9706		Donartment of the Trans	suryInternal Revenue Service							
)41	U.S. Income	Tax Return for			1	20	12	OMB No. 1545-0092	
		at apply:	and its separate instruction	ns is at www.irs.gov/form	1041.	, and ending			1	-
,	eux all III	ас арру.	Name of estate or trust (If a gran			, and chang	C E	nplover iden	tification number	
Ħ	cedent's	1	, -	NSTING DECEL	ENTS TR D	TD	2	7-645	3100	
77	nple trust	1	4-1-09 AS E	ST UTD 10-10)-96			ate entity crea		
П	mplex tn		Name and title of fiduciary					<u>rent/</u>	<u>Coopy</u>	
\neg		sability trust	ANITA BRUNS	TING			E No	onexempt cha	ritable and split-	
\Box	entor type	ortion only)	TRUSTEE					erest trusts, o x(es), see ins	check applicable	
П		estate-Ch. 7		uite no. (If a P.O. box, see the in	structions.)		_ ``	ix(es), see ilis	SU OCUOTIS.	
\sqcap		estate-Ch. 11	203 BLOOMIN	GDALE CIR			1 —		ec. 4947(a)(1). Check here	• 🗖
$\boldsymbol{\sqcap}$	oled inco	i	City or town, state, and ZIP con		77004		1 1 1		foundation	۱ ۱
<u></u>	Number	of Schedules K-1	VICTORIA F Check Initial	TX					ec. 4947(a)(2)	
-	attached	(see	applicable	return Final return	Amended return		\Box	Change in trus		
	instruction	···	<u> </u>	ge in fiduciary	Change in fiduciary	's name		change in fidu	iciary's address	
G Ch	eck here		made a section 645 election		<u> </u>			11		
	2a		dende					2a	10,3	386
	b	Qualified dividends all	dends llocable to: (1) Beneficiaries		(2) Estate or trust	6	.754		2070	300
	3	Business income o	or (loss). Attach Schedule	C or C-F7 (Form 1040)	(L) Louis or soot , .			3		
πe	4	Capital gain or (los	ss). Attach Schedule D (Fo	orm 1041)				4	7,1	187
псоте	5	Rents, rovalties, pa	artnerships, other estates	and trusts, etc. Attach So	chedule E (Form 10	040)		5	63,5	
ے	6		oss). Attach Schedule F (F						,	
	7		oss). Attach Form 4797							
	8		type and amount							
	9	Total income. Cor	mbine lines 1, 2a, and 3 th	nrough 8			>	9	81,0	ე85
	10		Form 4952 is attached					10		
	11	Taxes						1 44 1		
	12									
	13	Charitable deductio	on (from Schedule A, line	7)				13		
	14	Attorney, accountar	int, and return preparer fe	es				14		
Deductions	15a	Other deductions r	not subject to the 2% floo	r (attach schedule)				15a		
矣	b		neous itemized deductions					15b		<u>487</u>
큙	16		gh 15b					16	april relation to the first of the first state of the first of the fir	<u> 487</u>
Ğ	17	Adjusted total income	e or (loss). Subtract line 16 fro	m line 9		7	9 , 59	21/2/2/debase/2008/		
. —	18	Income distribution deducti	tion (from Sch. B, line 15). Attach S	chedules K-1 (Form 1041)				18		
	19		including certain generation-s	kipping taxes (attach compu	tation)					100
	20									<u>100</u> 100
	21	Add lines 18 throug	<u> </u>	7 If - 1 Control				21	79,4	
	22		Subtract line 21 from line 1						23,	
	23 24	Total tax (from Sci	nedule G, line /) 12 estimated tax payments							<u> </u>
Ø	24 b		nents allocated to benefic							
Tax and Payments	C									
Ę	d		n 7004 (see instructions)				· · · · · · · · · ·			
Pa,	e	Federal income tax	x withheld. If any is from F	Form(s) 1099, check ▶						
힏	Ĭ		f Form 2439							
ਲ	25	Total payments.	Add lines 24c through 24e	and 24h			>	25		
ă	26	Estimated tax pena	alty (see instructions)					26		4
	27	Tax due. If line 25	is smaller than the total o	of lines 23 and 26, enter a	amount owed			27	23,9	906
	28		line 25 is larger than the to							
	29	Amount of line 28 t	to be: a Credited to 20	113 estimated tax		: b Refu	nded >	29		
Sigr	Unde true.	er penalties of perjury, I decla correct, and complete. Decla	are that I have examined this return, aration of preparer (other than taxpa	, including accompanying schedule ayer) is based on all information of	s and statements, and to the which preparer has any ki	ne best of my knowled nowledge.	ge and belie	t, it is	May the IRS discuss this return with the preparer	
Here			. , ,			<u> </u>			shown below (see instr.)	
		Signature of fiduciary or of	officer representing fiduciary		Date	EIN of fiduciary if	a financial i	nstitution	X Yes	No
_	Prir	nt/Type preparer's name		Preparer's signature		Da		Check	if PTIN	
Paid -		CHARD K RIKKERS		RICHARD K RIKKE	ERS CPA	0	4/15/13			
Prepar			ROESE & KROES				Fi	m's EIN	▶ 42-127713	<u> </u>
Use O	піу	_	40 NORTH MAIN		824			one no	712-722-33	75

DAA For Paperwork Reduction Act Notice, see the separate instructions.

Form 1041 (2012)

Form	1041 (2012) ELMER H BRUNSTING DECEDENTS TR DTD 27-	-6453100			Page 2
Sc	hedule A Charitable Deduction. Do not complete for a simple trust or	a pooled income t	und.		
1	Amounts paid or permanently set aside for charitable purposes from gross income (see instruction	ons)	1		
2	Tax-exempt income allocable to charitable contributions (see instructions)				
3					
4	Subtract line 2 from line 1 Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable	purposes C	lient	Copy	
5	Add lines 3 and 4		-	 	
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			1	
Sc	hedule B Income Distribution Deduction		·		
1	Adjusted total income (see instructions)		1	<u> </u>	
2	Adjusted tax-exempt interest		2		
3	Total net gain from Schedule D (Form 1041), line 15, column (1) (see instructions)	•••••	·· 3		_
4	Enter amount from Schedule A, line 4 (minus any allocable section 1202 exclusion)				
5	Capital gains for the tax year included on Schedule A, line 1 (see instructions)		-		
6	Enter any gain from page 1, line 4, as a negative number. If page 1, line 4, is a loss, enter the los		·· ├──	1	
J			6		
7	as a positive number Distributable net income. Combine lines 1 through 6. If zero		·· ├ °	-	
′			,		
	or less, enter -0-		7	-	
8	If a complex trust, enter accounting income for the tax year as				
	determined under the governing instrument and applicable local law	-			
9	Income required to be distributed currently		. 9	 	
10	Other amounts paid, credited, or otherwise required to be distributed		. 10		
11	Total distributions. Add lines 9 and 10. If greater than line 8, see instructions			} -	
12	Enter the amount of tax-exempt income included on line 11		12	<u> </u>	<u> </u>
13	Tentative income distribution deduction. Subtract line 12 from line 11		13	-	
14	Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0-				
15	Income distribution deduction. Enter the smaller of line 13 or line 14 here and on page 1, line	<u> 18 </u>	15	<u> </u>	
	hedule G Tax Computation (see instructions)	22.0	201		
1	Tax: a Tax on taxable income (see instructions)	23,9	94		
	b Tax on lump-sum distributions. Attach Form 4972		\dashv		
	c Alternative minimum tax (from Schedule I (Form 1041), line 56)		0		00 000
	d Total. Add lines 1a through 1c		▶ <u>1d</u>	8	23,992
2a	Foreign tax credit. Attach Form 1116		90		
b	General business credit. Attach Form 3800				
С	Credit for prior year minimum tax. Attach Form 8801 2c				
d	Bond credits. Attach Form 8912 2d				0.0
3	Total credits. Add lines 2a through 2d		► <u>3</u>	ļ	90
4	Subtract line 3 from line 1d. If zero or less, enter -0-		. 4	,	23,902
5	Recapture taxes. Check if from: Form 4255 Form 8611		5	ļ	
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		23,902
	Other Information				Yes No
1	Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the allocation	n of expenses			X
	Enter the amount of tax-exempt interest income and exempt-interest dividends ▶ \$				
2	Did the estate or trust receive all or any part of the earnings (salary, wages, and other compensations)	•			
	individual by reason of a contract assignment or similar arrangement?				X
3	At any time during calendar year 2012, did the estate or trust have an interest in or a signature or	r other authority			
	over a bank, securities, or other financial account in a foreign country?				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 t				
					L X
5	Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see	е			X
6	foreign trust? If "Yes," the estate or trust may have to file Form 3520. See instructions. Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," set the instructions for required attachment. If this is an estate or a complex trust making the section 663(b) election, check here (see instructions).	tions)		▶ ∏	
7	To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see instr	ructions)		▶ □	
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				
9	Are any present or future trust beneficiaries skip persons? See instructions				X
DAA					n 1041 (2012

IRS e-file Signature Authorization for Form 1041

or calendar year 2012, or fiscal year beginning	, ending

ı		 	•••		
ı			_		
ı					
ı					
ı		 _	_	_	
ı	-		4	-	

| 2012

Internal Revenue Service	▶ Do not send to the IRS. Keep for you	ur records.	
Name of estate or trust ELMER H BRUNS 4-1-09 AS EST	TING DECEDENTS TR DTD UTD 10-10-96	Client 0	Copy
Name and title of fiduciary			
ANITA BRUNSTI TRUSTEE	NG		
	rn Information (Whole Dollars Only)		
1 Total income (Form	1041, line 9)	1	81,085
2 Income distribution	deduction (Form 1041, line 18)	2	
3 Taxable income (Fo	rm 1041, line 22)	3	79,498
4 Total tax (Form 104	1, line 23)		23,902
5 Tax due or overpaya	ment (Form 1041, line 27 or 28)	5	23,906
Part II Declaration trust's re	on and Signature Authorization of Fiduciary (Be sur	re to get a copy of the estate's	or
	·		

Under penalties of perjury, I declare that I am a fiduciary of the above estate or trust and that I have examined a copy of the estate's or trust's 2012 electronic income tax return and accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the estate's or trust's electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the estate's or trust's return to the IRS and to receive from the IRS (a) an acknowledgment of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the estate's or trust's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the estate's or trust's electronic income tax return and, if applicable, the estate's or trust's consent to electronic funds withdrawal.

Fiduciar	y's	PIN	: C	heck	one	box	on	ly
----------	-----	-----	-----	------	-----	-----	----	----

For Paperwork Reduction Act Notice, see instructions.

X I authorize KROESE & KROESE P.C.	to enter my PIN 10540 as my signature
ERO firm name	do not enter all zeros
on the estate's or trust's 2012 electronically filed income tax return.	
As a fiduciary or officer representing the fiduciary of the estate or trust, I will e estate's or trust's 2012 electronically filed income tax return.	enter my PIN as my signature on the
Signature of fiduciary or officer representing	
the fiduciary	Date ▶ <u>04/05/13</u>
ANITA BRUNSTING	
Part III Certification and Authentication	
ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected F	PIN. 42051284948 do not enter all zeros
I certify that the above numeric entry is my PIN, which is my signature on the 2012 or trust indicated above. I confirm that I am submitting this return in accordance with Application and Participation, and Pub. 1437, Procedures for the Form 1041 e-file P Trusts for Tax Year 2012.	the requirements of Pub. 3112, IRS e-file
ERO's signature ▶ RICHARD K RIKKERS CPA	Date ▶ <u>04/15/13</u>
ERO Must Retain This Form — Sec	e Instructions

DAA

Do Not Submit This Form to the IRS Unless Requested To Do So

Form **8879-F** (2012)

2012 Form 1041-V

Department of the Treasury Internal Revenue Service

Any reference in these instructions to "you" means the fiduciary of the estate or trust.

What Is Form 1041-V and Do You Have To Use It?

It is a statement you send with a check or money order for any balance due on Line 27 (Tax due) of the estate's or trust's 2012 Form 1041. Using Form 1041-V allows us to process the payment more accurately and efficiently. We strongly encourage you to use Form 1041-V, but there is no penalty if you do not.

You may choose to pay any balance due electronically. If you do, you do not need to send in Form 1041-V. To find out how to pay electronically, go to IRS.gov and enter "electronic payment options" in the search box.

How To Fill In Form 1041-V

- Line 1. Enter the estate's or trust's employer identification number (EIN) as shown on its return.
- Line 2. Enter the amount you are paying by check or money order.
- Line 3. Enter the name of the estate or trust.
- Line 4. Enter your name and title.
- **Line 5.** Enter your address exactly as shown on the estate's or trust's return. Please print clearly.

How To Prepare the Payment

• Make the check or money order payable to "United States Treasury." Do not send cash.

- Make sure the name of the estate the light appearant the check or money order.
- Write the estate's or trust's EIN and "2012 Form 1041" on the check or money order.
- To help us process the payment, enter the amount on the right side of the check like this: \$ XXX.XX. Do not use dashes or lines (for example, do not enter "\$ XXX—" or "\$ XXX ×/100").

How To Send In the Estate's or Trust's 2012 Tax Return, Payment, and Form 1041-V

- Detach Form 1041-V along the dotted line.
- Do not staple or otherwise attach the payment or Form 1041-V to the return or to each other. Instead, just put them loose in an envelope.
- Mail the estate's or trust's 2012 tax return, payment, and Form 1041-V to the address shown on the back that applies to you.

Mail To: DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE CENTER OGDEN, UT 84201-0148

Form 1041-V (2012)

CUT HERE OMB No. 1545-0092 041-V **Payment Voucher** 2012 ▶ Make your check or money order payable to "United States Treasury" Department of the Treasury Do not staple or attach this voucher to your payment or return. 2 Amount you are Dollars 1 Employer identification number (EIN) paying by check or money order 23,906 27-6453100 Name of estate or trust ELMER H BRUNSTING DECEDENTS type 4-1-09 AS EST UTD 10-10-96 ö 4 Name and title of fiduciary ANITA BRUNSTING TRUSTEE 5 Address of fiduciary (number, street, and room or suite no.) 203 BLOOMINGDALE CIR City, state, and ZIP code TX 77904 VICTORIA

▼ Detach Here and Mail With Your Payment and Return ▼

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

SCHEDULE I (Form 1041)

Alternative Minimum Tax—Estates and Trusts

OMB No. 1545-0092

2012

1

79,598

Department of the Treasury Internal Revenue Service

► Attach to Form 1041.

Information about Schedule I (Form 1041) and its separate instructions is at www.irs.gov/form1041.

Employer identification number Client Copy Name of estate or trust ELMER H BRUNSTING DECEDENTS TR DTD 4-1-09 AS EST UTD 10-10-96 27-6453100

Estate's or Trust's Share of Alternative Minimum Taxable Income

1 Adjusted total income or (loss) (from Form 1041, line 17)

2	Interest	2	
3	Taxes	3	1 105
4	Miscellaneous itemized deductions (from Form 1041, line 15b)	4	1 , 487
5	Refund of taxes	5 (;
6	Depletion (difference between regular tax and AMT)	6	
7	Net operating loss deduction. Enter as a positive amount	7	
8	Interest from specified private activity bonds exempt from the regular tax	8	
9	Qualified small business stock (see instructions)	9	
10	Exercise of incentive stock options (excess of AMT income over regular tax income)	10	
11	Other estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	11	
12	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	12	
13	Disposition of property (difference between AMT and regular tax gain or loss)	13	
14	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	14	
15	Passive activities (difference between AMT and regular tax income or loss)	15	
16	Loss limitations (difference between AMT and regular tax income or loss)	16	
17	Circulation costs (difference between regular tax and AMT)	17	
18	Long-term contracts (difference between AMT and regular tax income)	18	
19	Mining costs (difference between regular tax and AMT)	19	
20	Research and experimental costs (difference between regular tax and AMT)	20	
21	Income from certain installment sales before January 1, 1987	21 (
22	Intangible drilling costs preference	22	
23	Other adjustments, including income-based related adjustments	23	
24	Alternative tax net operating loss deduction (See the instructions for the limitation that applies.)	24 (
25	Adjusted alternative minimum taxable income. Combine lines 1 through 24	25	81,085
	Note: Complete Part II below before going to line 26.		
26	Income distribution deduction from Part II, line 44		
27	Income distribution deduction from Part II, line 44 Estate tax deduction (from Form 1041, line 19) 26 27		
28	Add lines 26 and 27	28	
29	Estate's or trust's share of alternative minimum taxable income. Subtract line 28 from line 25	29	81,085
	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.		
P	Income Distribution Deduction on a Minimum Tax Basis		-
30	Adjusted alternative minimum taxable income (see instructions)	30	81,085
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 (7,187
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	73,898
38	Income required to be distributed currently (from Form 1041, Schedule B, line 9)	38	, i. i.
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	
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	

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

Schedule I (Form 1041) (2012)

Sched	dule I (Form 1041) (2012) ELMER H BRUNSTING DECEDENTS T	R DI	D 27-6453100		Page 2
Pa	Income Distribution Deduction on a Minimum Tax Basis (contin	ued)		
43	Tentative income distribution deduction on a minimum tax basis. Subtract line 31 from lin	ne 37.			
	If zero or less, enter -0-			43	73,898
44	Income distribution deduction on a minimum tax basis. Enter the smaller of line 42			م اید	
	Enter here and on line 26				ру
Pa	rt III Alternative Minimum Tax				
45	Exemption amount	1	hard the second	45	22,500
46	Enter the amount from line 29		81,085		
47	Phase-out of exemption amount	47	75,000		
48	Subtract line 47 from line 46. If zero or less, enter -0-		6,085		1 501
49	Multiply line 48 by 25% (.25)			49	1,521
50	Subtract line 49 from line 45. If zero or less, enter -0-			50	20,979
51	Subtract line 50 from line 46			51	60,106
52	Go to Part IV of Schedule I to figure line 52 if the estate or trust has qualified dividends o				
	gain on lines 14a and 15 of column (2) of Schedule D (Form 1041) (as refigured for the A	AIVI I , II			
	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	14,106
53	Alternative minimum foreign tax credit (see instructions)			53	90
54	Tentative minimum tax. Subtract line 53 from line 52			54	14,016
55	Enter the tax from Form 1041, Schedule G, line 1a (minus any foreign tax credit from Sch			55	23,902
56	Alternative minimum tax. Subtract line 55 from line 54. If zero or less, enter -0 Enter l		d on Form 1041		20,302
	Schedule G, line 1c			56	0
Pa	It IV Line 52 Computation Using Maximum Capital Gains Rate	S			<u>.</u>
	Caution: If you did not complete Part V of Schedule D (Form 1041), the Schedule D Ta		sheet,		
	or the Qualified Dividends Tax Worksheet, see the instructions before completing this pa	ırt.			
57	Enter the amount from line 51			57	60,106
58	Enter the amount from Schedule D (Form 1041), line 22, line 13 of the	1			
	Schedule D Tax Worksheet, or line 4 of the Qualified Dividends Tax				
	Worksheet, whichever applies (as refigured for the AMT, if necessary)	58	13,833		
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	1			
	for the regular tax or the AMT, enter -0-	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		, , , , , , ,		
	Schedule D Tax Worksheet (as refigured for the AMT, if necessary)	60	13,833		10.000
61	Enter the smaller of line 57 or line 60			61	13,833
62	Subtract line 61 from line 57			62	46,273
63	If line 62 is \$175,000 or less, multiply line 62 by 26% (.26). Otherwise, multiply line 62 by				10 001
	(.28) and subtract \$3,500 from the result		1	63	12,031
64	Maximum amount subject to the 0% rate	64	2,400		
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 in 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-	65	65 , 665		
66	Subtract line 65 from line 64. If zero or less, enter -0-	66	0		
67	Enter the smaller of line 57 or line 58	67	13,833		
68	Enter the smaller of line 66 or line 67	68			
69	Subtract line 68 from line 67	69	13,833		
70	Multiply line 69 by 15% (.15)			70	2,075
	If line 59 is zero or blank, skip lines 71 and 72 and go to line 73. Otherwise, go to				`
71	Subtract line 67 from line 61	71			
72	Multiply line 71 by 25% (.25)		•	72	
73	Add lines 63, 70, and 72			73	14,106
74	If line 57 is $$175,000$ or less, multiply line 57 by 26% (.26). Otherwise, multiply line 57 by	28% (.2	28)		
	and subtract \$3,500 from the result		· · · · · · · · · · · · · · · · · · ·	74	15,628
75	Enter the smaller of line 73 or line 74 here and on line 52			75	14,106
DAA				Schedule	l (Form 1041) (2012)

SCHEDULE D (Form 1041)

Capital Gains and Losses

► Attach to Form 1041, Form 5227, or Form 990-T.

► Information about Schedule D (Form 1041) and its separate instructions is at www.irs.gov/form1041.

OMB No. 1545-0092

2012

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

Employer identification number Client Copy 27-6453100

<u>4-1-09 AS EST UTD 10</u>	J-10-9 <u>6</u>			27-	6453	100
Note: Form 5227 filers need to complete or	ıly Parts I and II.					
Part Short-Term Capital	Gains and Los	ses - Assets H	eld One Year or Les			
(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 bas (see instructions)	is	(f) Gain or (loss) for the entire year Subtract (e) from (d)
1a JP MORGAN HIGH YIEI	ľ					
DIOVERD FUND	VARIOUS	05/24/12	135		135	
PIONEER FUND	VARIOUS	10/12/12	183		181	2
BRANDYWINE BLUE	09/09/11	05/24/12	386		330	56
CREDIT SUISSE COM F			1,244		512	-268
WASH SALE	09/09/11	05/24/12	1,244	11	212	
						268
b Enter the short-term gain or (loss), if a	any, from Schedule	D-1, line 1b			1b	50
2 Short-term capital gain or (loss) from	Forms 4684, 6252,	6781, and 8824			2	
3 Net short-term gain or (loss) from par	tnerships S corpor				3	
4 Short-term capital loss carryover. Enter						
Carryover Worksheet		, <u></u>			4 (
5 Net short-term gain or (loss). Comb	pine lines 1a throug	th 4 in column (f). Ent	ter here and on line 13,		5	108
column (3) on the back Part II Long-Term Capital (Sains and Los	ses – Assets He	eld More Than One Y	ear	<u> </u>	
(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 bas (see instructions)	s	(f) Gain or (loss) for the entire year Subtract (e) from (d)
6a BRANDYWINE BLUE			-			Cappact (c) Horr (d)
	06/09/10	05/24/12	6,815	5,	322	993
DWS SMALL CAP VALUE	06/09/10	05/24/12	161		147	14
DODGE & COX INTL ST	OCK		10.004			
DODGE & COX INCOME	06/09/10	05/24/12	10,834	10,	/39	95
	06/09/10	05/24/12	5,218	5,0	070	148
ING GLOBAL REAL EST	ATE 06/09/10	05/24/12	271		227	4.4
	[00/09/10	[03/24/12]	2/1		221	44
b Enter the long-term gain or (loss), if a	ny, from Schedule	D-1, line 6b			6b	5,071
7 Long-term capital gain or (loss) from I	Forms 2439, 4684,	6252, 6781, and 882			7	
8 Net long-term gain or (loss) from part	nerships, S corpora	ations, and other esta	tes or trusts		8	
9 Capital gain distributions			SEE STATEMEN	т 1	9	714
10 Osia fran Fran 1707 Ded I					10	
11 Long-term capital loss carryover. Enter			2011 Capital Loss			
Carryover Worksheet Net long-term gain or (loss). Comb			ter here and on line 14a		11 ()
	•	• • • • • • • • • • • • • • • • • • • •	ter nere and on line 14a,	▶	12	7,079
						

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

Schedule D (Form 1041) 2012

Sche	edule D (Form 1041) 2012 ELMER H BRUNSTING	DECED!	ENTS TR	DTD	27-6453100		Page 2
P	Summary of Parts I and II Caution: Read the instructions before completing thi	is part.	(1) Benefic (see ins		(2) Estate's or trust's	(3)	otal
13	Net short-term gain or (loss)	13			108		108
14	Net long-term gain or (loss):				Ol: 4		
а	Total for year				Clent	Copy	_7 , 079
b	Unrecaptured section 1250 gain (see line 18 of the wrksht.)	14b					
C	28% rate gain			<u> </u>			
15	Total net gain or (loss). Combine lines 13 and 14a	▶ 15			<u>7,187</u>		<u>7,187</u>
	If line 15, column (3), is a net gain, enter the gain on Form 1041	•	· ·		· ·		
gains	s, go to Part V, and do not complete Part IV. If line 15, column (3),	, is a net los	s, complete Par	t IV and th	e Capital Loss Carryover	Worksheet, a	s
	ssary.				<u> </u>		
Pa	art IV Capital Loss Limitation						
16	Enter here and enter as a (loss) on Form 1041, line 4 (or Form 9	990-T, Part I	, line 4c, if a trus	st), the sm	aller of:	[
а						<u> (</u>	
	: If the loss on line 15, column (3), is more than \$3,000, or if Form			Form 990-1	, line 34), is a loss, comple	te the Capital	
2000000	Carryover Worksheet in the instructions to figure your capital lo						
5888225555	art V Tax Computation Using Maximum Capit						
	n 1041 filers. Complete this part only if both lines 14a and 15 in o		re gains, or an a	amount is e	entered in Part I or Part II a	nd there is an	
-	on Form 1041, line 2b(2), and Form 1041, line 22, is more than z						
	tion: Skip this part and complete the Schedule D Tax Workshee	t in the instr	uctions it:				
	ither line 14b, col. (2) or line 14c, col. (2) is more than zero, or						
	oth Form 1041, line 2b(1), and Form 4952, line 4g are more than a		avalified divides	do oro ino	udad in income in Det Laf	Form 000 T	
	n 990-T trusts. Complete this part only if both lines 14a and 15 a Form 990-T, line 34, is more than zero. Skip this part and complet	•	•			·	_
	14c, col. (2) is more than zero.	ie ine Sche t	Iule D IAX WO	iksneet III	the instructions if either line	: 140, coi. (2) c	,1
17	Enter taxable income from Form 1041, line 22 (or Form 990-T, li	ino 34\		17	79,498	r	
18	Enter the smaller of line 14a or 15 in column (2)	ine 34)		17	10,400		
10	but not less than zero		7,079				
19	Enter the estate's or trust's qualified dividends from		1,013				
13	Form 1041, line 2b(2) (or enter the qualified dividends						
	included in income in Part I of Form 990-T)		6 , 754				
20	Add lines 19 and 10		13,833				
21	If the estate or trust is filing Form 4952, enter the		20,000				
	amount from line 4g; otherwise, enter -0-		0				
22	Subtract line 21 from line 20. If zero or less, enter -0-			22	13,833	49	
23	Subtract line 22 from line 17. If zero or less, enter -0-			23	65,665		
24	Enter the smaller of the amount on line 17 or \$2,400			24	2,400		
25	Is the amount on line 23 equal to or more than the amount on lin	ne 24?					
	X Yes. Skip lines 25 and 26, go to line 27 and check the "No"	box.					
	No. Enter the amount from line 23			25			
26	Subtract line 25 from line 24			26			
27	Are the amounts on lines 22 and 26 the same?						
	Yes. Skip lines 27 thru 30; go to line 31. X No. Enter the sma	aller of line 17	or line 22	27	13 , 833		
			· · · · · · · · · · · · · · · · · · ·				
28	Enter the amount from line 26 (If line 26 is blank, enter -0-)		L	28_			
29	Subtract line 28 from line 27		L	29	13,833		
30	Multiply line 29 by 15% (.15)				30		2,075
31	Figure the tax on the amount on line 23. Use the 2012 Tax Rate	Schedule fo	or Estates and T	rusts			
	(see the Schedule G instructions in the instructions for Form 104	41)			31		21 , 917
32	Add lines 30 and 31				32		23 , 992
33	Figure the tax on the amount on line 17. Use the 2012 Tax Rate						
	(see the Schedule G instructions in the instructions for Form 104	41)			33		26 , 758
34	Tax on all taxable income. Enter the smaller of line 32 or line						
	G, line 1a (or Form 990-T, line 36)	<u></u>		<u></u>			23,992

Schedule D (Form 1041) 2012

9706

SCHEDULE D-1 (Form 1041)

Continuation Sheet for Schedule D (Form 1041)

▶ Attach to Schedule D to list additional transactions for lines 1a and 6a.

OMB No. 1545-0092
2012

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

▶ Information about Schedule D (Form 1041) and its separate instructions is at www.irs.gov/form1041.

ELMER H BRUNSTING DECEDENTS TR DTD

Employer identification number 27-6453100

4-1-09 AS EST UTD 10-10-96 Client Copy Part I Short-Term Capital Gains and Losses-Assets Held One Year or Less (b) Date (a) Description of property (Example: (c) Date sold (f) Gain or (loss) (d) Sales price (e) Cost or other basis acquired (mo., day, yr.) 100 sh. 7% preferred of "Z" Co.) (mo., day, yr.) Subtract (e) from (d) (see instructions) 1a JP MORGAN HIGH YIELD 05/24/12 196 193 3 **VARIOUS** LOOMIS SAYLES INV GRADE BD 164 -3 09/09/11 05/24/12 161 OPPEN COMM STRAT TITL RET 284 262 12/22/11 05/09/12 22 PIMCO TOTAL RETURN IV 258 9 09/09/11 05/24/12 267 PIONEER FUND 10/12/12 19 12/23/11 103 84 50 1b Total. Combine the amounts in column (f). Enter here and on Schedule D, line 1b

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

Schedule D-1 (Form 1041) 2012

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. $ELMER \quad H \quad BRUNSTING \quad DECEDENTS \quad TR \quad DTD$

Employer identification number

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

27-6453100

Tart II Long-Term Capital Gains and Losses—Assets Held More Than One Year (a) Description of property (Example: (b) Date (c) Date sold (d) Sales price (e) Cost or other transfer.							
(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 pasis (see instructions)	Colpan or (loss) Subtract (e) from (d)		
INVESTMENT CO OF A	MERICA						
	06/09/10	05/24/12	5,511	4 , 697	81		
JP MORGAN CORE BON							
	06/09/10	05/24/12	252	240			
JP MORGAN HIGH YIE							
	VARIOUS	05/24/12	4,586	4,511	-		
MFS RESEARCH INTER	NATIONAL		1 505	7 404			
	06/09/10	05/24/12	1,595	1,484	11		
OPPENHEIMER INTL B		05/24/12	2 222	2 100	•		
OPPEN COM STRAT TI	06/09/10	05/24/12	2,233	2,198	3		
OPPEN COM SIRAI II	VARIOUS	05/09/12	4,205	3,886	31		
PIONER FUND	VANIOUS	03/03/12	4,203	5,000	<u> </u>		
FIONER FOND	VARIOUS	VARIOUS	19,811	16,302	3,50		
T ROWE PRICE EQUIT		VIII.TOOD	10,011	10,002	5,50		
	06/09/10	05/24/12	826	701	12		
T ROWE PRICE NEW I	NCOME	33,721,22		, 01			
	06/09/10	05/24/12	2,664	2 , 593	-		
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	<u> </u>	 					

SCHEDULE E (Form 1040)

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.) Attach to Form 1040, 1040NR, or Form 1041.

OMB No. 1545-0074

Department of the Treasury Information about Schedule E and its separate instructions is at www.irs.gov/form1040. Attachment Sequence No.

13 Your social security number Client Copy Name(s) shown on return ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100 4-1-09 AS EST UTD 10-10-96 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. Did you make any payments in 2012 that would require you to file Form(s) 1099? (see instructions) No В If "Yes," did you or will you file all required Forms 1099? Yes No Physical address of each property (street, city, state, ZIP code) 1a IOWA Α В С 1b Type of Property O.IV For each rental real estate property listed Personal Use Fair Rental Days above, report the number of fair rental and (from list below) Days personal use days. Check the QJV box Α Α only if you meet the requirements to file as В В a qualified joint venture. See instructions. C C Type of Property: Self-Rental Single Family Residence Vacation/Short-Term Rental Land Other (describe) Multi-Family Residence Commercial 6 Royalties Income: Properties: В $66,\overline{778}$ 3 Rents received 4 Royalties received 4 Expenses: 5 Advertising 5 6 Auto and travel (see instructions) 6 7 Cleaning and maintenance 7 Commissions 8 9 10 Legal and other professional fees 10 Management fees 11 11 12 Mortgage interest paid to banks, etc. (see instructions) 12 13 Other interest 13 14 14 Repairs 15 **15** Supplies $3,\overline{266}$ 16 17 Utilities 17 18 18 Depreciation expense or depletion 19 Other (list) ▶ 19 20 Total expenses. Add lines 5 through 19 3,266 21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must 63,512 file Form 6198 21 22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) 66,778 23a Total of all amounts reported on line 3 for all rental properties 23a 23b b Total of all amounts reported on line 4 for all royalty properties c Total of all amounts reported on line 12 for all properties 23c 23d d Total of all amounts reported on line 18 for all properties 23e 3,266 e Total of all amounts reported on line 20 for all properties 24 63,512 24 Income. Add positive amounts shown on line 21. Do not include any losses 25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here 25

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

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

17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2

Schedule E (Form 1040) 2012

63,512

Form **1116**

Foreign Tax Credit

(Individual, Estate, or Trust)

OMB No. 1545-0121

Department of the Treasury Internal Revenue Service

► Attach to Form 1040, 1040NR, 1041, or 990-T.

Attachment Sequence No. ▶ Information about Form 1116 and its separate instructions is at www.irs.gov/form1116.

			UNSTING DECEDENTS TR DTD EST UTD 10-10-96 Client Copy 27-6453100						t Copy		
					low. See Cate	gories of Inco	me in the in	nstructions. Check		ox on each	
om_	orm 1116. Report all amounts in U.S. dollars except where specified in Part II below.										
a 2	X Passive category income c Section 901(j) income e Lump-sum distributions										
b [General category income d Certain income re-sourced by treaty										
			LINI	בייבים פייזי	יידכ						
	Resident of (name of country) VINITED STATES where: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to										
	than one forei	•		•					ra taxoo to		
000~~000								(for Categor	y Checke	ed Above)	
					Foreign (Country or U.S	. Possess	ion		Total	
9	Enter the name	of the foreign	country	Α		B		С		(Add cols. A, B, and C.)	
	or U.S. possess	sion	▶ [VARIOUS	PART WAS CONTRACTOR	2 a.m. iliano del del 22 amonto del 22	nnencomanilateri azur				
1a	Gross income fro										
	shown above and (see instructions)		oked above	i dina							
	•										
	INTEREST	/ DIVIDE	ENDS		4,977				1a	4,977	
b	Check if line 1a i		100	100			44 1				
	services as an el sation from all so										
		Itemative basis to						L III LIII			
	its source (see in	nstructions)	<u> ▶ </u>				10 1				
Dedu	ictions and los	sses (Caution: Se	ee instructions):								
2	line 1a (attach	y related to the inc		SSSSSSSSSSSSSSSSSSSSSSSSSSSSSSSSSSSSSS			and the second s				
3	Pro rata share definitely rela										
а	Certain itemized		andard	dolekii seeli sii oo eelikkii 300000000000000			docaco code address della c				
	deduction (see in	nstructions)									
b	Other deds. (attach stmt.)								I		
C	Add lines 3a a				<u> </u>						
d	Gross foreign so				6,771						
e	Gross income from	•			4,354 .0803						
f	Divide line 3d by		I	0	.0003						
g	Multiply line 3c							, JA 1			
4	Pro rata share of int		, 13					an l			
а	Home mortgage inte Home Mortgage Inte	erest (use the Works) erest in the instructio									
b	Other interest										
5	Losses from fo	oreign sources									
6	Add lines 2, 3g								6		
7	Collection and Collection Collect			t here and on lir					. • 7	4,977	
Pa	rt II For	reign laxes	Paid of A	ccrued (see	nstruction	<u>1S)</u>					
	for taxes (you					Foreign taxes paid	or accrued				
ا ح	must check one) (h) X Paid		In foreig	n currency				in U.S. d	ollars		
Country	`' 🖂 -	Taxe	es withheld at sour		(n) Other	Taxe	s withheld at s		(r) Other	(s) Total foreign	
ပိ	(i) Accrued (j) Date paid		(I) Rents		foreign taxes	·-···	(p) Rents		foreign tax	es taxes paid or	
	or accrued	(k) Dividends	and royalties	(m) Interest	paid or accrued	(o) Dividends	and royaltie	(q) merest	paid or accrued	accrued (add cols. (o) through (r))	
Α	VARIOUS					90				90	
В									ļ		
С						<u> </u>			<u> </u>		
8	Add lines A t	hrough C, col	umn(s). Ente	the total here	and on line 9	, page 2			🕨 📗	8 90	

For Paperwork Reduction Act Notice, see instructions.

ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100

Part III Figuring the Credit 9 Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I 10 Carryback or carryover (attach detailed computation) 11 Add lines 9 and 10 12 Reduction in foreign taxes (see instructions) 13 Taxes reclassified under high tax kickout (see instructions) 14 Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit 15 Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see instructions) 15 4, 977 16 Adjustments to line 15 (see instructions) 17 Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 22. However, if you are filing more than one Form 1116, you must complete line 20.) 18 Individuals: Enter the amount from Form 1040, line 41, or Form 1040NR, line 39. Estates and trusts: Enter your taxable income	
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Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see instructions) 15 4,977 16 Adjustments to line 15 (see instructions) 16 17 Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 22. However, if you are filing more than one Form 1116, you must complete line 20.) 17 18 Individuals: Enter the amount from Form 1040, line 41, or Form	
sources outside the United States (before adjustments) for the category of income checked above Part I (see instructions) 15 4,977 16 Adjustments to line 15 (see instructions) 16 Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 22. However, if you are filing more than one Form 1116, you must complete line 20.) 17 4,977 18 Individuals: Enter the amount from Form 1040, line 41, or Form	90
of income checked above Part I (see instructions) 15 4,977 16 Adjustments to line 15 (see instructions) 17 Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 22. However, if you are filing more than one Form 1116, you must complete line 20.) 18 Individuals: Enter the amount from Form 1040, line 41, or Form	
Adjustments to line 15 (see instructions) Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 22. However, if you are filing more than one Form 1116, you must complete line 20.) Individuals: Enter the amount from Form 1040, line 41, or Form	
Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 22. However, if you are filing more than one Form 1116, you must complete line 20.) Individuals: Enter the amount from Form 1040, line 41, or Form	
Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 22. However, if you are filing more than one Form 1116, you must complete line 20.) Individuals: Enter the amount from Form 1040, line 41, or Form	
foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 22. However, if you are filing more than one Form 1116, you must complete line 20.) Individuals: Enter the amount from Form 1040, line 41, or Form	
Part I. Skip lines 18 through 22. However, if you are filing more than one Form 1116, you must complete line 20.) 18 Individuals: Enter the amount from Form 1040, line 41, or Form	
one Form 1116, you must complete line 20.) 17 4,977 18 Individuals: Enter the amount from Form 1040, line 41, or Form	
18 Individuals: Enter the amount from Form 1040, line 41, or Form	
18 Individuals: Enter the amount from Form 1040, line 41, or Form	
1040NR, line 39. Estates and trusts: Enter your taxable income	
without the deduction for your exemption SEE STATEMENT 2 18 71,694	
Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see	
instructions.	
19 Divide line 17 by line 18. If line 17 is more than line 18, enter "1" 19 0.0	694
20 Individuals: Enter the amount from Form 1040, line 44. If you are a nonresident alien, enter the	
amount from Form 1040NR, line 42. Estates and trusts: Enter the amount from Form 1041,	
Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37	992
Caution: If you are completing line 20 for separate category e (lump-sum distributions), see	
instructions.	
21 Multiply line 20 by line 19 (maximum amount of credit)	665
22 Enter the smaller of line 14 or line 21. If this is the only Form 1116 you are filing, skip lines 23	
through 27 and enter this amount on line 28. Otherwise, complete the appropriate line in Part IV (see	
instructions)	90
Part IV Summary of Credits From Separate Parts III (see instructions)	
23 Credit for taxes on passive category income 23 90	
24 Credit for taxes on general category income 24	
25 Credit for taxon on cortain income to coursed by treaty	
26 Credit for taxes on lump-sum distributions 26	
27 Add lines 23 through 26 27	90
28 Enter the smaller of line 20 or line 27 28	90
29 Reduction of credit for international boycott operations. See instructions for line 12 29	
30 Subtract line 29 from line 28. This is your foreign tax credit. Enter here and on Form 1040, line 47;	
Form 1040NR, line 45; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a	90
Form 111	

Form 1116

ALT MIN TAX

Foreign Tax Credit

(Individual, Estate, or Trust)

► Attach to Form 1040, 1040NR, 1041, or 990-T.

OMB No. 1545-0121

Department of the Treasury Internal Revenue Service

Attachment Sequence No. ▶ Information about Form 1116 and its separate instructions is at www.irs.gov/form1116.

	LMER H E				DTD				Client	e 1 of your tax return Copy
_	-1-09 AS a separate Form				low See Cate	gories of Inco	me in the instr	27-6453		n each
	n 1116. Report a						me in the inst	dollorio. Oricon	only one box	Sir Guoir
a [X Passive cate	gory income	с	Section 901(j) income		e	Lump-sum	distributions	
ь [⊣	egory income	d	Certain incor	me re-sourced	by treaty	_	-		
f	Resident of (nam	ne of country)	► UNI	TED STA	TES	·				·
	: If you paid tax			or U.S. posses	ssion, use colu	mn A in Part I	and line A in P	art II. If you pai	id taxes to	
mor	e than one forei									
P	art I Tax	rable Incom	ne or Loss	From Sour					y Checked	Above)
			_		Foreign C	Country or U.S	6. Possession			Total
g	Enter the name	-	country	A		B		с	(Ad	d cols. A, B, and C.)
	or U.S. posses		▶	VARIOUS						
1a	Gross income from shown above and					All adio				
	(see instructions		anou abovo							
	• • • • • • • • • • • • • • • • • • • •									
		/ DIVIDE	Sciale		5,313		erija ne odgica o odgica i kunistrarum stato		1a	5,313
b	Check if line 1a i									
	services as an el sation from all so									
	& you used an a	ltemative basis to								
	its source (see in	nstructions)	▶∐ [
Ded	uctions and los	sses (Caution: Se	ee instructions):							
2	Expenses definite line 1a (attach statement)	ly related to the inc	come on							
3	Pro rata share definitely rela		ctions not							
а	Certain itemized									
b	deduction (see in Other deds. (attach strat.)									
C	Add lines 3a a				C 771		 	••		
d	Gross foreign so	,	· -		6,771					
e	Gross income from				4,354 .0803		- 1			
f ~	Divide line 3d by			<u> </u>	• 0000					
g 4	Multiply line 3c									
4	Pro rata share of inter- Home mortgage inter-				M C					
а	Home Mortgage Inte									
b	Other interest	expense								
5	Losses from fo	oreign sources								
6	Add lines 2, 3g	·····		_					6	
7 D	Subtract line 6						<u> </u>		▶ 7	5,313
	artil For Credit is claimed	reign Taxes	Paid of A	ccruea (see	Instruction	S)				
	for taxes (you must check one)					Foreign taxes pai	d or accrued			
亨	(h) X Paid		In foreign	currency				In U.S. d	ollars	
Country	(i) Accrued	Taxe	es withheld at source	e on:	(n) Other	Taxe	s withheld at source	e on:	(r) Other	(s) Total foreign
ပ	(j) Date paid	(k) Dividends	(I) Rents	(m) Interest	foreign taxes paid or	(o) Dividends	(p) Rents	(a) Interest	foreign taxes paid or	taxes paid or accrued (add cols.
_	or accrued		and royalties	-	accrued		and royalties	(4)	accrued	(o) through (r))
A	VARIOUS_				, .	90				90
В				_					-	

For Paperwork Reduction Act Notice, see instructions.

Add lines A through C, column(s). Enter the total here and on line 9, page 2

Form 1116 (2012)

8

90

ALT MIN TAX

ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100

Form 1116 (2012) Page 2

Pa	irt III Figuring the Credit				
9	Enter the amount from line 8. These are your total foreign taxes paid				
	or accrued for the category of income checked above Part I	9	90		
			CIIE	nı	Сору
)	Carryback or carryover (attach detailed computation)	10			
ı	Add lines 9 and 10	11	90		
	Reduction in foreign taxes (see instructions)	12 (
}	Taxes reclassified under high tax kickout (see instructions)	13	NAM MATERIAL COM		
Ļ	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit			14	9(
;	Enter the amount from line 7. This is your taxable income or (loss) from	I I			
-	sources outside the United States (before adjustments) for the category				
	of income checked above Part I (see instructions)	15	5,313		
3	Adjustments to line 15 (see instructions)	16	3/313		
,	Adjustments to line 15 (see instructions)	10			
	Combine the amounts on lines 15 and 16. This is your net foreign		OCHA DE		
	source taxable income. (If the result is zero or less, you have no				
	foreign tax credit for the category of income you checked above		200		
	Part I. Skip lines 18 through 22. However, if you are filing more than	l l	F 010		
	one Form 1116, you must complete line 20.)	17	5,313		
1	Individuals: Enter the amount from Form 1040, line 41, or Form				
	1040NR, line 39. Estates and trusts: Enter your taxable income		7. 6.60		
	without the deduction for your exemption SEE STATEMENT 3	18	74,662		
	Caution: If you figured your tax using the lower rates on qualified dividends or capital gain	ns, see			
	instructions.				
)	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"		<u>[</u>	19	0.0712
1	Individuals: Enter the amount from Form 1040, line 44. If you are a nonresident alien, en				
	amount from Form 1040NR, line 42. Estates and trusts: Enter the amount from Form 10	41,			
	Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37			20	14,106
	Caution: If you are completing line 20 for separate category e (lump-sum distributions), s				
	instructions.			.	
	Multiply line 20 by line 19 (maximum amount of credit)			21	1,004
:	Enter the smaller of line 14 or line 21. If this is the only Form 1116 you are filing, skip line				
	through 27 and enter this amount on line 28. Otherwise, complete the appropriate line in F			ŀ	
	instructions)	,		22	9(
Pa	Int IV Summary of Credits From Separate Parts III (see instruction				
	Credit for taxes on passive category income	23	90		
,	One distriction to the control of th	24	·		
,	Credit for taxes on certain income re-sourced by treaty	25			
	Credit for taxes on lumn-sum distributions	26			
; ,	Credit for taxes on lump-sum distributions			27	90
	Add lines 23 through 26			27	90
	Enter the smaller of line 20 or line 27		i	28	90
)	*******			29	
	Subtract line 29 from line 28. This is your foreign tax credit. Enter here and on Form 104				2.2
	Form 1040NR, line 45; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a		<u></u>	30	90

Form **1116** (2012)

9706 ELMER H BRUNSTING DECEDENTS TR DTD

27-6453100

Federal Statements

FYE: 12/31/2012

Statement 1 - Schedule D. Part II, Line 9 - Capital Gain Distributions Copy

Description	 Amount
EDWARD JONES	\$ 714
TOTAL	\$ 714

Interest / Dividends

Statement 2 - Form 1116, Line 18 - Adjusted Taxable Income

Description	 Amount
TAXABLE INCOME	\$ 79,498
PLUS: EXEMPTION	100
LESS: WORLDWIDE 15% GAINS MULTIPLIED BY 0.5714	 -7,904
TOTAL	\$ 71,694

Interest / Dividends

Statement 3 - Form 1116, Line 18 - Adjusted Taxable Income

Description	 Amount
TAXABLE INCOME LESS: WORLDWIDE 15% GAINS MULTIPLIED BY 0.4643	\$ 81,085 -6,423
TOTAL	\$ 74 , 662

1-3

Estimate Worksheet

Form **1041**

For calendar year 2013, or tax year beginning

, and ending

2012

Name

ELMER H BRUNSTING DECEDENTS TR DTD

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

Client 4 Copy

Taxpayer Identification Number

Record of Estimated Tax Payments (see 1041-ES instructions for correct payment due dates)

Payment number	(a) Due Date	(b) Amount Due	(c) Date Paid	(d) Amount Paid
1	04/15/13	5,980		
2	06/17/13	5,980		
3	09/16/13	5,980		
4	01/15/14	5,980		
Total)	23,920		

Calculation of 1041-ES Payments

1	Enter adjusted total income expected in 2013		1	
2	Enter any expected income distribution deduction	2		
3	Enter any estate tax deduction			
4	Enter exemption (see instructions)			
5	Add lines 2 through 4		5	
6	Taxable income of estate or trust. Subtract line 5 from line 1			
7	Figure your tax on line 6		23,992	
8	Alternative minimum tax			
9	Add lines 7 and 8. Include any tax on lump-sum distributions from Form 4972	9	23,992	
10	Credits (see instructions)	10	90	
11	Subtract line 10 from line 9. If zero or less, enter -0-			23,902
12	Other taxes (see instructions)		40	
13	Income tax withheld and estimated to be withheld during 2012 and other refundable	le credits	13	
14	Rounding amount			18
15	Balance	15	23,920	
16	Less amount of current year overpayment applied to next year's estimates			
17	Less amounts already paid towards next year's estimates	17		
18	Total estimates for next year			23,920

Adjusted Gross Income Worksheet Form **1041** 2012 For calendar year 2012, or tax year beginning and ending Name Taxpayer Identification Number ELMER H BRUNSTING DECEDENTS TR DTD Client 4@opy 4-1-09 AS EST UTD 10-10-96 Total ESBT / QSST Other 81,085 Total income Administrative costs Fiduciary fees Attorney, accountant fees Other administrative deductions Net operating loss Income distribution deduction 100 Exemption 100 Subtotal 80,985 Adjusted gross income Adjusted gross income (Force)

Form 1116	1	Form 1116 Page 1 Detail Worksheet					2012
FOIII 1110		For c	alendar	year 2012, or tax year beginning	, а	and ending	
Name							Cliphier George Number
ELMER H BE	RUNSTING	DECEDENTS	TR	DTD			
4-1-09 AS	EST UTD	10-10-96					27-6453100

Category of income	PASSIVE INCOM	IE.		Regular Tax \underline{X} Alternative Minimum Tax \underline{X}			
Name of foreign country	VARIOUS						
1a Gross income: (1)							
Other income	3,632						
Qualified dividends	2,425						
Short-term capital gain / loss							
Long-term capital gain / loss	714	·					
2 Expenses definitely related							
3a Certain itemized deductions							
3b Other deductions					. .		
3c Add lines 3a and 3b							
3d Gross foreign source income	6 , 771		-				
3e Gross income from all sources	84,354						
3f Divide line 3d by line 3e	0.0803			!			
3g Multiply line 3c by line 3f							
4a Home mortgage interest							
4b Other interest expense							
5 Losses from foreign sources							
Deductions not definitely related							
(Add lines 3g, 4a, 4b, and 5)							
C Coreign toyon poid or convert	90						
8 Foreign taxes paid or accrued	90						
Fiduciary share (2)	100.0000 %	%	%	%	%	%	

- (1) Gross income is per input. Fiduciary share will be allocated / limited on Form 1116; beneficiary share is allocated on the Beneficiary Foreign Tax Credit Schedule.
- (2) Fiduciary share is reported on Form 1116; beneficiary share is reported per beneficiary on the Beneficiary Foreign Tax Credit Schedule

Form 1116	Form 1116 Page 1 Detail Worksheet	2012
T GIMIT	For calendar year 2012, or tax year beginning , and ending	
Name		Clienter Gentation Number
ELMER H BR	UNSTING DECEDENTS TR DTD	
4-1-09 AS 1	EST UTD 10-10-96	27-6453100

Category of income	PASSIVE INCOM	ME		Reg	ular Tax Altern	ative Minimum Tax <u>X</u>
Name of foreign country	VARIOUS					
1a Gross income: (1) Other income	3,632					
Qualified dividends	2,425					
Short-term capital gain / loss Long-term capital gain / loss	714					
2 Expenses definitely related						
3a Certain itemized deductions						
3b Other deductions						
3c Add lines 3a and 3b	6,771					
3d Gross foreign source income 3e Gross income from all sources	84,354					
3f Divide line 3d by line 3e	0.0803					<u> </u>
3g Multiply line 3c by line 3f						
4a Home mortgage interest						
4b Other interest expense						
5 Losses from foreign sources						
Deductions not definitely related (Add lines 3g, 4a, 4b, and 5)						
9 Foreign toyon paid or postured	90					
8 Foreign taxes paid or accrued	901		<u> </u>			
Fiduciary share (2)	100.0000 %	%	%	%	%	%

- (1) Gross income is per input. Fiduciary share will be allocated / limited on Form 1116; beneficiary share is allocated on the Beneficiary Foreign Tax Credit Schedule.
- (2) Fiduciary share is reported on Form 1116; beneficiary share is reported per beneficiary on the Beneficiary Foreign Tax Credit Schedule

Form **1041**

Foreign Tax Credit Worksheet B

, and ending

2012

Taxpayer Identification Number

For calendar year 2012, or tax year beginning Name

ELMER H BRUNSTING DECEDENTS TR DTD

Climat Cany

4-1-09 AS EST UTD	10-10-96			Clænt46	<u>Xapy</u>		
	Cate	egory #1	Cat	Category #2			
	Specify ▶ PA						
	(1) Short-Term	(2) Long-Term (15%)	(3) Short-Term	(4) Long-Term (15%)	(5) Other		
Separate category rate group							
capital gain or (loss)		714					
U.S. capital loss adjustment							
amount							
Subtotal (subtract line 2 from							
line 1 gain amounts)		714					
4. Net U.S. long-term capital loss							
5. U.S. long-term capital loss							
adjustment							
6. Excess net U.S. long-term		Fig. 1		El procede district			
capital loss							
7. Long-term capital gain (or							
adjustment amount)							
8. Limitation percentage	4						
9. Long-term limitation amounts			1 16906				
10. Adjustment amounts							
11. Rate differential adjustments							
12. Long-term gains							
13. Rate differential adjustment							
14. Long-term gain							
15. Adjusted separate category	!	-					
capital gains and losses		306		<u> </u>			

Foreign Tax Credit Worksheet B Form **1041**

AMT VERSION

For calendar year 2012, or tax year beginning and ending 2012

Name

Taxpayer Identification Number

ELMER H BRUNSTING DECEDENTS TR DTD

4-1-09 AS EST UTD	10-10-96			Client 46	XODY
		gory #1	Cate		
	Specify ▶ PA	SSIVE INC	Specify ▶		
	(1) Short-Term	(2) Long-Term (15%)	(3) Short-Term	(4) Long-Term (15%)	(5) Other
Separate category rate group					
capital gain or (loss)		714			
U.S. capital loss adjustment					
amount		- <u></u>	<u>-</u> .		
Subtotal (subtract line 2 from					
line 1 gain amounts)		714		CSSST CONTRACTOR CONTR	
4. Net U.S. long-term capital loss					
5. U.S. long-term capital loss					
adjustment					
6. Excess net U.S. long-term					
capital loss					
7. Long-term capital gain (or					
adjustment amount)					
8. Limitation percentage					
9. Long-term limitation amounts		<u>-</u>			
10. Adjustment amounts					
11. Rate differential adjustments		<u></u>			
12. Long-term gains					
13. Rate differential adjustment					
14. Long-term gain					
15. Adjusted separate category					
capital gains and losses		382			1

iowa

IA_	1041V	Fiduciary	Income Tax	Payment	Voucher

(on bottom of page)

Client Copy

lowa Department of Revenue www.iowa.gov/tax	CUT HERE — — — — — lowa	Fiduciary Income Tax Payment Voucher
For calendar year 2012 or fiscal year beginning	and ending	
PRINT name of estate or trust (last name, first name, middle initial) ELMER H BRUNSTING DECEDENTS TR DTD 4-1-09 AS EST UTD 10-10-96		Department of Revenue number
Name, address, and title of fiduciary ANITA BRUNSTING 203 BLOOMINGDALE CIR VICTORIA TX 77904	_	Federal Employer ID Number
TRUSTEE		27-6453100
Name of attorney CANDACE KUNZ-FREED		County
Address of attorney 14800 ST MARYS LANE, SUITE 230	City HOUSTON	State ZIP TX 77079
Attomey's telephone number Check whether 800-229-3002	an estate or trust X	Probate number
Date of payment Make check payable to Treasurer — State of lowa When you pay by check, you authorize the Department of Revenue to conclude the check to a one-time electronic banking transaction. 63-007 (08/23/12)	convert your	IA 1041V 20 <u>12</u> s 4,797

For	Caler	ndar Year 2012 or fiscal year beginning, and ending		lowa Fid	duciary Return
Na	me of	ELMER H BRUNSTING DECEDENTS TR DTD	Federal Employer	D Number	Check one:
Es	tate o	r Trust 4-1-09 AS EST UTD 10-10-96	27-645310	0	Estate
Na	me,	Address, and Title of Fiduciary	Decedent's Social		
A	NI:	TA BRUNSTING		Client	Trust
2	03	BLOOMINGDALE CIR			X Complex Trust
V	IC.	TORIA TX 77904	Iowa County in whi	ich	[21] Complex Trust
T	RUS	STEE	estate is pending		Bankruptcy Estate
		of Attomey, Mailing Address (city, state, ZIP)			
		DACE KUNZ-FREED			If trust, check one:
		00 ST MARYS LANE, SUITE 230	Probate No.		X Testamentary
		STON TX 77079			Inter Vivos
		y's Phone Number 800-229-3002		- 4- 6-4 r	
		on is granted to the attorney listed above to receive confidential tax information under lowa Code representative before the lowa_Department of Revenue and to make written or oral presentation			Date of decedent's death
		n amended IA 1041? Yes X No. Is Income Tax Certificate of Acquitta	nce requested?	Yes X No	
		va 706 being filed? Yes X No Have prior returns been filed for this		X Yes No	
	1	Dividends. Enter full amount.	1	10,386	
		Interest		:	
	3.	Income from partnerships and other fiduciaries. Attach supporting schedule.	3.		
빌		Net rents and royalties		CO E10	
	5 5	Net business and farm income or loss. Attach Schedules C or C-EZ and F, federal form 1040.	5.		
٢	6.	Net gain (loss) from capital assets			
=		Ordinary gains (losses). Attach federal form 4797.			
	8.	Other income. State nature of income. SEE STMT 1	8.	6,913	
	9.	Total income. Add lines 1 through 8.		9.	87 , 998 🛦
		Interest. Enter on Schedule D, page 2.	10.		
	11.	Taxes. Enter on Schedule D, page 2.	11	-1, 573	
	12.	Fiduciary fees. Enter on Schedule D, page 2.	12.		
	13.	Charitable deduction from income in compliance with Will or Trust instrument.			
9	14.	Attorney, accountant, and return preparer fees. Enter on Schedule D, page 2.	14		
	15.	Other deductions not subject to 2% floor. Enter on Schedule D, page 2.	15.		
F	16.	Allowable miscellaneous itemized deductions. Enter on Schedule D, page 2.	16.	1,487	
here.	17.	Total. Add lines 10 through 16.		17	86▲
	18.	Balance. Subtract line 17 from line 9			
payment and voucher here	19.	Distributions to beneficiaries. Complete Schedule B on page 2 or attach federal Schedule K-1.	19	<u>.</u>	
5	20.	Federal estate tax attributable to income in respect of a decedent (fiduciary's share	e) 20		
euta		Total. Add lines 19 and 20.			00 001
mad —		Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on final	return	22	88,084
Staple I		mplete lines 23-32. Nonresidents, also complete Schedule C and enter on line 28.	* # # # # # # # # # # # # # # # # # # #	C 454	
	23.	Compute tax from rate Schedule E, page 2.	23		
>		lowa lump sum tax. Attach federal Schedule 4972.			
H		Iowa minimum tax. Attach IA 6251.	25		6 1 5 1
ב ב		Tax before credits. Add lines 23 through 25.			6,151
)	Personal exemption credit. This is a nonrefundable credit.		40.00	
	28.	Out-of-state tax credit or nonresident credit. Attach copy of out-of-state return and Schedule IA 130 or IA 1041 Schedule C.		1,314	
2	5 29.	Motor fuel tax credit. Attach Schedule IA 4136.			
•	3 0.	Other credits. Attach IA 148 Tax Credits Schedule.	30.		
		Total credits. Add lines 27 through 30.			<u>1,354</u>
	32.	Tax liability. Subtract line 31 from 26.		32	4,797
4	33.	Tax paid with additional Iowa Fiduciary Income Tax Payment Voucher		33	
7	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.			4,797▲
_ F	_	Mail to: Fiduciary Return Processing, Iowa Department of Revenue, PO Box	10467, Des M oine	s, IA 50306-0467	
	DEC	CLARATION: The undersigned hereby certifies and declares that this return, and any schedules or papers attawledge and belief of the undersigned, it is a true, correct, and complete return for the taxable year as required to			
0	rule:	s and regulations issued under authority thereof. Note; State tax information may be disclosed to tax officials of	y are income tax law of the another state or of the Uni	ted States for tax	
=	_ auii	ninistrative purposes. nature of fiduciary or officer representing fiduciary			Date
7			NORTH MAIN AVE	NUE	Date
à			UX CENTER, IA		04/15/13
cs					63-001a (09/17/12)

	BRUNSTING DECEDENTS T			auciary Schedule	<u>es A, B, D, and E</u>
Schedule A	- Background Information: Answer	er all applicable questio	ns.		
				edent's death:	
3. Decedent's	s business or occupation:		4. Decedent's :	age at death:	
5. Was a ded	cedent's final return filed?	0	6. Did will of d	ecedent create trust?	Yes No
7. Did deced	ent file IOWA return(s) up to the date of deat	h? ☐Yes ☐No I	f no, attach eamings sta	atement or excitation	
	edent's name and address:		, ,		-)
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 deced		Ves X No Is	an audit now in the proce	ess? Yes X No
	enses of administration or selling expenses b	·		Yes X No	033;
	s fiduciary withhold on income distributions m			X No	
			_		X No
15. Does the 6	estate/trust elect to recognize the gain or loss	on a distribution of prop	erty under section IRC o	43(e)(3)? Yes	Δ[NO
Schedule E	3 - Beneficiaries' Shares of Incon	ne and Credits: Attac	h 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		Donolloidi D	Donaldia y	TOTALO
	curity Number 2				

4 lows resid	9 (Yes/No) 4				
5 Not short	term capital gain 5			•	
5. Net Short-					
	erm capital gain (100%) 6				
	on and depletion 7				
	ncome subject to Iowa income tax 8				
	ot subject to lowa income tax 9				
10. Excess de	eductions 10				
	NG IOWA NONRESIDENT INCOME		T	1940 - 04 001 50000 3000 	
	ne tax withheld, if any 11	-			
	g agent's identification number	· I	1	<u> </u>	111
Scriedule L	D - Explanation of Expenses				1
Line No		Evalenation			Amount
Line No. 16	MISC DED- STMT 2	Explanation		· · · · · · · · · · · · · · · · · ·	Amount 1,487
10	MISC DED- SIMI Z		· · · · · · · · · · · · · · · · · · ·		1,407
					
				· · · · · · · · · · · · · · · · · · ·	
					· · · · · · · · · · · · · · · · · · ·
Schedule E	E - Tax Rates				
	Taxable Income			xcess	
	Over But Not Over \$0 \$1,46		Tax Rate (0.36% x	Over \$0)	
	\$1,469 \$2,93		,	1,469)	
	\$2,938 \$5,87	5 \$15.87 +	(2.43% x \$	2,938)	
	\$5,876 \$13,22		•	5,876)	
	\$13,221 \$22,03: \$22,035 \$29,38:			3,221) 2,035)	
	\$29,380 \$44,07			9,380)	
	\$44,070 \$66,10			4,070)	
	\$66,105 ove	r \$4,177.26 +	(8.98% x \$60	3,105)	
					63-001b (10/08/12)

2012 IA 1041 Schedule C Computation of Nonresident's Tax Credit

Nam	e of Estate or Trust		Federal Identification	Сору
EL	MER H BRUNSTING DECEDENTS TR DTD	- 1	27-6453100	
	1-09 AS EST UTD 10-10-96		Column B	Column A
	1 09 110 101 015 10 10 90		All Source (from IA 1041)	Iowa Source
1.	Ordinary dividend income	1.	10,386	
2.	Taxable interest income			
3.	Income from partnerships and other fiduciaries	3.		
4.	Net rents and royalties		63,512	63,512
5.	Net business and farm income (loss)			
6.	Net gain (loss) from capital assets		7,187	
7.	Ordinary gains (losses) from federal form 4797	7.		
8.	Other income		6,913	6,913
9.	Gross Income		87,998	70,425
10.	Interest			
11.	Taxes			
12.	Fiduciary fees			
13.	Charitable deduction from income in compliance with Will or Trust Instrument	13.		
14.	Attorney, accountant, and return preparer fees	14.		
15.	Other deductions not subject to 2% floor	15.		
16.	Allowable miscellaneous interest deductions		1,487	1,287
17.	Total Deductions			1,287
18.	Balance		88,084	69,138
19.	Distribution to beneficiaries (note: line 19 col. B is the same as page 1 of the IA1041)	19.		
20.	Federal estate tax attributable to income in respect of a decedent	20.		
21.	Taxable Income	21.	88,084	69,138
22.	lowa income percentage: divide column A of line 21 by column B of line 21 and enter			
	percentage rounded to the nearest tenth of a percent. This cannot exceed 100.0%	22.		
23.	Nonresident credit percentage (subtract line 22 from 100.0%)	23.		21.5
24.	lowa tax on total income from line 26, IA 1041	24.		6,151
25.	Personal exemption credit from line 27, IA 1041	25.		\$ 40.00
26.	Tax after credits (subtract line 25 from line 24)	26.		6,111
27.	Nonresident tax credit (multiply line 26 by line 23 and enter on line 28, IA 1041)	27.		1,314

9706 ELMER H BRUNSTING DECEDENTS TR DTD

27-6453100

Iowa Statements

FYE: 12/31/2012

Statement 1 - Form IA 1041, Page 1, Line 8 - Other Incontient Copy

Description	 Amount
FEDERAL TAX REFUND	\$ 6,913
TOTAL	\$ 6,913

Statement 2 - Form IA 1041, Page 2, Schedule D - Allowable Miscellaneous Itemized Deductions

Description	 Amount
INVESTMENT FEES	\$ 3,107
SUBTOTAL	\$ 3,107
MISC DEDUCTIONS BEFORE 2% LESS 2% AGI	\$ 3,107 -1,620
PAGE 1 - MISC DEDUCTS AFTER 2%	\$ 1,487
TOTAL IOWA ALLOWABLE MISC ITEMIZED DEDUCTIONS	\$ 1,487

1-2

9963 E 1	04		Department of the Treas			totos a	nd Tru	ete		1 00		1			
			on about Form 1041	and its separate	instructions is	s at www.irs	.gov/form10)41. 		20	12	ОМ	B No. 1545-0	092 	
A C	heck a	III tha	t apply:	For calendar y			*		, and en						
	ecede	nt's e	estate	Name of estate or trust (If a grantor type trust, see the instr.)								C Employer identification number 45~6602570			
	imple	trust		NELVA E	י אווקם	בידאכ	GLIDVIT.	VIORS T	ידיפוזקיי		e entity cre		70		
X	omple	k trus	t	Name and title of fi) I I I I G	POKAT	VIORD I	1001	C.ii	ent.	/6n	inv		
dash	(ualifie	d disa	ability trust	ANITA E		NG				_	exempt ch				
$\overline{}$		S nortion only)									rest trusts,	check a	pplicable		
П		•	box(Number, street, and room or suite no. (If a P.O. box, see the instructions.)									nstruction	ns.		
			state-Ch. 7 state-Ch. 11	203 BLC	OMINGE	ALE C	IR			L De	scribed in	sec. 494	7(a)(1). Ched	k here	
		-	ne fund	City or town, state,						if r	not a privat	e founda	ation	▶ _	
<u> </u>				VICTORI			TX	77904		De	scribed in	sec. 494	17(a)(2)		
Ь	attac	hed (applicable	X Initial return	ш	ıl retum	Amended ret			ange in tru				
	instr			boxes:	Change in		•	Change in fid	uciary's name	Cr	nange in fic	duciary's	address		
<u>G</u>	neck r		f the estate or filing trust n Interest income								1			230	
	1	•	Total ordinary divid	dends							2a			202	
	'	b	Qualified dividends al	llocable to: (1) Ben	eficiaries			(2) Estate or tri		202	1		-		
4	;	3	Business income of	or (loss). Attach S	chedule C o	r C-EZ (For	m 1040)	` '	,		3				
Ĕ	4	ı	Capital gain or (los	ss). Attach Sched	ule D (Form	1041)					4				
ncome	4	5	Rents, royalties, pa	artnerships, other	estates and	trusts, etc.	Attach Sci	nedule E (Fori	n 1040)		5			,	
=	•	3	Farm income or (Id	oss). Attach Sche	dule F (Forn	n 1040)					6				
				oss). Attach Form 4797							7			-	
				ombine lines 1, 2a, and 3 through 8							8			432	
	1	9	Interest, Check if F			F T				•	10			432	
	1										11			*	
	1		Taxes Fiduciary fees								12			•	
	1:	3	Charitable deduction								13				
	1.	4	Attorney, accounta	nt, and return pre	eparer fees						14				
ST.	1:	5a	Other deductions	n ot subject to the	2% floor (at	ttach schedu	ule)				15a				
댨		b	Allowable miscellar	neous itemized d	eductions su	bject to the	2% floor				15b				
Deductions	1		Add lines 10 through	~				1	1		16		1 1 1 1 1 1	-	
മ്	1		Adjusted total income						17	432	+ - 1	- I -		·	
	1:		Income distribution deduction								18				
	2			•		•	•	*			20			100	
	2		Add lines 18 throu	ah 20							21			100	
	2	2	Taxable income. S								22			332	
	2	3	Total tax (from So	chedule G, line 7)							23			20	
	2	4	Payments: a 20	12 estimated tax	payments ar	nd amount a	pplied fron	n 2011 return	, , , ,		24a				
Payments		b	Estimated tax pays	ments allocated to	o beneficiarie	es (from For	m 1041-T)				24b				
шe		C	Subtract line 24b f								24c				
ď		d	Tax paid with Form	n 7004 (see instr	uctions)						24d				
		е	Federal income tax							. Total	24e 24h				
and	2	5	Other payments: Total payments.	Add lines 24c thr	nuah 24e ar	nd 24h	, g ruii	11 4130	,	,,,,, , Total	25				
Tax	2	_	Estimated tax pen								26				
_	2		Tax due. If line 25			es 23 and 2	26, enter a	mount owed			27			2(
	2	8	Overpayment, If I	line 25 is larger th	nan the total	of lines 23 a	and 26, ent	er amount ove	erpaid		28				
	2	9	Amount of line 28	to her a Credit	ad to 2013	actimated t	av 🕨		·h	Refunded >	29				
Sig He		Jnder rue, c	penalties of perjury, I declarate, and complete. Decl	are that I have examine aration of preparer (othe	d this return, incluer than taxpayer)	iding accompany is based on all in	ring schedules nformation of v	and statements, an which preparer has	d to the best of my any knowledge.	knowledge and belief,	it is	retur	the IRS discu n with the pre vn below (see	parer	
			Signature of fiduciary or c	officer representing fidu	ciary	T	Da	nte	EIN of fidu	iciary if a financial ins	stitution	<u> </u>	X Yes	No	
		Print	/Type preparer's name			Preparer's si	gnature			Date	Check	i	f PTIN		

DAA For Paperwork Reduction Act Notice, see the separate instructions.

KROESE & KROESE

SIOUX CENTER, IA

540 NORTH MAIN AVENUE

RICHARD K RIKKERS CPA

Paid

Preparer

Use Only

RICHARD K RIKKERS CPA

51250-1824

P.C.

Form 1041 (2012)

P00144154

▶ 42-1277139

712-722-3375

Firm's EIN

Phone no.

Form	1041 (2012) NELVA E BRUNSTING SURVIVIORS TRUST 45-6602570					P	age 2
Sc	hedule A Charitable Deduction. Do not complete for a simple trust or a pooled incom	e fund	l <u> </u>				
1	Amounts paid or permanently set aside for charitable purposes from gross income (see instructions)		_1	<u> </u>			
2	Tax-exempt income allocable to charitable contributions (see instructions)		2				
3			3				
4	Subtract line 2 from line 1 Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes	Clie	ent	Cop	V		
5	Add lines 3 and 4		5				
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	<u> </u>			
So	hedule B Income Distribution Deduction						
1	Adjusted total income (see instructions)		1				
2	Adjusted tax-exempt interest		2				
3	Total net gain from Schedule D (Form 1041), line 15, column (1) (see instructions)	. ,	3	·····			
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				
6	Enter any gain from page 1, line 4, as a negative number. If page 1, line 4, is a loss, enter the loss					-	
	as a positive number		6				
7	Distributable net income. Combine lines 1 through 6, If zero						
•	or less, enter -0-		7				
8	If a complex trust, enter accounting income for the tax year as						
•	determined under the governing instrument and applicable local law 8		5				
9	Increase or william and the adjustic tend or wearth.		9				
10	Other amounts paid, credited, or otherwise required to be distributed		10				
11	Total distributions. Add lines 9 and 10. If greater than line 8, see instructions		11				
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				
14	Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0-		14				
15	Income distribution deduction. Enter the smaller of line 13 or line 14 here and on page 1, line 18		15				
	chedule G Tax Computation (see instructions)		15				
1	To a Total distribution of the State of the	20					
•	b Tax on lump-sum distributions. Attach Form 4972 1b						
	c Alternative minimum tax (from Schedule I (Form 1041), line 56)	Ö	1.				
	· · · · · · · · · · · · · · · · · · ·		44				20
2a			1d				2.0
_							
b							
C C	` ` ` · · · · · · · · · · · · · · · · ·						
d 3	· · · · · · · · · · · · · · · · · · ·	_	3				0
4	Total credits. Add lines 2a through 2d	💆	4				<u> </u>
	Subtract line 3 from line 1d. If zero or less, enter -0- Recapture taxes, Check if from: Form 4255 Form 8611		5				_20
5 6	· · · · · · · · · · · · · · · · · · ·		6				
7	Household employment taxes. Attach Schedule H (Form 1040) Total tax. Add lines 4 through 6.		-				
•	- · · · · · · · · · · · · · · · · · · ·		7				20
	Other Information					Yes	
1	Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the allocation of expenses					163	X
•						. 4	$\stackrel{\wedge}{=}$
2	Enter the amount of tax-exempt interest income and exempt-interest dividends \$\) Did the estate or trust receive all or any part of the earnings (salary, wages, and other compensation) of any						
_	individual by reason of a contract assignment or similar arrangement?						Х
3	At any time during calendar year 2012, did the estate or trust have an interest in or a signature or other authority						
3					l		Х
	over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the				··· }		$\stackrel{\wedge}{=}$
	familiar assumbs.				ŀ		
4	During the tax year, did the estate or trust receive a distribution from, or was it the grantor of, or transferor to, a				• • •		
4							v
5	foreign trust? If "Yes," the estate or trust may have to file Form 3520. See instructions Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see				٠٠٠		X
	Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see the instructions for required attachment				النا		
6	If this is an estate or a complex trust making the section 663(b) election, check here (see instructions)			🛴	HI		
7 8	To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see instructions) If the decedent's estate has been open for more than 2 years, attach an explanation for the delay in closing the			🛴	H		
	estate, and check here				\sqcup		v
9	Are any present or future trust beneficiaries skip persons? See instructions	<u> </u>			<u> </u>	1044	X
DAA					⊦orm	1041	(2012)

5

IRS e-file Signature Authorization for Form 1041

Tax due or overpayment (Form 1041, line 27 or 28)

For calendar year 2012, or fiscal year beginning, ending

20

20

3

Department of the Treasury Internal Revenue Service Do not send to the IRS. Keep for your records. Employer identification number Name of estate or trust Client Copy NELVA E BRUNSTING SURVIVIORS TRUST Name and title of fiduciary ANITA BRUNSTING TRUSTEE Part I Tax Return Information (Whole Dollars Only) Total income (Form 1041, line 9) 432 Income distribution deduction (Form 1041, line 18) 2 Taxable income (Form 1041, line 22) 332

Declaration and Signature Authorization of Fiduciary (Be sure to get a copy of the estate's or Part II trust's return)

Under penalties of perjury, I declare that I am a fiduciary of the above estate or trust and that I have examined a copy of the estate's or trust's 2012 electronic income tax return and accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the estate's or trust's electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the estate's or trust's return to the IRS and to receive from the IRS (a) an acknowledgment of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the estate's or trust's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the estate's or trust's electronic income tax return and, if applicable, the estate's or trust's consent to electronic funds withdrawal.

Fiduciary's	DINI-	chack	onσ	hov	only
FIGURATE S	FIIN.	CHECK	OHE	1)()X	OHILV

Total tax (Form 1041, line 23)

	orize KROESE & KROESE P.C. ERO firm name e estate's or trust's 2012 electronically filed income tax return.	to enter my PIN 10540 as my sig	nature
	iduciary or officer representing the fiduciary of the estate or trust, I 's or trust's 2012 electronically filed income tax return.		
fiduciary or office representing the fiduciary		Date ▶ <u>04/05/13</u>	
Part III	Certification and Authentication		
ERO's EFIN/	PIN. Enter your six-digit EFIN followed by your five-digit self-select	ted PIN. 42051284948	

I certify that the above numeric entry is my PIN, which is my signature on the 2012 electronically filed income tax return for the estate or trust indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 3112, IRS e-file Application and Participation, and Pub. 1437, Procedures for the Form 1041 e-file Program, U.S. Income Tax Returns for Estates and Trusts for Tax Year 2012.

RICHARD K RIKKERS CPA ERO's signature

04/15/13

ERO Must Retain This Form — See Instructions Do Not Submit This Form to the IRS Unless Requested To Do So

For Paperwork Reduction Act Notice, see instructions.

Form 8879-F (2012)

2012 Form 1041-V

Department of the Treasury Internal Revenue Service

Any reference in these instructions to "you" means the fiduciary of the estate or trust.

What is Form 1041-V and Do You Have To Use It?

It is a statement you send with a check or money order for any balance due on Line 27 (Tax due) of the estate's or trust's 2012 Form 1041. Using Form 1041-V allows us to process the payment more accurately and efficiently. We strongly encourage you to use Form 1041-V, but there is no penalty if you do not.

You may choose to pay any balance due electronically. If you do, you do not need to send in Form 1041-V. To find out how to pay electronically, go to IRS.gov and enter "electronic payment options" in the search box,

How To Fill In Form 1041-V

- Line 1. Enter the estate's or trust's employer identification number (EIN) as shown on its return.
- **Line 2.** Enter the amount you are paying by check or money order.
- Line 3. Enter the name of the estate or trust.
- Line 4. Enter your name and title.
- **Line 5.** Enter your address exactly as shown on the estate's or trust's return. Please print clearly.

How To Prepare the Payment

• Make the check or money order payable to "United States Treasury." Do not send cash.

- Make sure the name of the estate Henst appearty the check or money order.
- Write the estate's or trust's EIN and "2012 Form 1041" on the check or money order.
- To help us process the payment, enter the amount on the right side of the check like this: \$ XXX.XX. Do not use dashes or lines (for example, do not enter "\$ XXX—" or "\$ XXX ××/100").

How To Send In the Estate's or Trust's 2012 Tax Return, Payment, and Form 1041-V

- Detach Form 1041-V along the dotted line.
- Do not staple or otherwise attach the payment or Form 1041-V to the return or to each other. Instead, just put them loose in an envelope.
- Mail the estate's or trust's 2012 tax return, payment, and Form 1041-V to the address shown on the back that applies to you.

Mail To: DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE CENTER
OGDEN, UT 84201-0148

TX 77904

Form 1041-V (2012) ▼ Detach Here and Mail With Your Payment and Return ▼ **CUT HERE** ្ទ 1041-V OMB No. 1545-0092 **Payment Voucher** 2012 Make your check or money order payable to "United States Treasury" Department of the Treasury Do not staple or attach this voucher to your payment or return. Internal Revenue Service (99) 1 Employer identification number (EIN) 2 Amount you are Dollars paying by check or money order 20 45-6602570 3 Name of estate or trust or type NELVA E BRUNSTING SURVIVIORS TRUST 4 Name and title of fiduciary ANITA BRUNSTING Print (TRUSTEE 5 Address of fiduciary (number, street, and room or suite no.) 203 BLOOMINGDALE CIR City, state, and ZIP code

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

VICTORIA

SCHEDULE D (Form 1041)

Capital Gains and Losses

▶ Attach to Form 1041, Form 5227, or Form 990-T.

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

▶ Information about Schedule D (Form 1041) and its separate instructions is at www.irs.gov/form1041. Employer identification number

OMB No. 1545-0092

N.T.T	IIIA E DRINGELMO O	IIDIIIII OD O	mprom				Copy
	ELVA E BRUNSTING S		TRUST		1 45-	6602	25/0
	rt I Short-Term Capital		eas — Assats H	leld One Year or Les	<u> </u>		
	(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 bas (see instructions)	is	(f) Gain or (loss) for the entire year Subtract (e) from (d)
1a							
	 						
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.				2	
3							
4	Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 2011 Capital Loss						
_	Саггуоver Worksheet Net short-term gain or (loss). Combine lines 1a through 4 in column (f). Enter here and on line 13,						
5	- · · · · · · · · · · · · · · · · · · ·	_			_	_	
Pa	rt II Long-Term Capital	Gains and Los	ses - Assets H	eld More Than One	Year	5	
	(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 bas (see instructions)	is	(f) Gain or (loss) for the entire year Subtract (e) from (d)
6a .	PERSONAL RESIDENCE	07/01/72	03/12/12	469,000	469,	000	
	·						
			<u>. </u>				
b	Enter the long-term gain or (loss), if	any, from Schedule	D-1, line 6b			6b	
7	7 Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824						
8	8 Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts						
9	9 Capital gain distributions						
10							
11							(
	Carryover vvorkaneer					11	

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

Schedule D (Form 1041) 2012

Schedule D (Form 1041) 2012 NELVA E BRUNSTIN	IG SURVI	VIORS 7	TRUST	45-6602570	Page 2
Part III Summary of Parts I and II Caution: Read the instructions before completing		(1) Bene (see i	ficiaries'	(2) Estate's or trust's	(3) Total
13 Net short-term gain or (loss)	13				
14 Net long-term gain or (loss):	-			01:	- 4
a Total for year	14a			Clier	nt Copy
b Unrecaptured section 1250 gain (see line 18 of the wrksht.)	14b				
c 28% rate gain	14c				
Total net gain or (loss). Combine lines 13 and 14a	▶ 15				
Note: If line 15, column (3), is a net gain, enter the gain on Form 1					
gains, go to Part V, and do not complete Part IV. If line 15, column	(3), is a net los	s, complete P	art IV and th	e Capital Loss Carryo	ver Worksheet, as
necessary.				·-·	
Part IV Capital Loss Limitation				:	· ·
16 Enter here and enter as a (loss) on Form 1041, line 4 (or Fo	rm 990-T, Part l	l, line 4c, if a t	rust), the sm	naller of:	
					16 (
Note: If the loss on line 15, column (3), is more than \$3,000, or if			r Form 990-	Γ, line 34), is a loss, com	plete the Capital
Loss Carryover Worksheet in the instructions to figure your capi					<u> </u>
Part V Tax Computation Using Maximum C	apital Gains	Rates			
Form 1041 filers. Complete this part only if both lines 14a and 15		ire gains, or a	n amount is	entered in Part I or Part	II and there is an
entry on Form 1041, line 2b(2), and Form 1041, line 22, is more th					
Caution: Skip this part and complete the Schedule D Tax Works	heet in the inst	ructions 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 the 					
Form 990-T trusts. Complete this part only if both lines 14a and					
and Form 990-T, line 34, is more than zero. Skip this part and con	nplete the Sche	dule D Tax V	Vorksheet in	the instructions if either	line 14b, col. (2) or
line 14c, col. (2) is more than zero.			 		
Enter taxable income from Form 1041, line 22 (or Form 990-	-T, line 34)		17	332	
18 Enter the smaller of line 14a or 15 in column (2)				i e	
but not less than zero1	8				*
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	9	202	٠,		
20 Add lines 18 and 19	0	202		Ē.	
21 If the estate or trust is filing Form 4952, enter the					
amount from line 4g; otherwise, enter -0-	1	0	<u> </u>		
Subtract line 21 from line 20. If zero or less, enter -0-			22	202	• •
Subtract line 22 from line 17. If zero or less, enter -0-			23	130	
Enter the smaller of the amount on line 17 or \$2,400			24	332	
25 Is the amount on line 23 equal to or more than the amount of	n line 24?				
Yes. Skip lines 25 and 26; go to line 27 and check the "	No" box.				40
X No. Enter the amount from line 23			25	130	
26 Subtract line 25 from line 24			26	202	
Are the amounts on lines 22 and 26 the same?					•
X Yes. Skip lines 27 thru 30; go to line 31. No. Enter the	smaller of line 17	or line 22	27		
			!		•
28 Enter the amount from line 26 (If line 26 is blank, enter -0-)			28		
			1		
29 Subtract line 28 from line 27	4.5				
30 Multiply line 29 by 15% (.15)	30				
31 Figure the tax on the amount on line 23. Use the 2012 Tax	Rate Schedule f	or Estates and	d Trusts		
(see the Schedule G instructions in the instructions for Form	1041)				31 20
32 Add lines 30 and 31					32 20
33 Figure the tax on the amount on line 17. Use the 2012 Tax					
(see the Schedule G instructions in the instructions for Form	1041)				50
Tax on all taxable income. Enter the smaller of line 32 or					
G, line 1a (or Form 990-T, line 36)					34 20
					Schedule D (Form 1041) 2012