 11	12	2,07	0
13	Tentative income distribution deduction. Subtract line 12 from line 11	13	31,25	52
14	Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0-	14	31,25	52
15	Income distribution deduction. Enter the smaller of line 13 or line 14 here and on page 1, line 18	15	31,25	
Sc	hedule G Tax Computation (see page 27 of the instructions)			
1	Tax: a Tax on taxable income (see page 27 of the instructions) 1a 7,218			
	b Tax on lump-sum distributions. Attach Form 4972 1b			
	c Alternative minimum tax (from Schedule I (Form 1041), line 56) 1c			
	d Total. Add lines 1a through 1c	1d	7,21	8
2a	Foreign tax credit. Attach Form 1116 2a		<i></i>	
ь	General business credit. Attach Form 3800 2b			
c	Credit for prior year minimum tax. Attach Form 8801	1		
ď				
	Total and the Add Free On the sub-Od		-	Λ
3	Total credits. Add lines 2a through 2d	3	7,21	$\frac{0}{0}$
4	Subtract line 3 from line 1d. If zero or less, enter -0-	4	1,21	<u>. 0</u>
5	Recapture taxes. Check if from: Form 4255 Form 8611	5	<u> </u>	
6	Household employment taxes. Attach Schedule H (Form 1040)	6		
7	Total tax. Add lines 4 through 6.			_
	Enter here and on page 1, line 23	7	7,21	
	Other Information			10
1	Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the allocation of expenses		X	
	Enter the amount of tax-exempt interest income and exempt-interest dividends ▶ \$ 2,070 SEI	SŢ	'MT 1 1 1 1 1 1 1 1 1 1	
2	Did the estate or trust receive all or any part of the earnings (salary, wages, and other compensation) of any		'MT 1	
	individual by reason of a contract assignment or similar arrangement?		1 1 .	X
3	At any time during calendar year 2010, did the estate or trust have an interest in or a signature or other authority			
	over a bank, securities, or other financial account in a foreign country?			Χ
	See page 29 of the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the			
	rm r de de la companya de la company			
4	name of the foreign country During the tax year, did the estate or trust receive a distribution from, or was it the grantor of, or transferor to, a			#11313
4			.	v
5	foreign trust? If "Yes," the estate or trust may have to file Form 3520. See page 29 of the instructions Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see			<u>X</u>
	page 29 for required attachment			Χ
6	If this is an estate or a complex trust making the section 663(b) election, check here (see page 29)			
7 8	To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see page 29)		>	Ţ.
0	estate, and check here		💆 🗀 🎏	
9	Are any present or future trust beneficiaries skip persons? See page 29 of the instructions			X
DAA			Form 1041 (20	10)

SCHEDULE I (Form 1041)

Alternative Minimum Tax—Estates and Trusts

▶ Attach to Form 1041. See the separate instructions for Schedule I (Form 1041).

OMB No. 1545-0092

2010

Department of the Treasury Internal Revenue Service

Employer identification number Name of estate or trust File Copy ELMER H BRUNSTING DECEDENTS TR DTD 4-1-09 AS EST UTD 10-10-96 Estate's or Trust's Share of Alternative Minimum Taxable Income Adjusted total income or (loss) (from Form 1041, line 17) 1 1 2 3 3 Miscellaneous itemized deductions (from Form 1041, line 15b) 4 4 5 Depletion (difference between regular tax and AMT) 6 Net operating loss deduction. Enter as a positive amount 7 7 179 Interest from specified private activity bonds exempt from the regular tax 8 8 Qualified small business stock (see page 2 of the instructions) 9 Exercise of incentive stock options (excess of AMT income over regular tax income) 10 Other estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A) 11 11 Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6) 12 12 Disposition of property (difference between AMT and regular tax gain or loss) 13 13 Depreciation on assets placed in service after 1986 (difference between regular tax and AMT) 14 14 Passive activities (difference between AMT and regular tax income or loss) 15 15 Loss limitations (difference between AMT and regular tax income or loss) 16 16 Circulation costs (difference between regular tax and AMT) 17 17 Long-term contracts (difference between AMT and regular tax income) 18 18 Mining costs (difference between regular tax and AMT) 19 19 Research and experimental costs (difference between regular tax and AMT) 20 Income from certain installment sales before January 1, 1987 21 21 Intangible drilling costs preference 22 22 Other adjustments, including income-based related adjustments 23 23 Alternative tax net operating loss deduction (See the instructions for the limitation that applies.) 24 24 Adjusted alternative minimum taxable income. Combine lines 1 through 24 953 25 25 Note: Complete Part II below before going to line 26. Income distribution deduction from Part II, line 44 26 Estate tax deduction (from Form 1041, line 19) 27 27 28 31,431 28 Add lines 26 and 27 Estate's or trust's share of alternative minimum taxable income. Subtract line 28 from line 25 29 If line 29 is: • \$22,500 or less, stop here and enter -0- on Form 1041, Schedule G, line 1c. The estate or trust is not liable for the alternative minimum tax. • Over \$22,500, but less than \$165,000, go to line 45. \$165,000 or more, enter the amount from line 29 on line 51 and go to line 52. Part II Income Distribution Deduction on a Minimum Tax Basis 81**,**953 Adjusted alternative minimum taxable income (see page 6 of the instructions) 30 Adjusted tax-exempt interest (other than amounts included on line 8) Total net gain from Schedule D (Form 1041), line 15, column (1). If a loss, enter -0-32 32 Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable 33 purposes (from Form 1041, Schedule A, line 4) 33 Capital gains paid or permanently set aside for charitable purposes from gross income (see page 6 of the instructions) 34 34 Capital gains computed on a minimum tax basis included on line 25 50,522) 35 35 Capital losses computed on a minimum tax basis included on line 25. Enter as a positive amount 36 36 Distributable net alternative minimum taxable income (DNAMTI). Combine lines 30 through 36. If zero or less, enter -0-37 Income required to be distributed currently (from Form 1041, Schedule B, line 9) 38

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Other amounts paid, credited, or otherwise required to be distributed (from Form 1041, Schedule B, line 10)

Total distributions. Add lines 38 and 39

Tax-exempt income included on line 40 (other than amounts included on line 8)

Tentative income distribution deduction on a minimum tax basis. Subtract line 41 from line 40

Schedule I (Form 1041) (2010)

33,322

31,431

1,891

38

39

40

39

40

41

Sched	Iule I (Form 1041) (2010) ELMER H BRUNSTING DECEDENTS TR D'	ID 27-6453.	100	Page 2
Pa	Income Distribution Deduction on a Minimum Tax Basis (continue)	nued)		
43	Tentative income distribution deduction on a minimum tax basis. Subtract line 31 from line 37.			
	If zero or less, enter -0-		43	31,431
44	Income distribution deduction on a minimum tax basis. Enter the smaller of line 42 or line 4	43.	<u> </u>	
8393 <u>518</u> 66	Enter here and on line 26	<u> </u>	44	le Сору 431
Pa	nt III Alternative Minimum Tax		7850	
45	Exemption amount		45	22,500
46	Enter the amount from line 29	50,52		
47	Phase-out of exemption amount 47	75,00	3999938999	
48	Subtract line 47 from line 46. If zero or less, enter -0-		_0	
49	Multiply line 48 by 25% (.25)		49	00 500
50	Subtract line 49 from line 45. If zero or less, enter -0-		50	22,500
51	Subtract line 50 from line 46		51	28,022
52	Go to Part IV of Schedule I to figure line 52 if the estate or trust has qualified dividends or has a			
	gain on lines 14a and 15 of column (2) of Schedule D (Form 1041) (as refigured for the AMT, if			
	necessary). Otherwise, if line 51 is—			
	• \$175,000 or less, multiply line 51 by 26% (.26).			2 050
	Over \$175,000, multiply line 51 by 28% (.28) and subtract \$3,500 from the result			3,858
53	Alternative minimum foreign tax credit (see page 7 of the instructions)			3,858
54	Tentative minimum tax. Subtract line 53 from line 52			
55	Enter the tax from Form 1041, Schedule G, line 1a (minus any foreign tax credit from Schedule		55	7,218
56	Alternative minimum tax. Subtract line 55 from line 54. If zero or less, enter -0 Enter here an	d		C
D.	######################################	· · · · · · · · · · · · · · · · · · ·	. 56	
	Line 52 Computation Using Maximum Capital Gains Rates Caution: If you did not complete Part V of Schedule D (Form 1041), the Schedule D Tax Work			
	or the Qualified Dividends Tax Worksheet, see page 8 of the instructions before completing this	•		
57	Enter the amount from line 51	part.	57	28,022
58	Enter the amount from Schedule D (Form 1041), line 22, line 13 of the		31	20,022
30	Schedule D Tax Worksheet, or line 4 of the Qualified Dividends Tax			
	Worksheet, whichever applies (as refigured for the AMT, if necessary) 58	50,52	22	
59	Enter the amount from Schedule D (Form 1041), line 14b, column (2) (as			
33	refigured for the AMT, if necessary). If you did not complete Schedule D			
	for the regular tax or the AMT, enter -0-	•		
60	If you did not complete a Schedule D Tax Worksheet for the regular tax			
•	or the AMT, enter the amount from line 58. Otherwise, add lines 58 and			
	59 and enter the smaller of that result or the amount from line 10 of the			
	Schedule D Tax Worksheet (as refigured for the AMT, if necessary) 60	50,52	22	
61	Enter the smaller of line 57 or line 60		61	28,022
62	Subtract line 61 from line 57		62	<u></u>
63	If line 62 is \$175,000 or less, multiply line 62 by 26% (.26). Otherwise, multiply line 62 by 28%			
	(.28) and subtract \$3,500 from the result		63	
64	Maximum amount subject to the 0% rate	2,30	00	
65	Enter the amount from line 23 of Schedule D (Form 1041), line 14 of the			
	Schedule D Tax Worksheet, or line 5 of the Qualified Dividends Tax			
	Worksheet on page 27 of the Instructions for Form 1041, whichever			
	applies (as figured for the regular tax). If you did not complete	-		
	Schedule D or either worksheet for the regular tax, enter -0-			
66	Subtract line 65 from line 64. If zero or less, enter -0-	2,30		
67	Enter the smaller of line 57 or line 58	28,02		
68	Enter the smaller of line 66 or line 67	2,30		
69	Subtract line 68 from line 67	25,72	22	
70	Multiply line 69 by 15% (.15)		70	3,858
	If line 59 is zero or blank, skip lines 71 and 72 and go to line 73. Otherwise, go to line 71.	1		
71	Subtract line 67 from line 61	<u></u>		
72	Multiply line 71 by 25% (.25)		72	
73	Add lines 63, 70, and 72		. 73	3,858
74	If line 57 is \$175,000 or less, multiply line 57 by 26% (.26). Otherwise, multiply line 57 by 28% (.	28)		
	and subtract \$3,500 from the result			7,286
75	Enter the smaller of line 73 or line 74 here and on line 52		75 1	7 R S S

SCHEDULE D (Form 1041)

Attach to Form 1041, Form 5227, or Form 990-T. See the Instructions for schedule D (Form 1041) (also for Form 5227 or Form 990-T, if applicable).

OMB No. 1545-0092

2010

Department of the Treasury Internal Revenue Service Name of estate or trust

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

File Copy 27-6453100

Note: Form 5227 filers need to complete only Parts I and II. Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less (f) Gain or (loss) for the entire year Subtract (e) from (d) (a) Description of property (b) Date acquired (c) Date sold (e) Cost or other basis (d) Sales price (Example: 100 shares 7% preferred of "Z" Co.) (mo., day, yr.) (mo., day, yr.) (see instructions) 1a Enter the short-term gain or (loss), if any, from Schedule D-1, line 1b 1b Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824 2 2 Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts 3 3 Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 2009 Capital Loss Carryover Worksheet 4 Net short-term gain or (loss). Combine lines 1a through 4 in column (f). Enter here and on line 13, column (3) on the back Long-Term Capital Gains and Losses - Assets Held More Than One Year Part II (f) Gain or (loss) for (b) Date acquired (e) Cost or other basis (a) Description of property (c) Date sold the entire year Subtract (e) from (d) (d) Sales price (Example: 100 shares 7% preferred of "Z" Co.) (mo., day, yr.) (mo., day, yr.) (see instructions) 6a INVESCO VK INTERNATIONAL GRT FUNDY 06/08/10 2,933 2,234 699 INHERIT BRANDYWINE BLUE FUND **VARIOUS** 2,945 2,220 INHERIT 725 CHEVRON CORP INHERIT 06/03/10 69,378 62,556 6,822 CITIGROUP INC INHERIT 06/03/10 10,217 6,682 3,535 COLUMBIA MID CAP VALUE FUND 2,992 INHERIT VARIOUS 1,827 1,165 37,391 Enter the long-term gain or (loss), if any, from Schedule D-1, line 6b 6b Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824 7 Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts 8 8 Capital gain distributions SEE STATEMENT 2 185 9 Gain from Form 4797, Part I 10 10 Long-term capital loss carryover. Enter the amount, if any, from line 14 of the 2009 Capital Loss 11 Carryover Worksheet 11 Net long-term gain or (loss). Combine lines 6a through 11 in column (f). Enter here and on line 14a, 12 50,522 column (3) on the back

Capital Gains and Losses

For Paperwork Reduction Act Notice, see the Instructions for Form 1041.

Schedule D (Form 1041) 2010

Schedule D (Form 1041) 2010 ELMER H BRUNSTING DECEDENT:	S TR DTD	27-6453100	Page 2
302 (COVID-1) (300 (600 (600 600 600 600 600 600 600 600	l) Beneficiaries' (see instr.)	(2) Estate's or trust's	(3) Total
13 Net short-term gain or (loss) 13			
14 Net long-term gain or (loss):		<u> </u>	
a Total for year 14a	-,	50,522	ile Copy ⁵²²
b Unrecaptured section 1250 gain (see line 18 of the wrksht.) 14b		100	
c 28% rate gain 14c			
15 Total net gain or (loss). Combine lines 13 and 14a	····	50,522	50 , 522
Note: If line 15, column (3), is a net gain, enter the gain on Form 1041, line 4 (or Form 9	90-T, Part I, line 4a).	If lines 14a and 15, column (2), are net
gains, go to Part V, and do not complete Part IV. If line 15, column (3), is a net loss, com	nplete Part IV and the	e Capital Loss Carryover W	orksheet, as
necessary.			
Part IV Capital Loss Limitation			
16 Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-T, Part I, line 4	tc, if a trust), the sm	aller of:	
a The loss on line 15, column (3) or b \$3,000		16 (
Note: If the loss on line 15, column (3), is more than \$3,000, or if Form 1041, page 1, lin			the Capital
Loss Carryover Worksheet on page 7 of the instructions to figure your capital loss carry			•
Part V Tax Computation Using Maximum Capital Gains Rate			
Form 1041 filers. Complete this part only if both lines 14a and 15 in column (2) are gain		ntered in Part I or Part II and	there is an
entry on Form 1041, line 2b(2), and Form 1041, line 22, is more than zero.	,		
Caution: Skip this part and complete the worksheet on page 8 of the instructions if:			
Either line 14b, col. (2) or line 14c, col. (2) is more than zero, or			
■ Both Form 1041, line 2b(1), and Form 4952, line 4g are more than zero.			
Form 990-T trusts. Complete this part only if both lines 14a and 15 are gains, or qualified	ed dividends are incl	uded in income in Part Lof Fo	orm 990-T
and Form 990-T, line 34, is more than zero. Skip this part and complete the worksheet o			
14c, col. (2) is more than zero.	page e er ale mea	acadine it charter mile 146, con	(2) 01 1110
17 Enter taxable income from Form 1041, line 22 (or Form 990-T, line 34)	17	50,422	
18 Enter the smaller of line 14a or 15 in column (2)		30/122	
	,522		
	7522		
19 Enter the estate's or trust's qualified dividends from			
Form 1041, line 2b(2) (or enter the qualified dividends			
included in income in Part I of Form 990-T)	,522		
	, 322		
21 If the estate or trust is filing Form 4952, enter the			
amount from line 4g; otherwise, enter -0-	0	FO FOO	
Subtract line 21 from line 20. If zero or less, enter -0-		50,522	
Subtract line 22 from line 17. If zero or less, enter -0-	23	U	
		200	
Enter the smaller of the amount on line 17 or \$2,300	24	2,300	
25 Is the amount on line 23 equal to or more than the amount on line 24?			
Yes. Skip lines 25 through 26; go to line 27 and check the "No" box.			
X No. Enter the amount from line 23			
26 Subtract line 25 from line 24	26	2,300	
27 Are the amounts on lines 22 and 26 the same?	1	50 400	
Yes. Skip lines 27 through 30; go to line 31. X No. Enter the smaller of line 17 or li	ine 22 27	50,422	
Enter the amount from line 26 (If line 26 is blank, enter -0-)	28	2,300	
29 Subtract line 28 from line 27		48,122	
30 Multiply line 29 by 15% (.15)		30	7,218
Figure the tax on the amount on line 23. Use the 2010 Tax Rate Schedule for Esta	ates and Trusts		
(see the Schedule G instructions in the instructions for Form 1041)		31	
		1	
32 Add lines 30 and 31		32	7,218
Figure the tax on the amount on line 17. Use the 2010 Tax Rate Schedule for Esta			
(see the Schedule G instructions in the instructions for Form 1041)		33	16,623
Tax on all taxable income. Enter the smaller of line 32 or line 33 here and on Fo			
G, line 1a (or Form 990-T, line 36)		34	7,218
			lule D (Form 1041) 2010

Schedule D-1 (Form 1041) 2010

Page 2

Name of estate or trust as shown on Form 1041. Do not enter name and employer identification number if shown on the other side $ELMER\ H\ BRUNSTING\ DECEDENTS\ TR\ DTD$

Employer identification number

4-1-09 AS EST UTD 10-10-96

27-6453100

			ld More Than One Y		
(a) Description of property (Example: 100 sh. 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	Subtract (e) from (d)
DWS SMALL CAP VALU					
	INHERIT	VARIOUS	1,890	1,118	7
DALLAS TX AREA RAE		06/05/10	10 055	0 0 0 0	
DG DDU MEDI NIMIO (1)	INHERIT	06/07/10	10,057	9,875	18
DC REV MEDLANTIC/H		B	10 000	10 010	7.
DODGE & COX INTL S	INHERIT TOCK FUND	06/07/10	19,800	19,010	7:
DODGE & COX INTL S	INHERIT	VARIOUS	10,773	6,473	4,30
DODGE & COX INCOME		VARIOUS	10,773	0,473	4,3
DODGE & COX INCOME	INHERIT	VARIOUS	4,592	4,016	5
E I DU PONT DE NEM					
	INHERIT	06/03/10	7,274	4,527	2,7
EATON VANCE TAX MA	NAGED VAI	00,007.00			
	INHERIT	06/08/10	4,640	3,754	81
EXXON MOBIL CORP				· · · · · · · · · · · · · · · · · · ·	
	INHERIT	06/03/10	16,476	18,289	-1,8
FIDELITY NEW INSIG	HTS FD IN	STL			
	INHERIT	VARIOUS	4,590	3,128	1,4
FIDELITY INTER MUN	I INCM FI	l I			
	INHERIT	VARIOUS	6,229	5 , 986	2
FRANKLIN FED TAX F	REE INCM	ADV			
	INHERIT	06/08/10	4,572	4,234	3
FRANKLIN HIGH YLD	TAX FREE	ADV	2 222	4 656	
	INHERIT	06/08/10	2,288	1,972	3
HARTFORD DIVIDEND	& GROWTH	06/00/10	2 126	2 450	6
HAYS TX CONS INDPT	INHERIT SCH DIST	06/08/10 GO	3,136	2,450	6
HAIS IX CONS INDE	INHERIT	06/07/10	31,500	29,742	1,7
ING GLOBAL REAL ES	TATE FUND	00/07/10	31,300		±, /
ING GHODAD KEAD ES	INHERIT	VARIOUS	2,946	1,763	1,1
IN MUN PWR AGY PWF			2/340		
IN HOW I WIN HOT I WI	INHERIT	06/07/10	30,930	30,263	6
INVESTMENT CO OF A		F1		00,200	
	INHERIT	VARIOUS	6,007	4,420	1,5
PERKINS MID CAP VA	LUE FD				= 1 3
	INHERIT	06/08/10	1,594	998	5
JOHN HANCOCK INTL	CORE FD				
	INHERIT	06/08/10	1,941	1,671	2
JOHNSON & JOHNSON			t.		
	INHERIT	06/03/10	8,985	7,881	1,1
JOHNSON & JOHNSON JPMORGAN CORE BONE	FUND SEI	ECT			
JPMORGAN CORE BOND	FUND SEI INHERIT	ECT VARIOUS	8,985 3,952	7,881 3,702	
	FUND SEI INHERIT D FD SELE	ECT VARIOUS CT	3,952	3,702	2
JPMORGAN CORE BONE	FUND SEI INHERIT D FD SELE INHERIT	ECT VARIOUS			2
JPMORGAN CORE BOND	FUND SEI INHERIT D FD SELE INHERIT FD CL I	ECT VARIOUS CT VARIOUS	3,952 1,343	3,702 998	2
JPMORGAN CORE BONE JPMORGAN HIGH YIEL MFS RESEARCH INTL	FUND SEI INHERIT D FD SELE INHERIT FD CL I INHERIT	VARIOUS CT VARIOUS VARIOUS	3,952	3,702	2
JPMORGAN CORE BONE	FUND SEI INHERIT D FD SELE INHERIT FD CL I INHERIT T AUTH RE	VARIOUS CT VARIOUS VARIOUS DG	3,952 1,343 7,566	3,702 998 5,156	2 3 2,4
JPMORGAN CORE BONE JPMORGAN HIGH YIEL MFS RESEARCH INTL MONROE CNTY NY ARE	FUND SEI INHERIT D FD SELE INHERIT FD CL I INHERIT T AUTH RE INHERIT	VARIOUS CT VARIOUS VARIOUS	3,952 1,343	3,702 998	2 3 2,4
JPMORGAN CORE BONE JPMORGAN HIGH YIEL MFS RESEARCH INTL	FUND SEI INHERIT D FD SELE INHERIT FD CL I INHERIT T AUTH RE INHERIT E GROWTH	VARIOUS CT VARIOUS VARIOUS DG 06/07/10	3,952 1,343 7,566 9,357	3,702 998 5,156 8,990	2 3 2,4 3
JPMORGAN CORE BONE JPMORGAN HIGH YIEL MFS RESEARCH INTL MONROE CNTY NY ARE	FUND SEI INHERIT D FD SELE INHERIT FD CL I INHERIT T AUTH RE INHERIT	VARIOUS CT VARIOUS VARIOUS DG	3,952 1,343 7,566	3,702 998 5,156	1,10 2: 3,4: 3,6:

Name of estate or trust as shown on Form 1041. Do not enter name and employer identification number if shown on the other side ELMER H BRUNSTING DECEDENTS TR DTD

Employer identification number

4-1-09 AS EST UTD 10-10-96

27-6453100

	(b) Date		ld More Than One Y		
(a) Description of property (Example: 100 sh. 7% preferred of "Z" Co.)	acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	Subtract (e) from (d)
MUTUAL GLOBAL DISC		Z			
	INHERIT	06/08/10	2,641	2,251	39
NEW WORLD FUND CL	F1	1			
	INHERIT	VARIOUS	1,976	1,214	7.6
OPPENHEIMER INTL E		Υ	1 200	4 60 1	
	INHERIT	VARIOUS	1,923	1,684	23
OPPNHMR CMD STRAT		LY	2 725	0 046	
DIOVERS STORE OF U	INHERIT	VARIOUS	3,735	2,946	78
PIONEER FUND CL Y	TARTEDIO	TADION	7 550	E 200	2 21
PIONEER CULLEN VAL	INHERIT	VARIOUS	7,550	5,200	2,35
PIONEER CULLEN VAL			2 602	2 004	60
PROCTER & GAMBLE C	INHERIT O	06/08/10	3,602	2,904	69
PROCIER & GAMBLE C	INHERIT	06/03/10	18,600	14,216	1 20
T ROWE PRICE BLUE	CHIP GROV		10,000	14,210	4,38
I ROWE PRICE BLUE	INHERIT	06/08/10	3,154	2 226	8.
T ROWE PRICE EQUIT		FD	3,134	2,336	0 -
I KOME LKICE EGOTI	INHERIT	VARIOUS	5,883	3,907	1 07
T PRICE SUMMIT MUN		FD	3,003	<u> </u>	1,9
I PRICE SUMMII MUN	INHERIT	06/08/10	5,088	4,831	25
T ROWE PRICE NEW 1	NCOME FUN		J, 000	- 4,031	
I ROWE PRICE NEW 1	INHERIT	VARIOUS	3,884	3,498	38
TAX EXEMPT BOND FD		F1	3,004	J, 490	
TAX EXEMPT BOND PL	INHERIT	06/08/10	5,103	4,697	4(
THORNBURG LTD TERM			<u> </u>	4,037	
INOUNDORG LID IERM	INHERIT	06/08/10	3,954	3 , 779	17
THORNBURG INVT TR	VALUE FD	T 007 007 101	3, 334	3,113	
INCIMBONG INVI IN	INHERIT	VARIOUS	3,403	2,192	1,21
UNIV TX PERM UNIV	FD RFDG	VIII(1005		2,132	<u> </u>
ONLY IN ILLIAN ONLY	INHERIT	06/07/10	5,503	5,582	
	11111111111	00/07/10	3/303	3,302	
	ļ				
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	ļ	1 1	1	ŀ	

14,762

6b Total. Combine the amounts in column (f). Enter here and on Schedule D, line 6b

SCHEDULE E (Form 1040)

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

OMB No. 1545-0074

Your social security number

Department of the Treasury Internal Revenue Service Name(s) shown on return

Attach to Form 1040, 1040NR, or Form 1041.

See Instructions for Schedule E (Form 1040).

	ELMER H BRUNSTING : 4-1-09 AS EST UTD					27	-6453	ıle.	Cc	ру	1
			al Real Estate and F	Royalties Note.	If you are	in the business of	renting per	rsonal	proper	ty, use	
	T		If you are an individual, re	eport farm rental inc	come or los				40	I	
	ET DAG TAND						-		Yes	No	
Α	IOWA					listed on line 1, did use it during the ta		-	,		
^	1.0.11.1					purposes for more			Α		X
						14 days or	man bic grea	ila Ui.			
В					ĺ	10% of the total	l days rented	at			
_						fair rental value	•		В		
						(See page E-4)					\vdash
С											
_									С		
inc	ome:	ļ		Properties	-,			T	otals		
		$\overline{}$	A	В		<u>C</u>	(Ad	d colum			
	Rents received	3	26,685				3			26,	<u>685</u>
	Royalties received	4					4				
	penses:										
	Advertising	5					-				
	Auto and travel (see page E-5)	6					-!				
_	Cleaning and maintenance	7					-				
8 9	Commissions	9					$\dashv \cdots \mid$				
	Insurance Legal and other professional fees	10					\exists				
	Management fees	11					\exists				
	Mortgage interest paid to banks,	· ·	·								
	etc. (see page E-5)	12					12				
13	Other interest	13									
	Repairs	14									
15	Supplies	15									
16	Taxes	16	2,672								
17	Utilities	17									
18	Other (list)										
		18					4 1				
		 	0 670				_			_	670
	Add lines 5 through 18	19	2,672				19		٠.	Ζ,	<u>672</u>
20	Depreciation expense or				-						
24	depletion (see page E-5)	20	2,672				20				
21	rotal expenses. And lines 19 and 20	-21	2,012				1 1				
22	Income or (loss) from rental real				j						
	estate or royalty properties.										
	Subtract line 21 from line 3 (rents)										
	or line 4 (royalties). If the result is a (loss), see page E-6 to find out										
	if you must file Form 6198	22	24,013								
23	Deductible rental real estate loss.						7				
	Caution. Your rental real estate loss				İ						
	on line 22 may be limited. See page E-6 to find out if you must file Form										
	8582. Real estate professionals	1 1									
	must complete line 43 on page 2	23 (O <u>x</u>		X						0
	Income. Add positive amounts show		· · · · · · · · · · · · · · · · · · ·				24			24,	<u>013</u>
	Losses. Add royalty losses from line Total rental real estate and royalty						25 (
_0	Parts II, III, IV, and line 40 on page 2	do not apply	to you, also enter this amo	ount on Form 1040	, line 17, or					24	N12
For	Form 1040NR, line 18. Otherwise, inc Paperwork Reduction Act Notice, see			on page 2	<u> </u>	<u> </u>	26 Sch	edule			013 0) 2010
DAA	\ -								-		

Final K-1	Amended K-1

			Final K-1 Amended I	<-1	∐ עַר הַר פַ פ OMB No. 1545-0092		
Schedule K-1 (Form 1041)	2010	Pa			Current Year Income, ad Other Items		
Department of the Treasury Internal Revenue Service	For calendar year 2010, or tax year beginning	1	Interest income	11	Final year deductions		
	and ending	2a	Ordinary dividends 7,239		File Copy		
Beneficiary's Share of Credits, etc.	of Income, Deductions, See back of form and instructions.	2ъ	Qualified dividends 2,857				
	About the Estate or Trust	3	Net short-term capital gain		<u> </u>		
A Estate's or trust's employer identi	ification number	4a	Net long-term capital gain				
27-6453100 B Estate's or trust's name		4b	28% rate gain	12 A	Altemative minimum tax adjustment 179		
Estates of vasta haline		4c	Unrecaptured section 1250 gain	J	179		
4-1-09 AS EST		5	Other portfolio and nonbusiness income		113		
C Fiduciary's name, address, city, s		6	Ordinary business income	ļ			
ANITA BRUNSTIN TRUSTEE 203 BLOOMINGDA		7	Net rental real estate income 24,013	13	Condition and another annual to		
VICTORIA	TX 77904	8	Other rental income	- 13	Credits and credit recapture		
		9	Directly apportioned deductions	-			
D Check if Form 1041-T was fi	led and enter the date it was filed						
				14 A	Other information 2,070		
E Check if this is the final Form	n 1041 for the estate or trust	10	Estate tax deduction	B	90		
	About the Beneficiary			E	7,239		
F Beneficiary's identifying number 481-30-4685				H *	STMT		
G Beneficiary's name, address, city,	, state, and ZIP code						
NELVA BRUNSTI	NG						
13630 PINEROCF HOUSTON	TX 77079-5914	*See attached statement for additional information. Note. A statement must be attached showing the beneficiary's share of income and directly apportioned deductions from each business, rental real estate, and other rental activity.					
		For IRS Use Only					
H X Domestic beneficiary	Foreign beneficiary	"					

9706 ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100 Federal Statements

27-6453100

FYE: 12/31/2010

Statement 1 - Form 1041, Page 2, Question 1 - Tax Exempt Income

Payer		Municipal Bond		Private vity Bond
EDWARD JONES	\$	1,891	\$	179
	\$	1,891		179
TOTAL TAX-EXEMPT INCOME			**************************************	2,070
Statement 2 - Schedule D. Par	t II, Line 9 - Capital Gair	n Distributions		
	<u> </u>			
Description				mount
Description EDWARD JONES				mount 185

Kroese & Kroese P.C. 540 N Main Ave Sioux Center, IA 51250-1824 712-722-3375

This PDF contains the documents listed below. Click a link to jump to the corresponding document.

Documents for: ELMER H BRUNSTING DECEDENTS TR DTD Tax Documents

<u>IA Tax Return (12/31/11) - IA Form IA 1041, Page 1</u> <u>IA Tax Return (12/31/11) - IA Form IA 1041, Page 2</u>

IA Tax Return (12/31/11) - IA Schedule C

IA Tax Return (12/31/11) - IA K-1 Equivalent - NELVA BRUNSTING

IA Tax Return (12/31/11) - IA Required Statements

For C	aler	ndar Year 2011 or fiscal year beginning, and ending		lowa Fi	duciary Return
Nar	ne of	ELMER H BRUNSTING DECEDENTS TR DTD	Federal Employe		Check one:
Esta	ate o	rTrust 4-1-09 AS EST UTD 10-10-96	27-64531	00	Estate
		Address, and Title of Fiduciary	Decedent's Socia	al Security Number	
		TA BRUNSTING			₣₼₴®₫₡ℽ
		B BLOOMINGDALE CIR		:	X Complex Trust
		TORIA TX 77904	lowa County in v		
		STEE	estate is pending		Bankruptcy Estate
		of Attorney, Mailing Address (city, state, ZIP) DACE KUNZ-FREED			If trust about one:
		OO ST MARYS LANE, SUITE 230	Drobata No.		If trust, check one: X Testamentary
		STON TX 77079	Probate No.		X Testamentary
		y's Phone Number 800-229-3002			Inter Vivos
Autho	izatio	on is granted to the attorney listed above to receive confidential tax information under lowa Code	e section 421.60 to a	ct as the trust or estate's rep	resentative before the
		rtment of Revenue and to make written or oral presentations on behalf of the trust or estate.		1	<u> </u>
		or returns been filed for this estate or trust? XYes No Is Income Ta			Yes X No
is th			6 being filed?		
	1.	Dividends. Enter full amount.	1	8,092	
	2.	Interest	^{2.}		
ш		Income from partnerships and other fiduciaries. Attach supporting schedule.	3	41 020	
Ξ	4.	Net rents and royalties	4	41,938	
NCOME	5.	Net business and farm income or loss. Attach Schedules C or C-EZ and F, federal form 1040.	5	3,508	
Z		Net gain (loss) from capital assets			
		Ordinary gains (losses). Attach federal form 4797.			
		Other income. State nature of income. Total income. Add lines 1 through 8.			53,538 ▲
	_	Interest. Enter on Schedule D, page 2.			33,330 🛦
	11	Taxes. Enter on Schedule D, page 2.	11.	8,875	
	12.	Fiduciary fees. Enter on Schedule D, page 2.	12.		
	13.	Charitable deduction from income in compliance with Will or Trust instrument.			
<u> </u>		Attorney, accountant, and return preparer fees. Enter on Schedule D, page 2.			
Ó		Other deductions not subject to 2% floor. Enter on Schedule D, page 2.			
E		Allowable miscellaneous itemized deductions. Enter on Schedule D, page 2.			
E. E.		Total. Add lines 10 through 16.			8,875▲
E E	18.	Balance. Subtract line 17 from line 9		18	
voucher here.	19.	Distributions to beneficiaries. Complete Schedule B on page 2 or attach federal Schedule K-1.	19	41,155	
and v	20.	Federal estate tax attributable to income in respect of a decedent (fiduciary's share	e) 20	 	41 155
ieit s		Total. Add lines 19 and 20.			41,155 3,508
payment 		Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on final	return	22	3,300 ▲
Staple		mplete lines 23-32. Nonresidents, also complete Schedule C and enter on line 28.	00	31	
 ✓	∠3.	Compute tax from rate Schedule E, page 2. lowa lump sum tax. Attach federal Schedule 4972.	23	31	
Ã		Iowa minimum tax. Attach IA 6251.			
		Tax before credits. Add lines 23 through 25.			31
Щ		Personal exemption credit. This is a nonrefundable credit.			
ΡŪ		Out-of-state tax credit or nonresident credit. Attach copy of out-of-state return and			
Σ		Schedule IA 130 or IA 1041 Schedule C.			
ပ္ပ	29.	Motor fuel tax credit. Attach Schedule IA 4136.	29		
		Other credits. Attach IA 148 Tax Credits Schedule.		31	40
		Total credits. Add lines 27 through 30. Tay liability. Subtract line 31 from 26.			
Щ	33	Tax liability. Subtract line 31 from 26. Tax paid with additional lowa Fiduciary Income Tax Payment Voucher		33	0
2	34	Refund. If line 33 is larger than line 32, enter the difference.		34.	
×		Amount due. If line 33 is less than line 32, enter the difference.			0 🛦
7		Mail to: Fiduciary Return Processing, Iowa Department of Revenue, PO Box		-	
	DEC	CLARATION: The undersigned hereby certifies and declares that this return, and any schedules or papers attain	ched hereto, has been d	uly examined; that to the best	
	rule	wiedge and beiler of the undersigned, it is a true, correct, and complete return for the taxable year as required t s and regulations issued under authority thereof. Note: State tax information may be disclosed to tax officials of	by the income tax law of	ine State of Iowa and the	
Ĩ		inistrative purposes. nature of fiduciary or officer representing fiduciary			Date
Z	Sigr	nature of preparer other than fiduciary Preparer's ID No. Address 540	NORTH MAIN A	/ENUE	Date
S		RICHARD K RIKKERS CPA 42-1277139 SIO	UX CENTER, IA	51250-1824	04/05/12
CS					63-001a (11/16/11)

ELMER H	BRUNSTING DECEDENTS	TR DTD 27-64	453100 Fi o	duciary Schedul	<u>es A, B, D, and E</u>
Schedule A	- Background Information: Ans	wer all applicable question	ns.		
1. Date estate	e was opened or created:		_ 2. Date of dec	edent's death:	
Decedent's	business or occupation:		4 Decedent's	age at death:	
5. Was a dec	edent's final return filed?	No	6. Did will of d	ecedent create trust?	Yes No
7. Did decede	ent file IOWA return(s) up to the date of de	ath? Yes No I	f no, attach earnings sta	atement or explanatory af	File Conv
	edent's name and address:				ı iic copy
9 Name and 9	Social Security No. of decedent's spouse, if any:				
	e(s) of executor(s):				
	(s) and amount(s) of executor's fees paid	to executor(s):			
	al audit been made on prior returns of dece		Yes X No Is	s an audit now in the proc	ess? Yes X No
	nses of administration or selling expenses			Yes X No	C33:
	fiduciary withhold on income distributions			X No	
	estate/trust elect to recognize the gain or lo				X No.
Schedule E	3 - Beneficiaries' Shares of Inco	me and Credits: Attack	n additional pages as neces	sary. In lieu of Sch. B, attach	federal Sch. K-1.
		Beneficiary A	Beneficiary B	Beneficiary C	TOTALS
1. Names of	each beneficiary	1. SEE SCHED	LE K-1 EQU	IVALENT(S)	
2. Social Sec	urity Number	2.			
		3.			
4 lowa reside	ent (Yes/No)	4.			
5 Net short-t	erm capital gain	5.			3000
6 Net long-te	erm capital gain (100%)	6.			
	1 1 1 0	7.			
•	ncome subject to lowa income tax	8.			41,155
	t subject to lowa income tax	9.	 		11,100
		10.	-		
DECADOII	NG IOWA NONRESIDENT INCOME				
		11.	The second secon		
		12.	+		
	g agent's identification number	12, [<u> </u>	
Line No.		Explanation			Amount
11	TAX EXPENSE- STMT 1	· ·- ·			8,875
					, i
		•			
Schedule F	- Tax Rates				
00000.0	Taxable Income		Of E	xcess	
	Over But Not O	ver	Tax Rate	Over	
	\$0 \$1,4		(0.36% x	\$0)	
	\$1,439 \$2,8		•	1,439) 2,878)	
	\$2,878 \$5, ⁻ \$5,756 \$12, ⁰		,	2,878) 5,756)	
	\$12,951 \$21,5	585 \$409.26 +	(6.12% x \$1	2,951)	
	\$21,585 \$28,7		,	1,585) 8,780)	
	\$28,780 \$43,170 \$64,7		•	8,780) 3,170)	
	· · ·	ver \$4,091.95 +		4,755)	
					63-001b (09/21/11)

2011 IA 1041 Schedule C Computation of Nonresident's Tax Credit

Name of Estate or Trust		Federal Identification No.	File Copy
ELMER H BRUNSTING DECEDENTS TR DTD		27-6453100	
4-1-09 AS EST UTD 10-10-96		Column B	Column A
		All Source (from IA 1041)	Iowa Source
Ordinary dividend income	1.	8,092	
2. Taxable interest income	2.		
Income from partnerships and other fiduciaries	3.		
4. Net rents and royalties	4.	41,938	41,938
5. Net business and farm income (loss)	5.		
Net gain (loss) from capital assets	6.	3,508	
7. Ordinary gains (losses) from federal form 4797	7.		
8. Other income	8.		
9. Total income	9.	53,538	41,938
10. Distribution to beneficiaries	10.	41,155	34,498
11. Undistributed Net income (subtract line 10 from line 9)	11.	12,383	7,440
12. Iowa income percentage: divide column A of line 11 by column B of line 11 and			
enter percentage rounded to the nearest tenth of a percent.			
This can be no more than 100.0% and no less than 0.0%	12.		60.1
13. Nonresidential credit percentage (subtract line 12 from 100.0%)	13.		39.9
14. Iowa tax on total income from line 23, IA 1041	14.		31
15. Personal exemption credit from line 27, IA 1041	15.		\$ 40.00
16. Tax after credits (subtract line 15 from line 14)	16.		
17. Nonresident tax credit (multiply line 16 by line 13 and enter on line 28, IA 1041)	17.		

Income should be reported using the criteria in the instructions to Form IA 126.

Iowa Schedule K-1 Equivalent

		iowa Scrie	;uu	ie N-i Equivaleili	<u>.</u>	
Form	· IA 1041					2011
		For calendar year 2011, or tax year beginnir	ng	, and	dending	
	of trust					Amended K-1
		STING DECEDENTS TR DTD			<u> </u>	
		T UTD 10-10-96			Control Cont	el Copy
Benefi	ciary's identifying	number ▶ 481-30-4685		Estate's or trust's EIN	▶ 27-6453100	
Benefic	ciary's name, address	s, and ZIP code		Fiduciary's name, address	s, and ZIP code	
				ANITA BRUNS	TING	
	LVA BRUNST			TRUSTEE		
	630 PINERO			2003 BLOOMI		
НО	USTON	TX 77079-5914		VICTORIA	TX 779	04
	Resident state	TEXAS				
		Enter the following items on the state	inco	me tax return of the above	ve named individual.	
1	Beneficiary's Share	of Federal Taxable Income	1	50,030	This data presented for informa	tion only
1	ncome			ı		
2	Interest		2		Schedule B, Part I or IA 126, lin	e 2
3	Ordinary dividends	.,,,,	3		Schedule B, Part II or IA 126, lin	ne 3
4 a	Net short-term cap	tal gains 4	а		Form IA 1040, line 6 or IA 126,	line 6
b	Net long-term capit	al gains	b		Form IA 1040, line 6 or IA 126,	line 6
5	Business / Nonpas	sive				
а	Income	5	a		コ	
b	Depreciation		ь		Net amount to: Form IA	1040, line 10 or
С	Depletion		c		Form IA	126, line 10
d			d			
6	Rental and Passive	;				
а	Income	6	a	34,498	٦	
b			b		Net amount to: Form IA	1040, line 10 or
С	Danielian		c		Form IA	126, line 10
d	Amortization		d			
7 1	Distributions in the	Final Year of Estate / Trust				
а	Excess deductions	on termination 7	а		Schedule A, line 21	
b	Short-term capital		b		Form IA 1040, line 6 or IA 126,	line 6
C	Long-term capital l		С		Form IA 1040, line 6 or IA 126,	line 6
d	Net operating loss	(NOL) carryover	ď		Form IA 1040, line 14 or IA 126	, line 14
8	Tax Preference Iten	ns				
а	Accelerated depre	ciation 8	а		Form IA 6251	
b	Depletion		b		Form IA 6251	
С	Amortization		С		Form IA 6251	
d	Exclusion items		ď		Form IA 8801	
9 (Other Items					
а	Tax-exempt interes	st9	а		This data presented for informa-	tion only
b			b		This data presented for informa	tion only
С	Withholding		С		This data presented for informa	tion only

c Withholding Additional Information:

9706 ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100

FYE: 12/31/2011

lowa Statements

Statement 1 - Form IA 1041, Page 2, Schedule D - Taxes

Description	A	mount
PAGE 1 - TAX EXPENSE	\$	0
FEDERAL TAXES PAID		8,875
TOTAL IOWA TAX EXPENSE	\$	8,875

Kroese & Kroese P.C. 540 N Main Ave Sioux Center, IA 51250-1824 712-722-3375

This PDF contains the documents listed below. Click a link to jump to the corresponding document.

Documents for: ELMER H BRUNSTING DECEDENTS TR DTD Tax Documents

US Tax Return (12/31/11) - Form 1041, Page 1

US Tax Return (12/31/11) - Form 1041, Page 2

US Tax Return (12/31/11) - Schedule I. Page 1

US Tax Return (12/31/11) - Schedule I, Page 2

US Tax Return (12/31/11) - Schedule D, Page 1

US Tax Return (12/31/11) - Schedule D, Page 2

US Tax Return (12/31/11) - Schedule E, Page 1 - IOWA

US Tax Return (12/31/11) - Schedule K-1, Page 1 - NELVA BRUNSTING

US Tax Return (12/31/11) - Required Statements

_ [18	Income distribution d	eduction (from Sch. B, line 15). Attach Schedu	les K-1 (Form 1041)					18		50	, 030
-	19	Estate tax deduc	tion including certain generation-skippir	ng taxes (attach comput	tation)				19	_		
- 1	20								20			100
l	21		rough 20						21		50	,130
	22		e. Subtract line 21 from line 17. If						22		3	,408
	23								23			207
	24	Payments: a	2011 estimated tax payments an	d amount applied fro	m 2010 return				24a		7	,120
₹		b Estimated tax	payments allocated to beneficiarie	s (from Form 1041-1)				24b			
Payments		Subtract fine 24							24c		7	,120
<u></u>	(d Tax paid with I	Form 7004 (see instructions)						24d			
<u>Б</u>	•	Federal income	e tax withheld. If any is from Form	(s) 1099, check					24e			
and			ts: f Form 2439						24h			
	25		ts. Add lines 24c through 24e, and						25		7	,120
Тах	26		penalty (see instructions)						26			
-	27	Tax due. If line	e 25 is smaller than the total of line	es 23 and 26, enter a	mount owed				27			
	28		If line 25 is larger than the total of						28		6	,913
	29	Amount of line	28 to be: a Credited to 2012 e	estimated tax		; b F	Refunded	>	29		6	,913
Sign Here	- I &		declare that I have examined this return, included beclaration of preparer (other than taxpayer) is	ding accompanying schedules s based on all information of	and statements, and to which preparer has any	the best of my knowledge.	owledge and	belief, i	*	return shown	ne IRS discuss with the prepa below (see in	arer
	17		or officer representing fiduciary		Pate	EIN of fiducia	ryifa finani T	cial inst	itution		X Yes	No
	Pr	int/Type preparer's nar		Preparer's signature			Date		Check	if	PTIN	
aid		CHARD K RIKKI		RICHARD K RIKKE	RS CPA		04/05		self-emplo		P001441	
repare		rm's name	KROESE & KROESE					Firm	s EIN	<u>4∠</u>	<u>-1277</u>	139
se Or	nly		540 NORTH MAIN		204					710	700 1	
	Fi	rm's address	SIOUX CENTER, IA	<u>4 51250-18</u>	324			Phor	ne no.	/12-	<u>-722-3</u>	
aa l	For P	aperwork Reduc	ction Act Notice, see the separ	ate instructions.							Form 104	1 (2011)
									BRU	JNSTIN	NG003829	9

Form	1041 (2011) ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100			F	Page 2
Sc	hedule A Charitable Deduction. Do not complete for a simple trust or a pooled income fund	l			
1	Amounts paid or permanently set aside for charitable purposes from gross income (see instructions)	1			
2	Tax-exempt income allocable to charitable contributions (see instructions)	2			
3	Subtract line 2 from line 1	3			
4	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes	4	ile Co	าทง	,
5	Add lines 3 and 4	5		777	0 7L
6	Section 1202 exclusion allocable to capital gains paid or permanently set aside for charitable				
-	purposes (see instructions)	6			
7	Charitable deduction. Subtract line 6 from line 5. Enter here and on page 1, line 13	7			
503033365	hedule B Income Distribution Deduction				
1		1		53,	538
	Adjusted total income (see instructions)	2		JJ,	<u> </u>
2	Adjusted tax-exempt interest	3			0
3	Total net gain from Schedule D (Form 1041), line 15, column (1) (see instructions)	-			
4	Enter amount from Schedule A, line 4 (minus any allocable section 1202 exclusion)	4			
5	Capital gains for the tax year included on Schedule A, line 1 (see instructions)	5			0
6	Enter any gain from page 1, line 4, as a negative number. If page 1, line 4, is a loss, enter the loss	. 1		_	
	as a positive number	6		- 3,	<u>508</u>
7	Distributable net income. Combine lines 1 through 6. If zero				
	or less, enter -0-	7		50,	<u>030</u>
8	If a complex trust, enter accounting income for the tax year as	1			
	determined under the governing instrument and applicable local law 8 50,030	1.2			
9	Income required to be distributed currently	9		50,	030
10	Other amounts paid, credited, or otherwise required to be distributed	10			0
11	Total distributions. Add lines 9 and 10. If greater than line 8, see instructions	11		50,	030
12	Enter the amount of tax-exempt income included on line 11	12			
13	Tentative income distribution deduction. Subtract line 12 from line 11	13		50,	030
14	Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0-	14		50,	
15	Income distribution deduction. Enter the smaller of line 13 or line 14 here and on page 1, line 18	15		50,	
1734155000	hedule G Tax Computation (see instructions)	13		50,	000
	207				
1	* * * * * * * * * * * * * * * * * * *				
	b Tax on lump-sum distributions. Attach Form 4972 1b				
	c Alternative minimum tax (from Schedule I (Form 1041), line 56)				007
	d Total. Add lines 1a through 1c	1d			207
2a	Foreign tax credit. Attach Form 1116				
b	General business credit. Attach Form 3800 2b				
С	Credit for prior year minimum tax. Attach Form 8801 2c				
d	Bond credits. Attach Form 8912 2d	1.00			
3	Total credits. Add lines 2a through 2d	3			0
4	Subtract line 3 from line 1d. If zero or less, enter -0-	4			207
5	Recapture taxes. Check if from: Form 4255 Form 8611	5			
6	Household employment taxes. Attach Schedule H (Form 1040)	6			
7	Total tax. Add lines 4 through 6.				
	Enter here and on page 1, line 23	7			207
	Other Information			Yes	
1	Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the allocation of expenses			1.00	Х
2	Enter the amount of tax-exempt interest income and exempt-interest dividends \(\bigsim \) \\$ Did the estate or trust receive all or any part of the earnings (salary, wages, and other compensation) of any				
-					X
,	individual by reason of a contract assignment or similar arrangement?			 	
3	At any time during calendar year 2011, did the estate or trust have an interest in or a signature or other authority				37
	over a bank, securities, or other financial account in a foreign country?			100000	X
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the				
	foreign country ▶				
4	During the tax year, did the estate or trust receive a distribution from, or was it the grantor of, or transferor to, a				1
_	foreign trust? If "Yes," the estate or trust may have to file Form 3520. See instructions				X
5	Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see the instructions for required attachment				Х
6	If this is an estate or a complex trust making the section 663(b) election, check here (see instructions)		•		
7	To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see instructions)				
8	If the decedent's estate has been open for more than 2 years, attach an explanation for the delay in closing the estate, and check here		\sim	200	
9	Are any present or future trust beneficiaries skip persons? See instructions			**************************************	Χ
DAA			Form	1041 (

SCHEDULE I (Form 1041)

Alternative Minimum Tax—Estates and Trusts

▶ Attach to Form 1041. See the separate instructions for Schedule I (Form 1041).

OMB No. 1545-0092 2011

Department of the Treasury Internal Revenue Service Name of estate or trust

Employer identification number File Copy ELMER H BRUNSTING DECEDENTS TR DTD 4-1-09 AS EST UTD 10-10-96

4	-1-09 AS EST UTD 10-10-96	27-64	53100	
P	art I Estate's or Trust's Share of Alternative Minimum Taxable Income			
1	Adjusted total income or (loss) (from Form 1041, line 17)	1		53 , 538
2	Interest			
3	Taxes	3	3	
4	Miscellaneous itemized deductions (from Form 1041, line 15b)	4	<u> </u>	
5	Refund of taxes	5	<u>; (</u>	
6	Depletion (difference between regular tax and AMT)		i	
7	Net operating loss deduction. Enter as a positive amount	7	,	
8	Interest from specified private activity bonds exempt from the regular tax	_ 8	3	
9	Qualified small business stock (see instructions)	9		
10	Exercise of incentive stock options (excess of AMT income over regular tax income)	1	0	
11	Other estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	1	1	
12	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)		2	
13	Disposition of property (difference between AMT and regular tax gain or loss)	1	3	
14	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	1	4	
15	Passive activities (difference between AMT and regular tax income or loss)		5	
16	Loss limitations (difference between AMT and regular tax income or loss)	1	6	
17	Circulation costs (difference between regular tax and AMT)	1	7	
18	Long-term contracts (difference between AMT and regular tax income)	1	8	
19	Mining costs (difference between regular tax and AMT)	1	9	· · · · · · · · · · · · · · · · · · ·
20	Research and experimental costs (difference between regular tax and AMT)	2	0	
21	Income from certain installment sales before January 1, 1987	2	1 (
22	Intangible drilling costs preference		2	
23	Other adjustments, including income-based related adjustments	2	3	
24	Alternative tax net operating loss deduction (See the instructions for the limitation that applies.)	2	4 (
25	Adjusted alternative minimum taxable income. Combine lines 1 through 24	2	5	53 , 538
	Note: Complete Part II below before going to line 26.			
26	Income distribution deduction from Part II, line 44 26 50,	030		
27	Estate tax deduction (from Form 1041, line 19)			
28	Add lines 26 and 27		8	50,030
29	Estate's or trust's share of alternative minimum taxable income, Subtract line 28 from line 25	2	9	3,508
	If line 29 is:			
	• \$22,500 or less, stop here and enter -0- on Form 1041. Schedule G. line 1c. The estate or			

- \$22,500 or less, stop here and enter -0- on Form 1041, Schedule G, line 1c. The estate or trust is not liable for the alternative minimum tax.
- Over \$22,500, but less than \$165,000, go to line 45.

• \$165,000 or more, enter the amount from line 29 on line 51 and go to line 52

Pa	Income Distribution Deduction on a Minimum Tax Basis		
30	Adjusted alternative minimum taxable income (see instructions)	30	53,538
31	Adjusted tax-exempt interest (other than amounts included on line 8)	31	
32	Total net gain from Schedule D (Form 1041), line 15, column (1). If a loss, enter -0-	32	
33	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable		
	purposes (from Form 1041, Schedule A, line 4)	33	
34	Capital gains paid or permanently set aside for charitable purposes from gross income (see instructions)	34	
35	Capital gains computed on a minimum tax basis included on line 25	35 (3,508)
36	Capital losses computed on a minimum tax basis included on line 25. Enter as a positive amount	36	
37	Distributable net alternative minimum taxable income (DNAMTI). Combine lines 30 through 36. If zero or less, enter -0-	37	50,030
38	Income required to be distributed currently (from Form 1041, Schedule B, line 9)	38	50,030
39	Other amounts paid, credited, or otherwise required to be distributed (from Form 1041, Schedule B, line 10)	39	
40	Total distributions. Add lines 38 and 39	40	50,030
41	Tax-exempt income included on line 40 (other than amounts included on line 8)	41	
42	Tentative income distribution deduction on a minimum tax basis. Subtract line 41 from line 40	42	50,030

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Schedule i (Form 1041) (2011)

Sched	ule I (Form 1041) (2011) ELMER H BRUNSTING DECEDENTS TR	DTD 27-645310	0	Page 2
Pa	Income Distribution Deduction on a Minimum Tax Basis (con	tinued)		
43	Tentative income distribution deduction on a minimum tax basis. Subtract line 31 from line 37			
	If zero or less, enter -0-		43	50,030
44	Income distribution deduction on a minimum tax basis. Enter the smaller of line 42 or lin	ne 43.		. Harring the second of the se
	Enter here and on line 26	,,,	44	ile Copy ⁰³⁰
Pa	rt III Alternative Minimum Tax		- 41	
45	Exemption amount		45	22 , 500
46	Enter the amount from line 29	16		
47		75,000		
48		18		
49	Multiply line 48 by 25% (.25)		49	
50	Subtract line 49 from line 45. If zero or less, enter -0-		50	
51	Subtract line 50 from line 46		51	
52	Go to Part IV of Schedule I to figure line 52 if the estate or trust has qualified dividends or has	s a		
	gain on lines 14a and 15 of column (2) of Schedule D (Form 1041) (as refigured for the AMT,	if		
	necessary). Otherwise, if line 51 is			
	• \$175,000 or less, multiply line 51 by 26% (.26).			
	• Over \$175,000, multiply line 51 by 28% (.28) and subtract \$3,500 from the result		52	
53	Alternative minimum foreign tax credit (see instructions)		53	
54	Tentative minimum tax. Subtract line 53 from line 52		54	·
55	Enter the tax from Form 1041, Schedule G, line 1a (minus any foreign tax credit from Schedu	le G, line 2a)	55	
56	Alternative minimum tax. Subtract line 55 from line 54. If zero or less, enter -0 Enter here	and on Form 1041,		
-	Schedule G, line 1c		56	
Pa	IT IV Line 52 Computation Using Maximum Capital Gains Rates			
	Caution: If you did not complete Part V of Schedule D (Form 1041), the Schedule D Tax Wo	orksheet,		
	or the Qualified Dividends Tax Worksheet, see the instructions before completing this part.			
57	Enter the amount from line 51		57	
58	Enter the amount from Schedule D (Form 1041), line 22, line 13 of the			
	Schedule D Tax Worksheet, or line 4 of the Qualified Dividends Tax			
	,	58		
59	Enter the amount from Schedule D (Form 1041), line 14b, column (2) (as			
	refigured for the AMT, if necessary). If you did not complete Schedule D			
		59		
60	If you did not complete a Schedule D Tax Worksheet for the regular tax	*		
	or the AMT, enter the amount from line 58. Otherwise, add lines 58 and			
	59 and enter the smaller of that result or the amount from line 10 of the			
	Constitution of the confidence	60	Cd	
61	Enter the smaller of line 57 or line 60		61	
62	Subtract line 61 from line 57		62	
63	If line 62 is \$175,000 or less, multiply line 62 by 26% (.26). Otherwise, multiply line 62 by 28%		63	
64	(.28) and subtract \$3,500 from the result	2,300	00	
65	Maximum amount subject to the 0% rate Enter the amount from line 23 of Schedule D (Form 1041), line 14 of the	2,300		
50	Schedule D Tax Worksheet, or line 5 of the Qualified Dividends Tax			
	Worksheet in the Instructions for Form 1041, whichever applies (as			
	figured for the regular tax). If you did not complete Schedule D or either			
		55		- 0
66		66		
67		37		
68		58		
69		69		
70	Multiply line 69 by 15% (.15)		70	
. •	If line 59 is zero or blank, skip lines 71 and 72 and go to line 73. Otherwise, go to line	71.		
71	Subtract line 67 from line 61	71		
72	Multiply line 71 by 25% (.25)		72	
73	Add lines 63, 70, and 72		73	
74	If line 57 is \$175,000 or less, multiply line 57 by 26% (.26). Otherwise, multiply line 57 by 28%			
	and subtract \$3,500 from the result	` '	74	
75	Enter the smaller of line 73 or line 74 here and on line 52		75	

SCHEDULE D (Form 1041)

Capital Gains and Losses

► Attach to Form 1041, Form 5227, or Form 990-T. See the Instructions for Schedule D (Form 1041) (also for Form 5227 or Form 990-T, if applicable).

OMB No. 1545-0092

2011

Department of the Treasury Internal Revenue Service

Name of estate or trust

ELMER H BRUNSTING DECEDENTS TR DTD

4-1-09 AS EST UTD 10-10-96

File Copy

Note: Form 5227 filers need to complete o Part 1 Short-Term Capital		ses – Assets H	leld One Year or Les	SS	
(a) Description of property (Example: 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
1a SEE ATTACHED EDWARI	JONES VARIOUS	VARIOUS	2,516	2,142	374
					<u> </u>
b Enter the short-term gain or (loss), if	any, from Schedule	D-1, line 1b		1b	
2 Short-term capital gain or (loss) from	Forms 4684, 6252	2704 - 1 0004			
Net short-term gain or (loss) from pa	rtnerships, S corpo	rations, and other es	tates or trusts	3	
Short-term capital loss carryover. Enti Carryover Worksheet		*:		4 (· · · · · · · · · · · · · · · · · · ·
CONCERNATION OF THE PROPERTY O			<u></u>		374
Part II Long-Term Capital ((a) Description of property Example: 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	eld More Than One (d) Sales price	Year (e) Cost or other basis (see instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
sa SEE ATTACHED EDWARI	JONES VARIOUS	VARIOUS	42,662	39,786	2,876
	-				· · · · · · · · · · · · · · · · · · ·
					·
b Enter the long-term gain or (loss), if a	any from Schodulo	D-1 line 6h	<u></u>	6b	
Long-term capital gain or (loss) from			24		
Net long-term gain or (loss) from par					
Capital gain distributions			SEE STATEMEN	NT 1 9	258
Gain from Form 4797, Part I Long-term capital loss carryover. Ente			e 2010 Capital Loss	10	
Communication and			•	11	<u> </u>
column (3) on the back			Acro and on the 144,	12	3.134

For Paperwork Reduction Act Notice, see the Instructions for Form 1041.

Schedule D (Form 1041) 2011

Sche	dule D (Form 1041) 2011 ELMER H BRUNSTING D	ECED	ENTS TR DI	D 27-64531	00	Page 2
Pa	Summary of Parts I and II Caution: Read the instructions before completing this p	oart.	(1) Beneficiarie (see instr.)	s' (2) Estate's or trust's		(3) Total
13	Net short-term gain or (loss)	13			374	374
14	Net long-term gain or (loss):	ľ			15	
а	Total for year	14a		3	, 134	File Copy ¹³⁴
b	Unrecaptured section 1250 gain (see line 18 of the wrksht.)	14b			i i	
С	28% rate gain	14c				
15	Total net gain or (loss). Combine lines 13 and 14a	15		3	<u>, 508</u>	3,508
Note	If line 15, column (3), is a net gain, enter the gain on Form 1041, lin	ne 4 (or f	Form 990-T, Part I, li	ne 4a). If lines 14a and 1	5, columr	n (2), are net
gains	go to Part V, and do not complete Part IV. If line 15, column (3), is	a net los	ss, complete Part IV	and the Capital Loss Ca	arryover	Worksheet, as
neces	sary.					
Pa	rt IV Capital Loss Limitation			_		
16	Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990)-T, Part	I, line 4c, if a trust), t	he smaller of:		
а	The land on New 45 and one (2) and h. (2) 000				16	k
	If the loss on line 15, column (3), is more than \$3,000, or if Form 1				, complet	te the Capital
	Carryover Worksheet in the instructions to figure your capital loss					•
669737938	Tax Computation Using Maximum Capital					
1000000000	1041 filers. Complete this part only if both lines 14a and 15 in colu	umn (2) a	are gains, or an amoi	unt is entered in Part I or	Part II ar	nd there is an
entry	on Form 1041, line 2b(2), and Form 1041, line 22, is more than zero	0.				
Caut	on: Skip this part and complete the Schedule D Tax Worksheet in	the inst	ructions if.			
	her line 14b, col. (2) or line 14c, col. (2) is more than zero, or					
	th Form 1041, line 2b(1), and Form 4952, line 4g are more than zer	·o.				
	990-T trusts. Complete this part only if both lines 14a and 15 are		qualified dividends a	are included in income in	Part I of	Form 990-T,
	Form 990-T, line 34, is more than zero. Skip this part and complete t					
	4c, col. (2) is more than zero.					
17	Enter taxable income from Form 1041, line 22 (or Form 990-T, line	34)	17	3,40	8	
18	Enter the smaller of line 14a or 15 in column (2)	- 7				
	but not less than zero		3,134			
19	Enter the estate's or trust's qualified dividends from					
-	Form 1041, line 2b(2) (or enter the qualified dividends					
	included in income in Part I of Form 990-T)		1			
20	Add lines 18 and 19		3,134			
21	If the estate or trust is filing Form 4952, enter the		i i			
	amount from line 4g; otherwise, enter -0-		ol			
22	Cultivat line 04 from line 00 lines and an enter 0	•	22	3,13	4	
23	Culturat Fig. 00 from Fig. 47 March 20 June 2012		23	27		
	Construct the ZZ from line 11. If Zolo of lood, offer a				-	
24	Enter the smaller of the amount on line 17 or \$2,300		24	2,30	0	
25	Is the amount on line 23 equal to or more than the amount on line 2					
	Yes. Skip lines 25 and 26; go to line 27 and check the "No" bo					
	X No. Enter the amount from line 23		25	27	4	
26	Subtract line 25 from line 24			2,02		
27	Are the amounts on lines 22 and 26 the same?		·····			
~'	Yes. Skip lines 27 thru 30; go to line 31.	of line 17 or	line 22 27	3,13	4	
	Table Step into 27 and 60, go to me of.	J. III.O 17 G.		1.23	7	
28	Enter the amount from line 26 (If line 26 is blank, enter -0-)		28	2,02	6	
	Ellor the directive from the 25 (if the 25 to blank, offer 5)			2,02	1	
29	Subtract line 28 from line 27		29	1,10	8	
30	M 10-1 Pro 00 hor 450/ 7.45)			·	30	166
31	Figure the tax on the amount on line 23. Use the 2011 Tax Rate Si					
0,	(see the Schedule G instructions in the instructions for Form 1041)				31	41
	(300 the contecture of instructions in the instructions for Form 1041)				31	11
32	Add lines 30 and 31				32	207
33	Add lines 30 and 31 Figure the tax on the amount on line 17. Use the 2011 Tax Rate Si	chedule 4	for Estates and Trust		32	201
33	(see the Schedule G instructions in the instructions for Form 1041)				33	622
34	Tax on all taxable income. Enter the smaller of line 32 or line 33			 nedule	33	022
J4	C line to (or Form 000 T line 36)				34	207
	G, line 1a (or Form 990-1, line 36)			 	; 34	

Schedule D (Form 1041) 2011

SCHEDULE E (Form 1040)

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, ▶ Attach to Form 1040, 1040NR, or Form 1041. ▶ See separate instructions OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

S corporations, estates, trusts, REMICs, etc.)

Name(s) shown on return ELMER H BRUNSTING DECEDENTS TR DTD File Copy 4-1-09 AS EST UTD 10-10-96 Did you make any payments in 2011 that would require you to file Form(s) 1099? (see instructions) No If "Yes," did you or will you file all required Forms 1099? No Income or Loss From Rental Real Estate and Royalties Note. If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40. Caution. For each rental property listed on line 1, check the box in the last column only if you owned that property as a member of a qualified joint venture (QJV) reporting income not subject to self-employment tax. Physical address of each property-street, city, state, zip Type-from Fair Rental QJV Personal 2 For each rental real estate property listed, list below Days Use Days report the number of IOWA Α days rented at fair rental Α value and days with В В personal use. See С С instructions. Type of Property: Single Family Residence Vacation/Short-Term Rental Land Self-Rental Royalties Multi-Family Residence Commercial 6 Other (describe) Income: **Properties** 0 3a 3a Merchant card and third party payments. For 2011, enter -0-44,923 3b 3b Payments not reported to you on line 3a 44,923 4 Total not including amounts on line 3a that are not income (see instructions) 4 Expenses: 5 5 Advertising Auto and travel (see instructions) 6 Cleaning and maintenance 8 Commissions 9 Insurance 10 Legal and other professional fees 10 11 Management fees 11 12 12 Mortgage interest paid to banks, etc. (see instructions) 13 13 Other interest 14 **14** Repairs 15 15 Supplies 2,985 16 16 Taxes 17 18 Depreciation expense or depletion 18 **19** Other (list) ▶ 19 2,985 20 Total expenses, Add lines 5 through 19 20 21 Subtract line 20 from line 4. If result is a (loss), see 41,938 instructions to find out if you must file Form 6198 21 22 Deductible rental real estate loss after limitation, if any, 0 on Form 8582 (see instructions) 22 23a 23a Total of all amounts reported on line 3a for all rental properties 23b **b** Total of all amounts reported on line 3a for all royalty properties 44,923 23c c Total of all amounts reported on line 4 for all rental properties 23d d Total of all amounts reported on line 4 for all royalty properties 23e e Total of all amounts reported on line 12 for all properties 23f f Total of all amounts reported on line 18 for all properties 985 23g g Total of all amounts reported on line 20 for all properties 938 24 Income. Add positive amounts shown on line 21. Do not include any losses 24 25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here 25 26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 41,938 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule E (Form 1040) 2011

9706		_					PP7777
Schedule K-1	2044		Final K-1		Amended K-1		OMB No. 1545-0092
(Form 1041)	2011	Į P					Current Year Income, and Other Items
Department of the Treasury Internal Revenue Service	For calendar year 2011,	1	Interest income			11	Final year deductions
	or tax year beginning and ending		Ordinary dividends	s			File Copy
		<u> </u>		8,092	2		т по оору
	of Income, Deductions,	2b	Qualified dividend	s 4,241	,		
Credits, etc.	See back of form and instructions.	3	Net short-term cap				
Part I Information A Estate's or trust's employer identification	About the Estate or Trust	4a	Not long town one	ital asin			
, ,	on number	44	Net long-term cap	ilar galli			
27-6453100		4b	28% rate gain			12	Alternative minimum tax adjustment
B Estate's or trust's name		4c	Unrecaptured sect	tion 1250 gai	in		, , , , , , , , , , , , , , , , , , , ,
ELMER H BRUNS' 4-1-09 AS EST	FING DECEDENTS TR DTD UTD 10-10-96	5	Other portfolio and nonbusiness incor				
C Fiduciary's name, address, city, state,	· · · · · · · · · · · · · · · · · · ·		-				
ANITA BRUNSTII	NG	6	Ordinary business	income	-		
TRUSTEE		7	Net rental real est				
2003 BLOOMINGI VICTORIA	DALE CIR TX 77904	8	Other rental incom	11,938	8	13	Credits and credit recapture
VICIORIA	112 11301		Other rentar moon				
		°	Directly apportions	ed deductions	s		
D Check if Form 1041-T was filed	and enter the date it was filed						
						14 3 *	Other information
E Check if this is the final Form 10	141 for the estate or trust				- -	<u> </u>	123
		10	Estate tax deducti	ion	I	፯ *	8,092 STMT
Part II Information	About the Beneficiary		104	t.	, ent	* F	STMT
F Beneficiary's identifying number $481-30-4685$							
G Beneficiary's name, address, city, stat	ie, and ZIP code						
·					-		
NELVA BRUNSTII	NG						
13630 PINEROCE	X LN TX 77079-5914		ee attached sta				
HOUSTON	1A //0/9-3914		ite. A statemer neficiary's shar				
			=				eal estate, and
		oth	er rental activi	ty.			
		For IRS Use Only					
H X Domestic beneficiary	Foreign beneficiary	For IR					

H X Domestic beneficiary

9706 ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100 Federal Statements

FYE: 12/31/2011

Statement 1 - Schedule D. Part II, Line 9 - Capital Gain Distributions
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Description		, u	Amount	
EDWARD JONES		\$	258	
TOTAL		\$	258	