9706

Form **1041** Department of the Treasury—Internal Revenue Service

U.S. Income Tax Return for Estates and Trusts

2010 | OMB No. 1545-0092

A Type of entity (see instr.):

- [ ] Decedent's estate
- [ ] Simple trust
- [X] Complex trust
- [ ] Qualified disability trust
- [ ] ESBT (S portion only)
- [ ] Grantor type trust
- [ ] Bankruptcy estate-Ch. 7
- [ ] Bankruptcy estate-Ch. 11
- [ ] Pooled income fund

For calendar year 2010 or fiscal year beginning , and ending

Name of estate or trust (If a grantor type trust, see page 15 of the instructions.)
ELMER H BRUNSTING DECEDENTS TR DTD 4-1-09 AS EST UTD 10-10-96

Name and title of fiduciary
ANITA BRUNSTING TRUSTEE

Number, street, and room or suite no. (If a P.O. box, see page 15 of the instructions.)
203 BLOOMINGDALE CIRCLE

City or town, state, and ZIP code
VICTORIA TX 77904

C Employer identification number
27-6453100

D Date entity created
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E Nonexempt charitable and split-interest trusts, check applicable boxes (see page 16 of the instr.):

- [ ] Described in section 4947(a)(1)
- [ ] Not a private foundation
- [ ] Described in section 4947(a)(2)

B Number of Schedules K-1 attached (see instructions) ▶ 1

F Check applicable boxes: [X] Initial return [ ] Final return [ ] Amended return [ ] Change in trust's name [ ] Change in fiduciary [ ] Change in fiduciary's name [ ] Change in fiduciary's address

G Check here if the estate or filing trust made a section 645 election ▶ [ ]

Income	1	Interest income	1	
	2a	Total ordinary dividends	2a	7,239
	b	Qualified dividends allocable to: (1) Beneficiaries 2,857 (2) Estate or trust		
	3	Business income or (loss). Attach Schedule C or C-EZ (Form 1040)	3	
	4	Capital gain or (loss). Attach Schedule D (Form 1041)	4	50,522
	5	Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)	5	24,013
	6	Farm income or (loss). Attach Schedule F (Form 1040)	6	
	7	Ordinary gain or (loss). Attach Form 4797	7	
	8	Other income. List type and amount	8	
	9	**Total income.** Combine lines 1, 2a, and 3 through 8 ▶	9	81,774
Deductions	10	Interest. Check if Form 4952 is attached ▶ [ ]	10	
	11	Taxes	11	
	12	Fiduciary fees	12	
	13	Charitable deduction (from Schedule A, line 7)	13	
	14	Attorney, accountant, and return preparer fees	14	
	15a	Other deductions **not** subject to the 2% floor (attach schedule)	15a	
	b	Allowable miscellaneous itemized deductions subject to the 2% floor	15b	
	16	Add lines 10 through 15b ▶	16	
	17	Adjusted total income or (loss). Subtract line 16 from line 9 — 17: 81,774		
	18	Income distribution deduction (from Sch. B, line 15). Attach Schedules K-1 (Form 1041)	18	31,252
	19	Estate tax deduction including certain generation-skipping taxes (attach computation)	19	
	20	Exemption	20	100
	21	Add lines 18 through 20 ▶	21	31,352
Tax and Payments	22	Taxable income. Subtract line 21 from line 17. If a loss, see page 23 of the instructions	22	50,422
	23	**Total tax** (from Schedule G, line 7)	23	7,218
	24	**Payments:** a 2010 estimated tax payments and amount applied from 2009 return	24a	
	b	Estimated tax payments allocated to beneficiaries (from Form 1041-T)	24b	
	c	Subtract line 24b from line 24a	24c	
	d	Tax paid with Form 7004 (see page 24 of the instructions)	24d	
	e	Federal income tax withheld. If any is from Form(s) 1099, check ▶ [X]	24e	123
		Other payments: f Form 2439 ; g Form 4136 ; Total ▶	24h	
	25	**Total payments.** Add lines 24c through 24e, and 24h ▶	25	123
	26	Estimated tax penalty (see page 24 of the instructions)	26	
	27	**Tax due.** If line 25 is smaller than the total of lines 23 and 26, enter amount owed	27	7,095
	28	**Overpayment.** If line 25 is larger than the total of lines 23 and 26, enter amount overpaid	28	
	29	Amount of line 28 to be: a **Credited to 2011 estimated tax** ▶ ; b **Refunded** ▶	29	

Sign Here

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

▶ Signature of fiduciary or officer representing fiduciary | Date | EIN of fiduciary if a financial institution ▶

May the IRS discuss this return with the preparer shown below (see instr.)? [X] Yes [ ] No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check [ ] if self-employed	PTIN
RICHARD K RIKKERS CPA	RICHARD K RIKKERS CPA	04/14/11		P00144154

Firm's name ▶ KROESE & KROESE P.C. — Firm's EIN ▶ 42-1277139

Firm's address ▶ 540 NORTH MAIN AVENUE SIOUX CENTER, IA 51250-1824 — Phone no. P51-53 2-3375

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

Form **1041** (2010)

BRUNSTING003484

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Schedule A Charitable Deduction. Do not complete for a simple trust or a pooled income fund.

1	Amounts paid or permanently set aside for charitable purposes from gross income (see page 25)	1	
2	Tax-exempt income allocable to charitable contributions (see page 25 of the instructions)	2	
3	Subtract line 2 from line 1	3	
4	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes	4	
5	Add lines 3 and 4	5	
6	Section 1202 exclusion allocable to capital gains paid or permanently set aside for charitable purposes (see page 25 of the instructions)	6	
7	**Charitable deduction.** Subtract line 6 from line 5. Enter here and on page 1, line 13	7	

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Schedule B Income Distribution Deduction

1	Adjusted total income (see page 25 of the instructions)			1	81,774
2	Adjusted tax-exempt interest			2	2,070
3	Total net gain from Schedule D (Form 1041), line 15, column (1) (see page 26 of the instructions)			3	0
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 page 26 of the instructions)			5	0
6	Enter any gain from page 1, line 4, as a negative number. If page 1, line 4, is a loss, enter the loss as a positive number			6	-50,522
7	**Distributable net income.** Combine lines 1 through 6. If zero or less, enter -0-			7	33,322
8	If a complex trust, enter accounting income for the tax year as determined under the governing instrument and applicable local law	8	33,322		
9	Income required to be distributed currently			9	33,322
10	Other amounts paid, credited, or otherwise required to be distributed			10	0
11	Total distributions. Add lines 9 and 10. If greater than line 8, see page 26 of the instructions			11	33,322
12	Enter the amount of tax-exempt income included on line 11			12	2,070
13	Tentative income distribution deduction. Subtract line 12 from line 11			13	31,252
14	Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0-			14	31,252
15	**Income distribution deduction.** Enter the smaller of line 13 or line 14 here and on page 1, line 18			15	31,252

Schedule G Tax Computation (see page 27 of the instructions)

1	**Tax:** a Tax on taxable income (see page 27 of the instructions)	1a	7,218		
	b Tax on lump-sum distributions. Attach Form 4972	1b			
	c Alternative minimum tax (from Schedule I (Form 1041), line 56)	1c	0		
	d **Total.** Add lines 1a through 1c ▶			1d	7,218
2a	Foreign tax credit. Attach Form 1116	2a			
b	General business credit. Attach Form 3800	2b			
c	Credit for prior year minimum tax. Attach Form 8801	2c			
d	Bond credits. Attach Form 8912	2d			
3	**Total credits.** Add lines 2a through 2d ▶			3	0
4	Subtract line 3 from line 1d. If zero or less, enter -0-			4	7,218
5	Recapture taxes. Check if from: ☐ Form 4255 ☐ Form 8611			5	
6	Household employment taxes. Attach Schedule H (Form 1040)			6	
7	**Total tax.** Add lines 4 through 6. Enter here and on page 1, line 23 ▶			7	7,218

Other Information

		Yes	No
1	Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the allocation of expenses	X	
	Enter the amount of tax-exempt interest income and exempt-interest dividends ▶ $ 2,070 SEE STMT 1		
2	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?		X
3	At any time during calendar year 2010, did the estate or trust have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?		X
	See page 29 of the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ▶		
4	During the tax year, did the estate or trust receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the estate or trust may have to file Form 3520. See page 29 of the instructions		X
5	Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see page 29 for required attachment		X
6	If this is an estate or a complex trust making the section 663(b) election, check here (see page 29) ▶ ☐		
7	To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see page 29) ▶ ☐		
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 page 29 of the instructions		X

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Form **8453-F**

Department of the Treasury
Internal Revenue Service

U.S. Estate or Trust Income Tax Declaration and Signature for Electronic Filing

For calendar year 2010, or fiscal year beginning ..... , and ending .....

▶ See instructions on back.

OMB No. 1545-0967

2010

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

Name and title of fiduciary: ANITA BRUNSTING TRUSTEE

Part I Tax Return Information

1	Total income (Form 1041, line 9)	1	81,774
2	Income distribution deduction (Form 1041, line 18)	2	31,252
3	Taxable income (Form 1041, line 22)	3	50,422
4	Total tax (Form 1041, line 23)	4	7,218
5	Tax due or overpayment (Form 1041, line 27 or 28)	5	7,095

Part II Declaration of Fiduciary

6 ☐ I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH 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 taxes owed on this return, and the financial institution to debit the entry to this account. 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.

Under penalties of perjury, I declare that the above amounts (or the amounts on the attached listing) agree with the amounts shown on the corresponding lines of the electronic portion of the 2010 U.S. Income Tax Return(s) for Estates and Trusts. I have also examined a copy of the return(s) being filed electronically with the Internal Revenue Service, and all accompanying schedules and statements. To the best of my knowledge and belief, they are true, correct, and complete. If I am not the transmitter, I consent that the return(s), including this declaration and accompanying schedules and statements, be sent to the Internal Revenue Service by the return transmitter. I also consent to the IRS' sending the ERO and/or transmitter an acknowledgement of receipt of transmission and an indication of whether or not the return(s) is accepted, and, if rejected, the reason(s) for the rejection.

Sign Here ▶ Signature of fiduciary or officer representing fiduciary ▶ Date

Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)

I declare that I have reviewed the above estate or trust return(s) and that the entries on Form 8453-F are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return(s), and only declare that this form accurately reflects the data on the return(s). The fiduciary or an officer representing the fiduciary will have signed this form before I submit the return(s). I will give the fiduciary or officer representing the fiduciary a copy of all forms and information to be filed with the IRS, and have followed all other requirements described in Pub. 1437, Procedures for the Form 1041 e-file Program, U.S. Income Tax Returns for Estates and Trusts for Tax Year 2010. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above estate or trust return(s) and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all information of which the preparer has any knowledge.

ERO's Use Only

ERO's signature ▶ RICHARD K RIKKERS CPA	Date 04/14/11	Check if also paid preparer ▶ [X]	Check if self-employed ▶ ☐	ERO's SSN or PTIN P00144154
Firm's name (or yours if self-employed), address, and ZIP code ▶ KROESE & KROESE P.C. 540 NORTH MAIN AVENUE SIOUX CENTER IA 51250-1824				EIN ▶ 42-1277139 Phone no. 712-722-3375

Under penalties of perjury, I declare that I have examined the above estate or trust return(s) and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all information of which the preparer has any knowledge.

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8453-F** (2010)

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2010 Form 1041-V

Department of the Treasury
Internal Revenue Service

Client Copy

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 2010 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.

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

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 the "United States Treasury." Do not send cash.
- Make sure the name of the estate or trust appears on the check or money order.
- Write the estate's or trust's EIN and "2010 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 xx/100").

How To Send In the Estate's or Trust's 2010 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 2010 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** (2010)

▼ **Detach Here and Mail With Your Payment and Return** ▼

CUT HERE

Form **1041-V**

Department of the Treasury
Internal Revenue Service (99)

Payment Voucher

▶ **Do not staple or attach this voucher to your payment or return.**

OMB No. 1545-0092

2010

Print or type

1 Employer identification number (EIN) 27-6453100		2 Amount you are paying by check or money order	Dollars 7,095
3 Name of estate or trust	ELMER H BRUNSTING DECEDENTS TR DTD 4-1-09 AS EST UTD 10-10-96		
4 Name and title of fiduciary	ANITA BRUNSTING TRUSTEE		
5 Address of fiduciary (number, street, and room or suite no.)	203 BLOOMINGDALE CIRCLE		
City, state, and ZIP code	VICTORIA TX 77904		

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

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BRUNSTING003490

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SCHEDULE I (Form 1041)

Department of the Treasury
Internal Revenue Service

Alternative Minimum Tax—Estates and Trusts

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

OMB No. 1545-0092

2010

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

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

1	Adjusted total income or (loss) (from Form 1041, line 17)	1	81,774
2	Interest	2	
3	Taxes	3	
4	Miscellaneous itemized deductions (from Form 1041, line 15b)	4	
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	179
9	Qualified small business stock (see page 2 of the 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	81,953
	Note: Complete Part II below before going to line 26.		
26	Income distribution deduction from Part II, line 44 — 26: 31,431		
27	Estate tax deduction (from Form 1041, line 19) — 27:		
28	Add lines 26 and 27	28	31,431
29	Estate's or trust's share of alternative minimum taxable income. Subtract line 28 from line 25	29	50,522

If line 29 is:

- $22,500 or less, stop here and enter -0- on Form 1041, Schedule G, line 1c. The estate or trust is not liable for the alternative minimum tax.
- Over $22,500, but less than $165,000, go to line 45.
- $165,000 or more, enter the amount from line 29 on line 51 and go to line 52.

Part II Income Distribution Deduction on a Minimum Tax Basis

30	Adjusted alternative minimum taxable income (see page 6 of the instructions)	30	81,953
31	Adjusted tax-exempt interest (other than amounts included on line 8)	31	1,891
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 page 6 of the instructions)	34	
35	Capital gains computed on a minimum tax basis included on line 25	35	(50,522)
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	33,322
38	Income required to be distributed currently (from Form 1041, Schedule B, line 9)	38	33,322
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	33,322
41	Tax-exempt income included on line 40 (other than amounts included on line 8)	41	1,891
42	Tentative income distribution deduction on a minimum tax basis. Subtract line 41 from line 40	42	31,431

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

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Part II Income Distribution Deduction on a Minimum Tax Basis (continued)

43	Tentative income distribution deduction on a minimum tax basis. Subtract line 31 from line 37. If zero or less, enter -0-			43	31,431
44	**Income distribution deduction on a minimum tax basis.** Enter the smaller of line 42 or line 43. Enter here and on line 26			44	31,431

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Part III Alternative Minimum Tax

45	Exemption amount			45	22,500
46	Enter the amount from line 29	46	50,522		
47	Phase-out of exemption amount	47	75,000		
48	Subtract line 47 from line 46. If zero or less, enter -0-	48	0		
49	Multiply line 48 by 25% (.25)			49	
50	Subtract line 49 from line 45. If zero or less, enter -0-			50	22,500
51	Subtract line 50 from line 46			51	28,022
52	Go to Part IV of Schedule I to figure line 52 if the estate or trust has qualified dividends or has a gain on lines 14a and 15 of column (2) of Schedule D (Form 1041) (as refigured for the AMT, if necessary). Otherwise, if line 51 is— • $175,000 or less, multiply line 51 by 26% (.26). • Over $175,000, multiply line 51 by 28% (.28) and subtract $3,500 from the result			52	3,858
53	Alternative minimum foreign tax credit (see page 7 of the instructions)			53	
54	Tentative minimum tax. Subtract line 53 from line 52			54	3,858
55	Enter the tax from Form 1041, Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 2a)			55	7,218
56	**Alternative minimum tax.** Subtract line 55 from line 54. If zero or less, enter -0-. Enter here and on Form 1041, Schedule G, line 1c			56	0

Part IV Line 52 Computation Using Maximum Capital Gains Rates

Caution: If you did not complete Part V of Schedule D (Form 1041), the Schedule D Tax Worksheet, or the Qualified Dividends Tax Worksheet, see page 8 of the instructions before completing this part.

57	Enter the amount from line 51			57	28,022
58	Enter the amount from Schedule D (Form 1041), line 22, line 13 of the Schedule D Tax Worksheet, or line 4 of the Qualified Dividends Tax Worksheet, whichever applies (as refigured for the AMT, if necessary)	58	50,522		
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 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	50,522		
61	Enter the **smaller** of line 57 or line 60			61	28,022
62	Subtract line 61 from line 57			62	
63	If line 62 is $175,000 or less, multiply line 62 by 26% (.26). Otherwise, multiply line 62 by 28% (.28) and subtract $3,500 from the result ▶			63	
64	Maximum amount subject to the 0% rate	64	2,300		
65	Enter the amount from line 23 of Schedule D (Form 1041), line 14 of the Schedule D Tax Worksheet, or line 5 of the Qualified Dividends Tax Worksheet on page 27 of the Instructions for Form 1041, whichever applies (as figured for the regular tax). If you did not complete Schedule D or either worksheet for the regular tax, enter -0-	65			
66	Subtract line 65 from line 64. If zero or less, enter -0-	66	2,300		
67	Enter the **smaller** of line 57 or line 58	67	28,022		
68	Enter the **smaller** of line 66 or line 67	68	2,300		
69	Subtract line 68 from line 67	69	25,722		
70	Multiply line 69 by 15% (.15) ▶			70	3,858
	If line 59 is zero or blank, skip lines 71 and 72 and go to line 73. Otherwise, go to line 71.				
71	Subtract line 67 from line 61	71			
72	Multiply line 71 by 25% (.25) ▶			72	
73	Add lines 63, 70, and 72			73	3,858
74	If line 57 is $175,000 or less, multiply line 57 by 26% (.26). Otherwise, multiply line 57 by 28% (.28) and subtract $3,500 from the result			74	7,286
75	Enter the **smaller** of line 73 or line 74 here and on line 52			75	3,858

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SCHEDULE D (Form 1041)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

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

OMB No. 1545-0092

2010

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

Note: Form 5227 filers need to complete **only** Parts I and II.

Part I Short-Term Capital Gains and Losses – Assets Held One Year or Less

(a) Description of property (Example: 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
1a					

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, 6781, and 8824	2	
3	Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts	3	
4	Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 2009 Capital Loss Carryover Worksheet	4	( )
5	**Net short-term gain or (loss).** Combine lines 1a through 4 in column (f). Enter here and on line 13, column (3) on the back ▶	5	

Part II Long-Term Capital Gains and Losses – Assets Held More Than One Year

(a) Description of property (Example: 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
6a INVESCO VK INTERNATIONAL GRT FUNDY	INHERIT	06/08/10	2,933	2,234	699
BRANDYWINE BLUE FUND	INHERIT	VARIOUS	2,945	2,220	725
CHEVRON CORP	INHERIT	06/03/10	69,378	62,556	6,822
CITIGROUP INC	INHERIT	06/03/10	10,217	6,682	3,535
COLUMBIA MID CAP VALUE FUND	INHERIT	VARIOUS	2,992	1,827	1,165

b	Enter the long-term gain or (loss), if any, from Schedule D-1, line 6b	6b	37,391
7	Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824	7	
8	Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts	8	
9	Capital gain distributions SEE STATEMENT 2	9	185
10	Gain from Form 4797, Part I	10	
11	Long-term capital loss carryover. Enter the amount, if any, from line 14 of the 2009 Capital Loss Carryover Worksheet	11	( )
12	**Net long-term gain or (loss).** Combine lines 6a through 11 in column (f). Enter here and on line 14a, column (3) on the back ▶	12	50,522

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

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Part III Summary of Parts I and II

Caution: Read the instructions **before** completing this part.

			(1) Beneficiaries' (see instr.)	(2) Estate's or trust's	(3) Total
13	**Net short-term gain or (loss)**	13			
14	**Net long-term gain or (loss):**				
a	Total for year	14a		Client Copy	50,522
b	Unrecaptured section 1250 gain (see line 18 of the wrksht.)	14b			
c	28% rate gain	14c			
15	**Total net gain or (loss).** Combine lines 13 and 14a ▶	15		50,522	50,522

Note: If line 15, column (3), is a net gain, enter the gain on Form 1041, line 4 (or Form 990-T, Part I, line 4a). If lines 14a and 15, column (2), are net gains, go to Part V, and **do not** complete Part IV. If line 15, column (3), is a net loss, complete Part IV and the **Capital Loss Carryover Worksheet,** as necessary.

Part IV Capital Loss Limitation

16 Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-T, Part I, line 4c, if a trust), the **smaller** of:

a The loss on line 15, column (3) **or** b $3,000 ..... 16 ( )

Note: If the loss on line 15, column (3), is more than $3,000, **or** if Form 1041, page 1, line 22 (or Form 990-T, line 34), is a loss, complete the **Capital Loss Carryover Worksheet** on page 7 of the instructions to figure your capital loss carryover.

Part V Tax Computation Using Maximum Capital Gains Rates

Form 1041 filers. Complete this part **only** if both lines 14a and 15 in column (2) are gains, or an 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 than zero.

Caution: Skip this part and complete the worksheet on page 8 of the instructions if:

- Either line 14b, col. (2) or line 14c, col. (2) is more than zero, or
- Both Form 1041, line 2b(1), and Form 4952, line 4g are more than zero.

Form 990-T trusts. Complete this part **only** if both lines 14a and 15 are gains, or qualified dividends are included in income in Part I of Form 990-T, **and** Form 990-T, line 34, is more than zero. Skip this part and complete the worksheet on page 8 of the instructions if either line 14b, col. (2) or line 14c, col. (2) is more than zero.

17	Enter taxable income from Form 1041, line 22 (or Form 990-T, line 34)			17	50,422	
18	Enter the **smaller** of line 14a or 15 in column (2) but not less than zero	18	50,522			
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)	19				
20	Add lines 18 and 19	20	50,522			
21	If the estate or trust is filing Form 4952, enter the amount from line 4g; otherwise, enter -0- ▶	21	0			
22	Subtract line 21 from line 20. If zero or less, enter -0-			22	50,522	
23	Subtract line 22 from line 17. If zero or less, enter -0-			23	0	
24	Enter the **smaller** of the amount on line 17 or $2,300			24	2,300	
25	Is the amount on line 23 equal to or more than the amount on line 24? ☐ **Yes.** Skip lines 25 through 26; go to line 27 and check the "No" box. ☒ **No.** Enter the amount from line 23			25		
26	Subtract line 25 from line 24			26	2,300	
27	Are the amounts on lines 22 and 26 the same? ☐ **Yes.** Skip lines 27 through 30; go to line 31. ☒ **No.** Enter the **smaller** of line 17 or line 22			27	50,422	
28	Enter the amount from line 26 (If line 26 is blank, enter -0-)			28	2,300	
29	Subtract line 28 from line 27			29	48,122	
30	Multiply line 29 by 15% (.15)					30 7,218
31	Figure the tax on the amount on line 23. Use the 2010 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)					31
32	Add lines 30 and 31					32 7,218
33	Figure the tax on the amount on line 17. Use the 2010 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)					33 16,623
34	**Tax on all taxable income.** Enter the **smaller** of line 32 or line 33 here and on Form 1041, Schedule G, line 1a (or Form 990-T, line 36)					34 7,218

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Name of estate or trust as shown on Form 1041. Do not enter name and employer identification number if shown on the other side

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

Employer identification number

27-6453100

Part II Long-Term Capital Gains and Losses–Assets Held More Than One Year

Client Copy

(a) Description of property (Example: 100 sh. 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
6a DWS SMALL CAP VALUE FUND INSTL	INHERIT	VARIOUS	1,890	1,118	772
DALLAS TX AREA RAPID TRAN	INHERIT	06/07/10	10,057	9,875	182
DC REV MEDLANTIC/HELIX SER B	INHERIT	06/07/10	19,800	19,010	790
DODGE & COX INTL STOCK FUND	INHERIT	VARIOUS	10,773	6,473	4,300
DODGE & COX INCOME FUND	INHERIT	VARIOUS	4,592	4,016	576
E I DU PONT DE NEMOURS & CO	INHERIT	06/03/10	7,274	4,527	2,747
EATON VANCE TAX MANAGED VAL	INHERIT	06/08/10	4,640	3,754	886
EXXON MOBIL CORP	INHERIT	06/03/10	16,476	18,289	-1,813
FIDELITY NEW INSIGHTS FD INSTL	INHERIT	VARIOUS	4,590	3,128	1,462
FIDELITY INTER MUNI INCM FD	INHERIT	VARIOUS	6,229	5,986	243
FRANKLIN FED TAX FREE INCM ADV	INHERIT	06/08/10	4,572	4,234	338
FRANKLIN HIGH YLD TAX FREE ADV	INHERIT	06/08/10	2,288	1,972	316
HARTFORD DIVIDEND & GROWTH	INHERIT	06/08/10	3,136	2,450	686
HAYS TX CONS INDPT SCH DIST GO	INHERIT	06/07/10	31,500	29,742	1,758
ING GLOBAL REAL ESTATE FUND	INHERIT	VARIOUS	2,946	1,763	1,183
IN MUN PWR AGY PWR SUPPLY SYS	INHERIT	06/07/10	30,930	30,263	667
INVESTMENT CO OF AMERICA CL F1	INHERIT	VARIOUS	6,007	4,420	1,587
PERKINS MID CAP VALUE FD	INHERIT	06/08/10	1,594	998	596
JOHN HANCOCK INTL CORE FD	INHERIT	06/08/10	1,941	1,671	270
JOHNSON & JOHNSON	INHERIT	06/03/10	8,985	7,881	1,104
JPMORGAN CORE BOND FUND SELECT	INHERIT	VARIOUS	3,952	3,702	250
JPMORGAN HIGH YIELD FD SELECT	INHERIT	VARIOUS	1,343	998	345
MFS RESEARCH INTL FD CL I	INHERIT	VARIOUS	7,566	5,156	2,410
MONROE CNTY NY ARPT AUTH RFDG	INHERIT	06/07/10	9,357	8,990	367
MUNDER MID CAP CORE GROWTH	INHERIT	06/08/10	2,126	1,519	607

6b Total. Combine the amounts in column (f). Enter here and on Schedule D, line 6b **P5169** 22,629

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Name of estate or trust as shown on Form 1041. Do not enter name and employer identification number if shown on the other side

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

Employer identification number

27-6453100

Part II Long-Term Capital Gains and Losses–Assets Held More Than One Year

Client Copy

(a) Description of property (Example: 100 sh. 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
6a MUTUAL GLOBAL DISCOVERY FD Z	INHERIT	06/08/10	2,641	2,251	390
NEW WORLD FUND CL F1	INHERIT	VARIOUS	1,976	1,214	762
OPPENHEIMER INTL BOND FUND Y	INHERIT	VARIOUS	1,923	1,684	239
OPPNHMR CMD STRAT TTL TRN CL Y	INHERIT	VARIOUS	3,735	2,946	789
PIONEER FUND CL Y	INHERIT	VARIOUS	7,550	5,200	2,350
PIONEER CULLEN VALUE FUND CL Y	INHERIT	06/08/10	3,602	2,904	698
PROCTER & GAMBLE CO	INHERIT	06/03/10	18,600	14,216	4,384
T ROWE PRICE BLUE CHIP GROWTH	INHERIT	06/08/10	3,154	2,336	818
T ROWE PRICE EQUITY INCOME FD	INHERIT	VARIOUS	5,883	3,907	1,976
T PRICE SUMMIT MUNI INTERM FD	INHERIT	06/08/10	5,088	4,831	257
T ROWE PRICE NEW INCOME FUND	INHERIT	VARIOUS	3,884	3,498	386
TAX EXEMPT BOND FD AMER CL F1	INHERIT	06/08/10	5,103	4,697	406
THORNBURG LTD TERM MUNI FUND	INHERIT	06/08/10	3,954	3,779	175
THORNBURG INVT TR VALUE FD I	INHERIT	VARIOUS	3,403	2,192	1,211
UNIV TX PERM UNIV FD RFDG	INHERIT	06/07/10	5,503	5,582	-79

6b Total. Combine the amounts in column (f). Enter here and on Schedule D, line 6b **P5171** 14,762

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SCHEDULE E (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Supplemental Income and Loss

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

▶ Attach to Form 1040, 1040NR, or Form 1041. ▶ See Instructions for Schedule E (Form 1040).

OMB No. 1545-0074

2010

Attachment Sequence No. **13**

Name(s) shown on return: ELMER H BRUNSTING DECEDENTS TR DTD 4-1-09 AS EST UTD 10-10-96

Client Copy

Your social security number: 27-6453100

Part I **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 page E-3). If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

1 List the type and address of each **rental real estate property:**	2 For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of: • 14 days **or** • 10% of the total days rented at fair rental value? (See page E-3)		Yes	No
A FARMLAND IOWA		A		X
B		B		
C		C		

Income:		Properties A	Properties B	Properties C		Totals (Add columns A, B, and C.)
3 Rents received	3	26,685			3	26,685
4 Royalties received	4				4	
Expenses:						
5 Advertising	5					
6 Auto and travel (see page E-4)	6					
7 Cleaning and maintenance	7					
8 Commissions	8					
9 Insurance	9					
10 Legal and other professional fees	10					
11 Management fees	11					
12 Mortgage interest paid to banks, etc. (see page E-5)	12				12	
13 Other interest	13					
14 Repairs	14					
15 Supplies	15					
16 Taxes	16	2,672				
17 Utilities	17					
18 Other (list) ▶	18					
19 Add lines 5 through 18	19	2,672			19	2,672
20 Depreciation expense or depletion (see page E-5)	20				20	
21 Total expenses. Add lines 19 and 20	21	2,672				
22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-5 to find out if you must file **Form 6198**	22	24,013				
23 Deductible rental real estate loss. **Caution.** Your rental real estate loss on line 22 may be limited. See page E-5 to find out if you must file **Form 8582.** Real estate professionals **must** complete line 43 on page 2	23	(0)	( )	( )		

24 **Income.** Add positive amounts shown on line 22. **Do not** include any losses	24	24,013
25 **Losses.** Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here	25	( )
26 **Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26	24,013

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

DAA

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☐ Final K-1 ☐ Amended K-1 OMB No. 1545-0092

Schedule K-1 (Form 1041)

Department of the Treasury
Internal Revenue Service

2010

For calendar year 2010,
or tax year beginning _____,
and ending _____

Beneficiary's Share of Income, Deductions, Credits, etc.

▶ See back of form and instructions.

Part I Information About the Estate or Trust

A Estate's or trust's employer identification number

27-6453100

B Estate's or trust's name

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

C Fiduciary's name, address, city, state, and ZIP code

ANITA BRUNSTING
TRUSTEE
203 BLOOMINGDALE CIRCLE
VICTORIA TX 77904

D ☐ Check if Form 1041-T was filed and enter the date it was filed

_____

E ☐ Check if this is the final Form 1041 for the estate or trust

Part II Information About the Beneficiary

F Beneficiary's identifying number

481-30-4685

G Beneficiary's name, address, city, state, and ZIP code

NELVA BRUNSTING
13630 PINEROCK LN
HOUSTON TX 77079-5914

H ☒ Domestic beneficiary ☐ Foreign beneficiary

Part III Beneficiary's Share of Current Year Income, Deductions, Credits, and Other Items

1	Interest income	11	Final year deductions
2a	Ordinary dividends 7,239		Client Copy
2b	Qualified dividends 2,857		
3	Net short-term capital gain		
4a	Net long-term capital gain		
4b	28% rate gain	12	Alternative minimum tax adjustment
4c	Unrecaptured section 1250 gain	A	179
5	Other portfolio and nonbusiness income	J	179
6	Ordinary business income		
7	Net rental real estate income 24,013	13	Credits and credit recapture
8	Other rental income		
9	Directly apportioned deductions		
		14	Other information
		A	2,070
10	Estate tax deduction	B	90
		E	7,239
		H *	STMT

*See attached statement for additional information.

Note. A statement must be attached showing the beneficiary's share of income and directly apportioned deductions from each business, rental real estate, and other rental activity.

For IRS Use Only

P5175

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

Schedule K-1 (Form 1041) 2010
BRUNSTING003506

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Federal Statements

Client Copy

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

Payer	Municipal Bond	Private Activity Bond
EDWARD JONES	$ 1,891	$ 179
	$ 1,891	179
TOTAL TAX-EXEMPT INCOME		2,070

Statement 2 - Schedule D, Part II, Line 9 - Capital Gain Distributions

Description	Amount
EDWARD JONES	$ 185
TOTAL	$ 185

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9706 ELMER H BRUNSTING DECEDENTS TR DTD
27-6453100
FYE: 12/31/2010

Federal Statements

NELVA BRUNSTING
481-30-4685

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Schedule K-1, Box 14, Code H - Other Information

Description	Amount
BUSINESS AND RENTAL ACTIVITY DETAIL:	$
FARMLAND INCOME	24,013

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Form **1041**

Estimate Worksheet

For calendar year 2011, or tax year beginning , and ending

2010

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

Taxpayer Identification Number
[illegible]

Client Copy

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	04/18/11	1,780		
2	06/15/11	1,780		
3	09/15/11	1,780		
4	01/17/12	1,780		
Total ▶		7,120		

Calculation of 1041-ES Payments

1	Enter adjusted total income expected in 2011			1	
2	Enter any expected income distribution deduction	2			
3	Enter any estate tax deduction	3			
4	Enter exemption (see instructions)	4			
5	Add lines 2 through 4			5	
6	Taxable income of estate or trust. Subtract line 5 from line 1			6	
7	Figure your tax on line 6			7	7,218
8	Alternative minimum tax			8	
9	Add lines 7 and 8. Include any tax on lump-sum distributions from Form 4972			9	7,218
10	Credits (see instructions)			10	
11	Subtract line 10 from line 9. If zero or less, enter -0-			11	7,218
12	Other taxes (see instructions)			12	
13	Income tax withheld and estimated to be withheld during 2011 and other refundable credits			13	123
14	Rounding amount			14	25
15	**Balance**			15	7,120
16	Less amount of current year overpayment applied to next year's estimates			16	
17	Less amounts already paid towards next year's estimates			17	
18	**Total estimates for next year**			18	7,120

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Form **1116**

Form 1116 Page 1 Detail Worksheet

For calendar year 2010, or tax year beginning , and ending

2010

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

Client Copy

Taxpayer Identification Number
27-6453100

Category of income PASSIVE INCOME

Regular Tax X **Alternative Minimum Tax** ___

Name of foreign country	VARIOUS					
1a Gross income: (1)						
Other income	3,060					
Qualified dividends	2,857					
Short-term capital gain / loss						
Long-term capital gain / loss	185					
2 Expenses definitely related						
3a Certain itemized deductions						
3b Other deductions						
3c Add lines 3a and 3b						
3d Gross foreign source income	6,102					
3e Gross income from all sources	88,408					
3f Divide line 3d by line 3e	0.0690					
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)						
8 Foreign taxes paid or accrued	90					
Fiduciary share (2)	0.0000 %	%	%	%	%	%

(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

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Form **1116**

Form 1116 Page 1 Detail Worksheet

2010

For calendar year 2010, or tax year beginning , and ending

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

Client Copy

Taxpayer Identification Number
27-6453100

Category of income PASSIVE INCOME **Regular Tax** ___ **Alternative Minimum Tax** X

Name of foreign country	VARIOUS					
1a Gross income: (1)						
Other income	3,060					
Qualified dividends	2,857					
Short-term capital gain / loss						
Long-term capital gain / loss	185					
2 Expenses definitely related						
3a Certain itemized deductions						
3b Other deductions						
3c Add lines 3a and 3b						
3d Gross foreign source income	6,102					
3e Gross income from all sources	88,408					
3f Divide line 3d by line 3e	0.0690					
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)						
8 Foreign taxes paid or accrued	90					
Fiduciary share (2)	0.0000 %	%	%	%	%	%

(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

BRUNSTING003516

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

2010 IA 1041

For Calendar Year 2010 or fiscal year beginning _____ , and ending _____

Iowa Fiduciary Return

Name of Estate or Trust: ELMER H BRUNSTING DECEDENTS TR DTD 4-1-09 AS EST UTD 10-10-96	Dept. of Revenue No.	Check one: ☐ Estate ☐ Simple Trust ☒ Complex Trust ☐ Bankruptcy Estate
Name, Address, and Title of Fiduciary: ANITA BRUNSTING, 203 BLOOMINGDALE CIRCLE, VICTORIA TX 77904, TRUSTEE	Federal Identification No. 27-6453100	
	Iowa County in which estate is pending	
Name of Attorney, Address (Number and Street), City, State, and Zip Code: CANDACE KUNZ-FREED, 14800 ST MARYS LANE, SUITE 230, HOUSTON TX 77079	Probate No.	If trust, check one: ☒ Testamentary ☐ Inter Vivos
Attorney's Phone Number 800-229-3002		

Client Copy

Authorization is granted to the attorney listed above to receive confidential tax information under Iowa Code section 421.60 to act as the trust or estate's representative before the Iowa Department of Revenue and to make written or oral presentations on behalf of the trust or estate.

Have prior returns been filed for this estate or trust? ☐ Yes ☒ No **Is Income Tax Certificate of Acquittance requested?** ☐ Yes ☒ No

Is this an amended IA 1041? ☐ Yes ☒ No **Is an Iowa 706 being filed?** ☐ Yes ☒ No

INCOME

1. Dividends. Enter full amount.	1.		
2. Interest	2.		
3. Income from partnerships and other fiduciaries. Attach supporting schedule.	3.		
4. Net rents and royalties	4.	24,013	
5. Net business and farm income or loss. Attach Schedules C or C-EZ and F, federal form 1040.	5.		
6. Net gain (loss) from capital assets	6.		
7. Ordinary gains (losses). Attach federal form 4797.	7.		
8. Other income. State nature of income.	8.		
9. Total income. Add lines 1 through 8.		9.	24,013 ▲

DEDUCTIONS

10. Interest. Enter on Schedule D, page 2.	10.		
11. Taxes. Enter on Schedule D, page 2.	11.	89	
12. Fiduciary fees. Enter on Schedule D, page 2.	12.		
13. Charitable deduction from income in compliance with Will or Trust instrument.	13.		
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.		
16. Allowable miscellaneous itemized deductions. Enter on Schedule D, page 2.	16.		
17. Total. Add lines 10 through 16.		17.	89 ▲
18. Balance. Subtract line 17 from line 9		18.	23,924 ▲
19. Distributions to beneficiaries. Complete Schedule B on page 2 or attach federal Schedule K-1.	19.	23,924	
20. Federal estate tax attributable to income in respect of a decedent (fiduciary's share)	20.		
21. Total. Add lines 19 and 20.		21.	23,924
22. Taxable income of fiduciary. Subtract line 21 from line 18. **Must be zero on final return**		22.	0 ▲

RESIDENT COMPUTED TAX

Residents complete lines 23-32. Nonresidents complete Schedule C and enter on line 32.

23. Compute tax from rate Schedule E, page 2.	23.	0	
24. Iowa lump sum tax. Attach federal Schedule 4972.	24.		
25. Iowa minimum tax. Attach IA 6251.	25.		
26. Tax before credits. Add lines 23 through 25.		26.	0
27. Personal exemption credit. This is a nonrefundable credit.	27.	40.00	
28. Out-of-state tax credit. Attach copy of out-of-state return and Schedule IA 130.	28.		
29. Motor fuel tax credit. Attach Schedule IA 4136.	29.		
30. Other credits. Attach IA 148 Tax Credits Schedule.	30.		
31. Total credits. Add lines 27 through 30.		31.	

TAX DUE

32. Tax liability. Residents subtract line 31 from 26. Nonresidents enter amount from line 19, Schedule C.	32.	0
33. Tax paid with additional Iowa Fiduciary Income Tax Payment Voucher	33.	
34. Refund. If line 33 is larger than line 32, enter the difference.	34.	▲
35. Amount due. If line 33 is less than line 32, enter the difference.	35.	0 ▲

Mail to: Fiduciary Return Processing, Iowa Department of Revenue, PO Box 10467, Des Moines, IA 50306-0467

Staple payment and voucher here.

SIGN HERE

DECLARATION: The undersigned hereby certifies and declares that this return, and any schedules or papers attached hereto, has been duly examined; that to the best knowledge and belief of the undersigned, it is a true, correct, and complete return for the taxable year as required by the income tax law of the State of Iowa and the rules and regulations issued under authority thereof. Note: State tax information may be disclosed to tax officials of another state or of the United States for tax administrative purposes.

Signature of fiduciary or officer representing fiduciary — Date

Signature of preparer other than fiduciary — Preparer's ID No. — Address — Date

RICHARD K RIKKERS CPA — 42-1277139 — 540 NORTH MAIN AVENUE, SIOUX CENTER, IA 51250-1824 — 04/14/11

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CS

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ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100 **Fiduciary Schedules A, B, C, D, and E**

Schedule A - Background Information: Answer all applicable questions.

1. Date estate was opened or created: _____
2. Date of decedent's death: _____
3. Decedent's business or occupation: _____
4. Decedent's age at death: _____
5. Was a decedent's final return filed? ☐ Yes ☐ No
6. Did will of decedent create trust? ☐ Yes ☐ No
7. Did decedent file IOWA return(s) up to the date of death? ☐ Yes ☐ No If no, attach earnings statement or explanation by affidavit.
8. Enter decedent's name, address, and SSN: _____
9. Name and Social Security No. of decedent's spouse, if any: _____
10. Enter name(s) of executor(s): _____
11. Enter date(s) and amount(s) of executor's fees paid to executor(s): _____
12. Had federal audit been made on prior returns of decedent or the estate or trust? ☐ Yes ☒ No Is an audit now in the process? ☐ Yes X No
13. Have expenses of administration or selling expenses been deducted for federal estate tax purposes? ☐ Yes ☒ No
14. Did you as fiduciary withhold on income distributions made to nonresident beneficiaries? ☐ Yes ☒ No
15. Does the estate/trust elect to recognize the gain or loss on a distribution of property under section IRC 643(d)(e)? ☐ Yes ☒ No

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Schedule B - Beneficiaries' Shares of Income and Credits: Attach additional pages as necessary. In lieu of Sch. B, attach federal Sch. K-1.

	Beneficiary A	Beneficiary B	Beneficiary C	TOTALS
1. Names of each beneficiary 1.	SEE SCHEDULE K-1 EQUIVALENT(S)			
2. Social Security Number 2.				
3. Address 3.				
4. Iowa resident (Yes/No) 4.				
5. Net short-term capital gain 5.				
6. Net long-term capital gain (100%) 6.				
7. Depreciation and depletion 7.				
8. Ordinary income subject to Iowa income tax 8.				23,924
9. Income not subject to Iowa income tax 9.				
10. Excess deductions 10.				
REGARDING IOWA NONRESIDENT INCOME				
11. Iowa income tax withheld, if any 11.				
12. Withholding agent's identification number 12.				

Schedule C - Computation of Nonresident's Tax

1. Federal taxable income from federal 1041 (include ESBT income)	1.	50,422
2. Interest and dividends from federal securities	2.	
3. Balance. Subtract line 2 from line 1.	3.	50,422
4. Deduction taken for Iowa state income tax	4.	
5. Interest and dividends from foreign, state, and municipal securities	5.	2,070
6. Exemption credit from federal 1041	6.	100
7. Adjusted taxable income. Add lines 3 through 6.	7.	52,592
8. Compute tax on the amount shown on line 7 using Schedule E.	8.	3,137
9. Personal exemption credit	9.	$40.00
10. Tax before being prorated	10.	3,097
11. Nonresident percentage. Divide amount on line 22, page 1, by amount on line 7, Schedule C. This may not be greater than 100.0%.	11.	0.00%
12. Multiply line 10 by percentage on line 11.	12.	
13. Iowa lump-sum tax: Attach federal Schedule 4972.	13.	
14. Iowa minimum tax: Attach IA 6251.	14.	
15. Balance. Add lines 12, 13, and 14.	15.	
16. Motor fuel tax credit. Attach IA 4136.	16.	
17. Other credits	17.	
18. Total credits. Add lines 16 and 17.	18.	
19. Total tax liability. Subtract line 18 from line 15. Enter on line 32, page 1.	19.	

Schedule D - Explanation of Expenses

Line No.	Explanation	Amount
11	TAX EXPENSE- STMT 1	89

Schedule E - Tax Rates

Taxable Income Over	But Not Over			Tax Rate		Of Excess Over
$0	$1,428	$0.00	+	(0.36%	x	$0)
$1,428	$2,856	$5.14	+	(0.72%	x	$1,428)
$2,856	$5,712	$15.42	+	(2.43%	x	$2,856)
$5,712	$12,852	$84.82	+	(4.50%	x	$5,712)
$12,852	$21,420	$406.12	+	(6.12%	x	$12,852)
$21,420	$28,560	$930.48	+	(6.48%	x	$21,420)
$28,560	$42,840	$1,393.15	+	(6.80%	x	$28,560)
$42,840	$64,260	$2,364.19	+	(7.92%	x	$42,840)
$64,260	over	$4,060.65	+	(8.98%	x	$64,260)

63-001b (03/23/11)

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9706

Iowa Schedule K-1 Equivalent

Form **IA 1041** | For calendar year 2010, or tax year beginning , and ending | **2010**

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

☐ Amended K-1
☐ Final K-1

Client Copy

Beneficiary's identifying number ▶ 481-30-4685

Estate's or trust's EIN ▶ 27-6453100

Beneficiary's name, address, and ZIP code
NELVA BRUNSTING
13630 PINEROCK LN
HOUSTON TX 77079-5914
Resident state: TEXAS

Fiduciary's name, address, and ZIP code
ANITA BRUNSTING
TRUSTEE
203 BLOOMINGDALE CIRCLE
VICTORIA TX 77904

Enter the following items on the state income tax return of the above named individual.

1	**Beneficiary's Share of Federal Taxable Income**	1	31,252	This data presented for information only
	Income			
2	Interest	2		Schedule B, Part I, line 1 or IA 126, line 2
3	Ordinary dividends	3		Schedule B, Part II, line 3 or IA 126, line 3
4 a	Net short-term capital gains	4 a		Form IA 1040, line 6 or IA 126, line 6
b	Net long-term capital gains	b		Form IA 1040, line 6 or IA 126, line 6
5	Business / Nonpassive			
a	Income	5 a		▶ Net amount to: Form IA 1040, line 10 or Form IA 126, line 10
b	Depreciation	b		
c	Depletion	c		
d	Amortization	d		
6	Rental and Passive			
a	Income	6 a	23,924	▶ Net amount to: Form IA 1040, line 10 or Form IA 126, line 10
b	Depreciation	b		
c	Depletion	c		
d	Amortization	d		
7	**Distributions in the Final Year of Estate / Trust**			
a	Excess deductions on termination	7 a		Schedule A, line 21
b	Short-term capital loss carryover	b		Form IA 1040, line 6 or IA 126, line 6
c	Long-term capital loss carryover	c		Form IA 1040, line 6 or IA 126, line 6
d	Net operating loss (NOL) carryover	d		Form IA 1040, line 24 or IA 126, line 24
8	**Tax Preference Items**			
a	Accelerated depreciation	8 a		Form IA 6251
b	Depletion	b		Form IA 6251
c	Amortization	c		Form IA 6251
d	Exclusion items	d	179	Form IA 8801
9	**Other Items**			
a	Tax-exempt interest	9 a		This data presented for information only
b	Estate tax deduction	b		This data presented for information only
c	Withholding	c		This data presented for information only

Additional Information:

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Iowa Statements

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

Client Copy

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

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Form **1040X**

(Rev. December 2010)

Department of the Treasury—Internal Revenue Service

Amended U.S. Individual Income Tax Return

▶ See separate instructions.

CLIENT COPY

OMB No. 1545-0074

This return is for calendar year [X] 2010 [ ] 2009 [ ] 2008 [ ] 2007

Other year. Enter one: calendar year or fiscal year (month and year ended):

Your first name and middle initial	Your last name	Your social security number
NELVA E	BRUNSTING	481-30-4685
If a joint return, your spouse's first name and middle initial	Your spouse's last name	Your spouse's social security number

Your current home address (number and street). If you have a P.O. box, see page 5 of instructions.	Apt. no.	Your phone number
13630 PINEROCK LN		

Your city, town or post office, state, and ZIP code. If you have a foreign address, see page 5 of instructions.

HOUSTON TX 77079-5914

Amended return filing status. You **must** check one box even if you are not changing your filing status.

Caution. You cannot change your filing status from joint to separate returns after the due date.

[X] Single [ ] Married filing jointly [ ] Married filing separately

[ ] Qualifying widow(er) [ ] Head of household (If the qualifying person is a child but not your dependent, see page 5 of instructions.)

Use Part III on the back to explain any changes		A. Original amount or as previously adjusted (see page 6)	B. Net change – amount of increase or (decrease) – explain in Part III	C. Correct amount
Income and Deductions				
1 Adjusted gross income (see page 6 of instructions). If net operating loss (NOL) carryback is included, check here ▶ [ ]	1	90,681		90,681
2 Itemized deductions or standard deduction (see page 7 of instructions)	2	7,100	24,266	31,366
3 Subtract line 2 from line 1	3	83,581	-24,266	59,315
4 Exemptions. **If changing, complete Part I on the back and enter the amount from line 30** (see page 7 of instructions)	4	3,650		3,650
5 Taxable income. Subtract line 4 from line 3	5	79,931	-24,266	55,665
Tax Liability				
6 Tax (see page 8 of instructions). Enter method used to figure tax: QDCGTW	6	14,455	-6,062	8,393
7 Credits (see page 8 of instructions). If general business credit carryback is included, check here ▶ [ ]	7	0		
8 Subtract line 7 from line 6. If the result is zero or less, enter -0-	8	14,455	-6,062	8,393
9 Other taxes (see page 8 of instructions)	9	0		
10 Total tax. Add lines 8 and 9	10	14,455	-6,062	8,393
Payments				
11 Federal income tax withheld and excess social security and tier 1 RRTA tax withheld (**if changing,** see page 8 of instructions)	11	0		
12 Estimated tax payments, including amount applied from prior year's return (see page 9 of instructions)	12	11,360		11,360
13 Earned income credit (EIC) (see page 9 of instructions)	13	0		
14 Refundable credits from [ ] Schedule M or Form(s) [ ] 2439 [ ] 4136 [ ] 5405 [ ] 8801 [ ] 8812 [ ] 8839 [ ] 8863 [ ] 8885 or [ ] other (specify):	14	0		
15 Total amount paid with request for extension of time to file, tax paid with original return, and additional tax paid after return was filed (see page 10 of instructions)	15			3,095
16 Total payments. Add lines 11 through 15	16			14,455
Refund or Amount You Owe (Note. Allow 8-12 weeks to process Form 1040X.)				
17 Overpayment, if any, as shown on original return or as previously adjusted by the IRS (see page 10 of instructions)	17			
18 Subtract line 17 from line 16 (If less than zero, see page 10 of instructions)	18			14,455
19 **Amount you owe.** If line 10, column C, is more than line 18, enter the difference (see page 10 of instructions)	19			
20 If line 10, column C, is less than line 18, enter the difference. This is the amount **overpaid** on this return	20			6,062
21 Amount of line 20 you want **refunded to you**	21			6,062
22 Amount of line 20 you want **applied to your (enter year):** estimated tax	22			

Complete and sign this form on Page 2.

For Paperwork Reduction Act Notice, see page 11 of instructions.

Form **1040X** (Rev. 12-2010)

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P5196

BRUNSTING003527

NELVA E BRUNSTING 481-30-4685

Part I Exemptions

Complete this part **only** if you are:

- Increasing or decreasing the number of exemptions (personal and dependents) claimed on line 6d of the return you are amending, or
- Increasing or decreasing the exemption amount for housing individuals displaced by a Midwestern disaster in 2008 or 2009.

See Form 1040 or Form 1040A instructions and page 11 of Form 1040X instructions.		A. Original number of exemptions or amount reported or as previously adjusted	B. Net change	C. Correct number or amount
23 Yourself and spouse. **Caution.** If someone can claim you as a dependent, you cannot claim an exemption for yourself	23			
24 Your dependent children who lived with you	24			
25 Your dependent children who did not live with you due to divorce or separation	25			
26 Other dependents	26			
27 Total number of exemptions. Add lines 23 through 26	27			
28 Multiply the number of exemptions claimed on line 27 by the exemption amount shown in the instructions for line 28 for the year you are amending (see page 11 of instructions)	28			
29 If you are claiming an exemption amount for housing individuals displaced by a Midwestern disaster, enter the amount from Form 8914, line 2 for 2008, or line 6 for 2009	29			
30 Add lines 28 and 29. Enter the result here and on line 4 on page 1 of this form	30			

31 List **ALL** dependents (children and others) claimed on this amended return. If more than 4 dependents, see page 11 of instructions.

(a) First name	Last name	(b) Dependent's social security number	(c) Dependent's relationship to you	(d) Check box if qualifying child for child tax credit (see page 11 of instructions)
				☐
				☐
				☐
				☐
				☐

Part II Presidential Election Campaign Fund

Checking below will not increase your tax or reduce your refund.

☐ Check here if you did not previously want $3 to go to the fund, but now do.

☐ Check here if this is a joint return and your spouse did not previously want $3 to go to the fund, but now does.

Part III Explanation of changes. In the space provided below, tell us why you are filing Form 1040X.

▶ Attach any supporting documents and new or changed forms and schedules.

TAXPAYER IS AMENDING HER RETURN TO REPORT MEDICAL EXPENSES AND CONTRIBUTIONS NOT TAKEN ON THE ORIGINAL RETURN.

Sign Here

Remember to keep a copy of this form for your records.

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

▶ Your signature | Date | ▶ Spouse's signature. If a joint return, **both** must sign. | Date

Paid Preparer Use Only

▶ RICHARD K RIKKERS CPA | 07/06/11 | KROESE & KROESE P.C.

Preparer's signature | Date | Firm's name (or yours if self-employed)

RICHARD K RIKKERS CPA | 540 NORTH MAIN AVENUE SIOUX CENTER IA 51250-1824

Print/type preparer's name | Firm's address and ZIP code

P00144154 | ☐ Check if self-employed | 712-722-3375 | 42-1277139

PTIN | Phone number | FEIN

R5197

P5198

SCHEDULE A (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Itemized Deductions

▶ Attach to Form 1040. ▶ See Instructions for Schedule A (Form 1040).

OMB No. 1545-0074

2010

Attachment Sequence No. **07**

Name(s) shown on Form 1040: NELVA E BRUNSTING

Your social security number: 481-30-4685

Medical and Dental Expenses		**Caution.** Do not include expenses reimbursed or paid by others.			
	1	Medical and dental expenses (see instructions)	1	30,534	
	2	Enter amount from Form 1040, line 38 [2] 90,681			
	3	Multiply line 2 by 7.5% (.075)	3	6,801	
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4 23,733
Taxes You Paid	5	State and local **(check only one box):** a [X] Income taxes, **or** b [ ] General sales taxes	5	1,355	
	6	Real estate taxes (see instructions)	6	1,298	
	7	New motor vehicle taxes from line 11 of the worksheet on back (for certain vehicles purchased in 2009). Skip this line if you checked box 5b	7		
	8	Other taxes. List type and amount ▶ SEE STATEMENT	8	145	
	9	Add lines 5 through 8			9 2,798
Interest You Paid	10	Home mortgage interest and points reported to you on Form 1098	10		
	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶	11		
Note. Your mortgage interest deduction may be limited (see instructions).	12	Points not reported to you on Form 1098. See instructions for special rules	12		
	13	Mortgage insurance premiums (see instructions)	13		
	14	Investment interest. Attach Form 4952 if required. (See instructions.)	14		
	15	Add lines 10 through 14			15
Gifts to Charity	16	Gifts by cash or check. If you made any gift of $250 or more, see instructions	16	4,835	
If you made a gift and got a benefit for it, see instructions.	17	Other than by cash or check. If any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500	17		
	18	Carryover from prior year	18		
	19	Add lines 16 through 18			19 4,835
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)			20
Job Expenses and Certain Miscellaneous Deductions	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶	21		
	22	Tax preparation fees	22		
	23	Other expenses—investment, safe deposit box, etc. List type and amount ▶	23		
	24	Add lines 21 through 23	24		
	25	Enter amount from Form 1040, line 38 [25]			
	26	Multiply line 25 by 2% (.02)	26		
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-			27
Other Miscellaneous Deductions	28	Other—from list in instructions. List type and amount ▶			28
Total Itemized Deductions	29	Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40			29 31,366
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ [ ]			P5199

For Paperwork Reduction Act Notice, see Form 1040 instructions.

P5200

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For fiscal year beginning 01/01/10 and ending 12/31/10

IA 1040X

STEP 1 Amended Iowa Individual Income Tax Return

A. Your last name	Your first name/middle initial	Social Security Number
BRUNSTING	NELVA E	481-30-4685
B. Spouse's last name	Spouse's first name/middle initial	Social Security Number

Current Mailing address (number and street or PO Box): 13630 PINEROCK LN

City, town or post office, state, ZIP code: HOUSTON TX 77079-5914

Residence on 12/31 of year being amended — County No: 00 — Sch. Dist. No: 0000

[X] Check this box if you or your spouse were 65 or older at the end of the tax year.

For Calendar Year: 2010

STEP 2 Filing Status: Mark correct status.

1	[X]	Single: Were you claimed as a dependent on another person's Iowa return for the year being amended? [ ] YES [X] NO ▲
2	[ ]	Married filing a joint return.
3	[ ]	Married filing separately on this combined return. Spouse use column B.
4	[ ]	Married filing separate returns. Spouse's name: SSN: Inc.: $
5	[ ]	Head of household with qualifying person. If qualifying person is not claimed as a dependent on this return, enter the person's name & SSN here.
6	[ ]	Qualifying widow(er) with dependent child. Name: SSN:

Reason for Amendment:
- [ ] Net Operating Loss
- [ ] Federal Audit
- [ ] Protective Claim
- [X] Other

Provide detailed explanation on back.

STEP 3 Corrected Exemptions

YOU (and spouse IF filing jointly)	**Personal Credit:** Enter 1 or Enter 2 if filing joint or head of household	▲ 1	X $ 40	= $	40
	Enter 1 for each person who is **65 or older** and/or 1 for each person who is **blind**	▲ 1	X $ 20	= $	20
	Dependents: Enter 1 for each dependent	▲	X $ 40	= $	
	Enter first names of dependents here:		TOTAL $		60
SPOUSE (IF filing status 3)	**Personal Credit:** Enter 1	▲	X $ 40	= $	
	Enter 1 if **65 or older** and/or 1 if **blind**	▲	X $ 20	= $	
	Dependents: Enter 1 for each dependent	▲	X $ 40	= $	
	Enter first names of dependents here:		TOTAL $		

STEP 4 Corrected Taxable Income

		B. Spouse/Status 3	A. You or Joint
1. Gross Income	1.		▲ 67,933
2. Adjustments to Income	2.		▲ 7,158
3. Net Income. Subtract line 2 from line 1.	3.		▲ 60,775
4. Addition for Federal Taxes	4.		▲ 577
5. Total. Add lines 3 and 4.	5.		61,352
6. Deduction for Federal Taxes	6.		▲ 11,500
7. Balance. Subtract line 6 from line 5.	7.		▲ 49,852
8. Deduction: Itemized / Standard	8.		▲ 28,853
9. Taxable Income. Subtract line 8 from line 7.	9.		20,999

STEP 5 Figure Your Tax and Credits

10. Tax or Alternative Tax	10.		▲ 903
11. Iowa Lump Sum/Minimum Tax	11.		0
12. Total Tax. Add lines 10 and 11.	12.		903
13. Total of Exemption Credits, Earned Income Tax Credit (for years 2006 and prior), & Tuition & Textbook Credit	13.		60
14. Balance. Subtract line 13 from line 12. If less than zero, enter zero.	14.	0	▲ 843
15. Credit for Nonresident or Part-Year Resident. Attach IA 126.	15.		▲ 525
16. Balance. Subtract line 15 from line 14. If less than zero, enter zero.	16.	0	318
17. Other Iowa Credits. Attach IA 148 Tax Credits Schedule.	17.		
18. Balance. Subtract line 17 from line 16. If less than zero, enter zero.	18.	0	318
19. School District Surtax/Emergency Medical Services Surtax	19.		▲
20. Contributions from Original Return	20.		
21. Total Tax. Add lines 18, 19, and 20.	21.		318

STEP 6 Refund or Amount You Owe

22. Total. Add columns A & B, line 21, and enter here.	22.	318
23. Total Credits B & A from Step 9 of the IA 1040. See instructions.	23.	1,320
24. Tax amount previously paid	24.	0
25. Total credits and payments. Add lines 23 and 24.	25.	1,320
26. Overpayment shown on previous filing	26.	413
27. Subtract line 26 from line 25. Enter here.	27.	907
28. If line 27 is more than line 22, subtract line 22 from line 27. This is the REFUND amount. REFUND	28.	▲ 589
29. If line 27 is less than line 22, subtract line 27 from line 22. This is the AMOUNT OF TAX YOU OWE.	29.	▲
30. Penalty and Interest. See instructions. 30a. Penalty ▲ + 30b. Interest	30.	▲
31. TOTAL AMOUNT NOW DUE. Add lines 29 and 30 and enter here. Make check payable to Treasurer, State of Iowa PAY	31.	▲

I (We), the undersigned, declare under penalty of perjury that I (we) have examined this return and attachments, and, to the best of my (our) knowledge and belief, it is a true, correct, and complete return. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your Signature: Date:

Spouse's Signature: Date:

Firm Address: KROESE & KROESE P.C.
540 NORTH MAIN AVENUE
SIOUX CENTER IA 51250-1824

P5201

Preparer's Signature: RICHARD K RIKKERS CPA Date: 07/06/11 Phone: 712-722-3375 ID#: 42-1277139

CS Daytime Telephone Number:

BRUNSTING608532

ID#: 41-122a (07/16/10) X

P5202

Explanation of Changes to Income, Deductions, and Credits

Enter the line reference from page 1 for which you are reporting a change and give the reason for each change. Please attach applicable schedules. Please indicate how the change in income, deductions, or credits are allocated between spouses.

TAXPAYER IS AMENDING HER RETURN TO REPORT MEDICAL EXPENSES AND CONTRIBUTIONS NOT TAKEN ON THE ORIGINAL RETURN.

Credit Carryforward

If you are amending prior to the end of the year for which this return came due and wish to change your credit carryforward (estimated tax), please fill in these line items.

Calculated Overpayment: ..... 1) _____

Elected Carryforward Amount for You (A) 0

Spouse (B) _____

Total Carryforward ..... 2) _____

Subtract line 2 from line 1 and enter on line 28 ..... = _____

NOTE: State tax information may be disclosed to tax officials of another state or of the United States for tax administrative purposes.

Mail return to:
Iowa Income Tax Processing
Iowa Department of Revenue
Hoover State Office Building
Des Moines IA 50319-0120.

DO YOU OWE ADDITIONAL TAX?
You have three options to pay!

1. **Payment transfer from your bank account:** Go to www.state.ia.us/tax/ and make a direct debit/electronic payment through eFile & Pay.
2. **Pay by credit card online:** Go to www.state.ia.us/tax/ > eServices > Electronic Payment Options. Please note that you will be charged a service fee by the vendor.
3. **Mail your payment** with voucher IA 1040V to Iowa Department of Revenue, Iowa Income Tax - Document Processing, PO Box 9187, Des Moines IA 50306-9187.

FINAL CHECKLIST
Before you mail this return, make sure you have:

- Rechecked your math!
- Provided an explanation of the change.
- Computed interest and any applicable penalty on additional tax due.
- Signed your return.
- Verified your Social Security Number(s).
- Made your payment, if required.

Please do not send cash by mail.

P5203

P5204

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

2010 IA 1040 Schedule A

Iowa Itemized Deductions

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

Name(s) as shown on page 1 of the IA 1040	Social Security Number
NELVA E BRUNSTING	481-30-4685

NOTE: If you have federal bonus depreciation, please see the 2010 Expanded Instructions on our Web site.

Medical and Dental Expenses		**Do not include health insurance premiums deducted on IA 1040, line 18.**			
	1.	Medical and dental expenses	1. 29,376		
	2.	Multiply the amount on federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation, from line 14 of the IA 1040 by 7.5% (.075). Enter result here.	2. 6,801		
	3.	Subtract line 2 from line 1. If less than zero, enter zero.		3.	22,575
Taxes You Paid	4.	State and Local (Check only one box):			
		a [X] Other state and local income taxes. Do not include Iowa Income Tax Include School District Surtax and EMS Surtax paid in 2010 OR >	4.		
		b [ ] General sales taxes only from line 5b of the Federal Schedule A.			
	5.	Real estate taxes	5. 1,298		
	6.	Personal property taxes, including annual vehicle registration	6. 55		
	7.	Other taxes. List the type and amount. FOREIGN TAXES - 1041-GT	7. 90		
	8.	Add amounts on lines 4, 5, 6, and 7. Enter the total here.		8.	1,443
Interest You Paid	9a	Home mortgage interest and points reported on federal form 1098	9a.		
	9b	Home mortgage interest not reported on federal form 1098	9b.		
	10.	Points not reported on federal form 1098	10.		
	11.	Qualified mortgage insurance premiums	11.		
	12.	Investment interest. Attach federal form 4952 if required.	12.		
	13.	Add lines 9a-12. Enter total here.		13.	
Gifts to Charity	14.	Contributions by cash or check.	14. 4,835		
	15.	Other than by cash or check. You must attach federal form 8283 if more than $500.	15.		
	16.	Carryover from prior year as adjusted for disallowance of bonus depreciation	16.		
	17.	Add lines 14 through 16. Enter total here.		17.	4,835
Casualty/Theft Loss	18.	Casualty or theft loss(es). Attach federal form 4684.		18.	
Job Expenses and Misc. Deductions	19.	Unreimbursed employee expenses. Attach federal form 2106 or 2106-EZ if required.	19.		
	20.	Tax preparation fees	20.		
	21.	Other expenses. List type and amount.	21.		
	22.	Add the amounts on lines 19, 20, and 21. Enter the total here.	22.		
	23.	Multiply the amount of federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation, from line 14 of the IA 1040* by 2% (.02). Enter the result here.	23.		
	24.	Subtract line 23 from line 22. Enter the total. If less than zero, enter zero.		24.	0
Other Misc. Deductions	25.	Other miscellaneous deductions not subject to 2% AGI Limit. List type and amount.		25.	
Total Itemized Deductions	26.	Add lines 3, 8, 13, 17, 18, 24, and 25, and enter the total here		26.	28,853
		If using filing statuses 1, 2, 5, or 6, enter the amount on Step 7, line 39 of the IA 1040.			

Proration of Deductions Between Spouses		**Complete lines 27 through 31 ONLY if you are using filing status 3 or 4.**	**SPOUSE**	**YOU**
	27.	Enter the Iowa net income of both spouses from IA 1040, line 26.	27b.	27a.
	28.	Total Iowa net income, add columns 27a and 27b. Enter the total here.		28.
	29.	Divide the amount on line 27a by the amount on line 28. Enter the percentage here.		29. %
	30.	Multiply line 26 by the percentage on line 29. Enter here and on IA 1040, line 39, column A	**(YOU)**	30.
	31.	Subtract line 30 from line 26. Enter here and on IA 1040, line 39, column B. If you are using filing status 4, enter this amount on line 39, column A of your spouse's return.	**(SPOUSE)**	31.

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

P5205

P5206

000065

Form **1040** Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return 2010
(99) IRS Use Only–Do not write or staple in this space.

For the year Jan. 1-Dec. 31, 2010, or other tax year beginning , 2010, ending , 20 | OMB No. 1545-0074

Name, Address, and SSN

See separate instructions.

PRINT CLEARLY

Your first name and initial	Last name	Your social security number
NELVA E	BRUNSTING	481-30-4685
If a joint return, spouse's first name and initial	Last name	Spouse's social security number

Client Copy

Home address (number and street). If you have a P.O. box, see instructions. | Apt. no.
13630 PINEROCK LN

City, town or post office, state, and ZIP code. If you have a foreign address, see instructions.
HOUSTON TX 77079-5914

▲ Make sure the SSN(s) above and on line 6c are correct.

Presidential Election Campaign ▶ Check here if you, or your spouse if filing jointly, want $3 to go to this fund ▶ ☐ You ☐ Spouse

Checking a box below will not change your tax or refund.

Filing Status

Check only one box.

1 [X] Single
2 [ ] Married filing jointly (even if only one had income)
3 [ ] Married filing separately. Enter spouse's SSN above and full name here. ▶
4 [ ] Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 [ ] Qualifying widow(er) with dependent child

Exemptions

6a [X] **Yourself.** If someone can claim you as a dependent, **do not** check box 6a
b [ ] **Spouse**

Boxes checked on 6a and 6b: 1

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if qual. child for child tax cr. (see page 15)

If more than four dependents, see instructions and check here ▶ ☐

No. of children on 6c who:
- lived with you
- did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

d Total number of exemptions claimed — Add numbers on lines above ▶ 1

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 20.

Enclose, but do not attach, any payment. Also, please use **Form 1040-V.**

7	Wages, salaries, tips, etc. Attach Form(s) W-2			7	
8a	**Taxable** interest. Attach Schedule B if required			8a	15,837
b	**Tax-exempt** interest. **Do not** include on line 8a	8b	5,643		
9a	Ordinary dividends. Attach Schedule B if required			9a	21,685
b	Qualified dividends	9b	17,035		
10	Taxable refunds, credits, or offsets of state and local income taxes			10	
11	Alimony received			11	
12	Business income or (loss). Attach Schedule C or C-EZ			12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			13	-3,000
14	Other gains or (losses). Attach Form 4797			14	
15a	IRA distributions	15a	3,218	b Taxable amount 15b	3,218
16a	Pensions and annuities	16a		b Taxable amount 16b	10,788
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17	23,013
18	Farm income or (loss). Attach Schedule F			18	
19	Unemployment compensation			19	
20a	Social security benefits	20a	22,518	b Taxable amount 20b	19,140
21	Other income. List type and amount			21	
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶			22	90,681

Adjusted Gross Income

23	Educator expenses	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25	Health savings account deduction. Attach Form 8889	25	
26	Moving expenses. Attach Form 3903	26	
27	One-half of self-employment tax. Attach Schedule SE	27	
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction	29	
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid b Recipient's SSN ▶	31a	
32	IRA deduction	32	
33	Student loan interest deduction	33	
34	Tuition and fees. Attach Form 8917	34	
35	Domestic production activities deduction. Attach Form 8903	35	
36	Add lines 23 through 31a and 32 through 35	36	P5207
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶	37	90,681

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

DAA

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Tax and Credits

38	Amount from line 37 (adjusted gross income)	38	90,681
39a	Check if: [X] You were born before January 2, 1946, [ ] Blind. [ ] Spouse was born before January 2, 1946, [ ] Blind. Total boxes checked ▶ 39a 1		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b [ ]		
40	Itemized deductions (from Schedule A) or your standard deduction (see instructions)	40	7,100
41	Subtract line 40 from line 38	41	83,581
42	Exemptions. Multiply $3,650 by the number on line 6d	42	3,650
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	79,931
44	Tax (see instr.). Check if any tax is from: a [ ] Form(s) 8814 b [ ] Form 4972	44	14,455
45	Alternative minimum tax (see instructions). Attach Form 6251	45	
46	Add lines 44 and 45 ▶	46	14,455
47	Foreign tax credit. Attach Form 1116 if required — 47		
48	Credit for child and dependent care expenses. Attach Form 2441 — 48		
49	Education credits from Form 8863, line 23 — 49		
50	Retirement savings contributions credit. Attach Form 8880 — 50		
51	Child tax credit (see instructions) — 51		
52	Residential energy credits. Attach Form 5695 — 52		
53	Other credits from Form: a [ ] 3800 b [ ] 8801 c [ ] — 53		
54	Add lines 47 through 53. These are your total credits	54	
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶	55	14,455

Client Copy

Other Taxes

56	Self-employment tax. Attach Schedule SE	56	
57	Unreported social security and Medicare tax from Form: a [ ] 4137 b [ ] 8919	57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59	a [ ] Form(s) W-2, box 9 b [ ] Schedule H c [ ] Form 5405, line 16	59	
60	Add lines 55 through 59. This is your total tax ▶	60	14,455

Payments

If you have a qualifying child, attach Schedule EIC.

61	Federal income tax withheld from Forms W-2 and 1099 — 61		
62	2010 estimated tax payments and amount applied from 2009 return — 62	11,360	
63	Making work pay credit. Attach Schedule M — 63		
64a	Earned income credit (EIC) — 64a		
b	Nontaxable combat pay election — 64b		
65	Additional child tax credit. Attach Form 8812 — 65		
66	American opportunity credit from Form 8863, line 14 — 66		
67	First-time homebuyer credit from Form 5405, line 10 — 67		
68	Amount paid with request for extension to file — 68		
69	Excess social security and tier 1 RRTA tax withheld — 69		
70	Credit for federal tax on fuels. Attach Form 4136 — 70		
71	Credits from Form: a [ ] 2439 b [ ] 8839 c [ ] 8801 d [ ] 8885 — 71		
72	Add lines 61, 62, 63, 64a, and 65 through 71. These are your total payments ▶	72	11,360

Refund

73	If line 72 is more than line 60, subtract line 60 from line 72. This is the amount you overpaid	73	
74a	Amount of line 73 you want refunded to you. If Form 8888 is attached, check here ▶ [ ]	74a	
b	Routing number ▶ c Type: [ ] Checking [ ] Savings		
d	Account number		
75	Amount of line 73 you want applied to your 2011 estimated tax ▶ — 75		

Direct deposit? See instructions.

Amount You Owe

76	Amount you owe. Subtract line 72 from line 60. For details on how to pay, see instructions ▶	76	3,095
77	Estimated tax penalty (see instructions) — 77		

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? [X] Yes. Complete below. [ ] No

Designee's name ▶ RICHARD K RIKKERS CPA

Personal identification number (PIN) ▶ 84948

Phone no. ▶ 712-722-3375

Sign Here

Joint return? See page 12. Keep a copy for your records.

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

Your signature	Date	Your occupation	Daytime phone number
		RETIRED	
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check [ ] if self-employed	PTIN
RICHARD K RIKKERS CPA	RICHARD K RIKKERS CPA	04/14/11		P00144154

Firm's name ▶ KROESE & KROESE P.C. — Firm's EIN ▶ 42-1277139

Firm's address ▶ 540 NORTH MAIN AVENUE SIOUX CENTER IA 51250-1824 — Phone no. 712-722-3375

P5210

Form **8879**

Department of the Treasury
Internal Revenue Service

IRS e-file Signature Authorization

▶ **Do not send to the IRS. This is not a tax return.**
▶ **Keep this form for your records. See instructions.**

OMB No. 1545-0074

2010

Declaration Control Number (DCN) ▶ 00420512020261

Client Copy

Taxpayer's name: NELVA E BRUNSTING

Social security number: 481-30-4685

Spouse's name:

Spouse's social security number:

Part I Tax Return Information — Tax Year Ending December 31, 2010 (Whole Dollars Only)

1	Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4)	1	90,681
2	Total tax (Form 1040, line 60; Form 1040A, line 37; Form 1040EZ, line 11)	2	14,455
3	Federal income tax withheld (Form 1040, line 61; Form 1040A, line 38; Form 1040EZ, line 7)	3	
4	Refund (Form 1040, line 74a; Form 1040A, line 46a; Form 1040EZ, line 12a; Form 1040-SS, Part I, line 12a)	4	
5	Amount you owe (Form 1040, line 76; Form 1040A, line 48; Form 1040EZ, line 13)	5	3,095

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2010, 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 from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS **(a)** an acknowledgement 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 ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. I further understand that this authorization may apply to future Federal tax payments that I direct to be debited through the Electronic Federal Tax Payment System (EFTPS). In order for me to initiate future payments, I request that the IRS send me a personal identification number (PIN) to access EFTPS. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. 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 further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

[X] I authorize KROESE & KROESE P.C. (**ERO firm name**) to enter or generate my PIN 28905 (**Enter five numbers, but do not enter all zeros**) as my signature on my tax year 2010 electronically filed income tax return.

[ ] I will enter my PIN as my signature on my tax year 2010 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ _____ Date ▶ 04/14/11

Spouse's PIN: check one box only

[ ] I authorize _____ (**ERO firm name**) to enter or generate my PIN _____ (**Enter five numbers, but do not enter all zeros**) as my signature on my tax year 2010 electronically filed income tax return.

[ ] I will enter my PIN as my signature on my tax year 2010 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ _____ Date ▶ _____

Practitioner PIN Method Returns Only—continue below

Part III Certification and Authentication — Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 42051284948 (**do not enter all zeros**)

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2010 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Publication 1345,** Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ▶ RICHARD K RIKKERS CPA Date ▶ 04/14/11

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

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

P5212

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SCHEDULE B
(Form 1040A or 1040)
Department of the Treasury
Internal Revenue Service (99)

Interest and Ordinary Dividends

▶ Attach to Form 1040A or 1040. ▶ See instructions on back.

OMB No. 1545-0074
2010
Attachment Sequence No. **08**

Name(s) shown on return: NELVA E BRUNSTING

Your social security number: 481-30-4685

Client Copy

Part I Interest

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 8a.)

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

			Amount
1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions on back and list this interest first. Also, show that buyer's social security number and address ▶		
	EDWARD JONES	1	692
	EDWARD JONES		827
	BANK OF AMERICA		4,596
	BANK OF AMERICA		9,722
2	Add the amounts on line 1	2	15,837
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	
4	Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ▶	4	15,837

Note. If line 4 is over $1,500, you must complete Part III.

Part II Ordinary Dividends

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 9a.)

Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

			Amount
5	List name of payer ▶		
	CHEVRON CORPORATION	5	4,002
	EDWARD JONES		1,340
	METLIFE		70
	EXXON MOBILE		6,830
	EDWARD JONES		14
	EDWARD JONES		2,179
	DEERE & COMPANY		11
	ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100		7,239
6	Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a ▶	6	21,685

Note. If line 6 is over $1,500, you must complete Part III.

Part III Foreign Accounts and Trusts

(See instructions on back.)

You must complete this part if you **(a)** had over $1,500 of taxable interest or ordinary dividends; **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

		Yes	No
7a	At any time during 2010, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See instructions on back for exceptions and filing requirements for Form TD F 90-22.1		X
b	If "Yes," enter the name of the foreign country ▶		
8	During 2010, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions on back		X

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

P5213

Schedule B (Form 1040A or 1040) 2010

DAA

P5214

SCHEDULE D (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Capital Gains and Losses

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

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

OMB No. 1545-0074

2010

Attachment Sequence No. **12**

Name(s) shown on return: NELVA E BRUNSTING

Your social security number: [illegible]

Client Copy

Part I Short-Term Capital Gains and Losses – Assets Held One Year or Less

	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
1	EATON VANCE TAX MANAGED	10/28/09	03/09/10	773	718	55
	FRANKLIN FED TAX FREE INCM ADV	VARIOUS	03/09/10	409	409	
	HARTFORD DIVIDEND & GROWTH	VARIOUS	03/09/10	114	105	9
	PERKINS MID CAP VALUE FD CL	10/28/09	03/09/10	92	83	9
2	Enter your short-term totals, if any, from Schedule D-1, line 2		2	4,503		487
3	**Total short-term sales price amounts.** Add lines 1 and 2 in column (d)		3	5,891		

4	Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824	4	
5	Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	5	
6	Short-term capital loss carryover. Enter the amount, if any, from line 10 of your **Capital Loss Carryover Worksheet** on page D-7 of the instructions	6	( )
7	**Net short-term capital gain or (loss).** Combine lines 1 through 6 in column (f)	7	560

Part II Long-Term Capital Gains and Losses – Assets Held More Than One Year

	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
8	DEERE & CO	VARIOUS	10/13/10	11,099	8,618	2,481
	DEERE & CO	VARIOUS	12/30/10	9,869	6,952	2,917
	GA POWER CO	VARIOUS	11/17/10	10,055	10,055	
9	Enter your long-term totals, if any, from Schedule D-1, line 9		9			
10	**Total long-term sales price amounts.** Add lines 8 and 9 in column (d)		10	31,023		

11	Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824	11	
12	Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	12	
13	Capital gain distributions. See page D-2 of the instructions	13	
14	Long-term capital loss carryover. Enter the amount, if any, from line 15 of your **Capital Loss Carryover Worksheet** on page D-7 of the instructions	14	(32,484)
15	**Net long-term capital gain or (loss).** Combine lines 8 through 14 in column (f). Then go to Part III on the back	15	-27,086

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

Schedule D (Form 1040) 2010

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Part III Summary

Client Copy

16	Combine lines 7 and 15 and enter the result	-26,526
	• If line 16 is a **gain,** enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a **loss,** skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is **zero,** skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.	
17	Are lines 15 and 16 **both** gains? ☐ **Yes.** Go to line 18. ☐ **No.** Skip lines 18 through 21, and go to line 22.	
18	Enter the amount, if any, from line 7 of the **28% Rate Gain Worksheet** on page D-8 of the instructions ▶ 18	
19	Enter the amount, if any, from line 18 of the **Unrecaptured Section 1250 Gain Worksheet** on page D-9 of the instructions ▶ 19	
20	Are lines 18 and 19 **both** zero or blank? ☐ **Yes.** Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the Instructions for Form 1040, line 44 (or in the Instructions for Form 1040NR, line 42). **Do not** complete lines 21 and 22 below. ☐ **No.** Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the **Schedule D Tax Worksheet** on page D-10 of the instructions. **Do not** complete lines 21 and 22 below.	
21	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the **smaller** of: • The loss on line 16 or • ($3,000), or if married filing separately, ($1,500) **Note.** When figuring which amount is smaller, treat both amounts as positive numbers.	21 (3,000)
22	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? ☒ **Yes.** Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the Instructions for Form 1040, line 44 (or in the Instructions for Form 1040NR, line 42). ☐ **No.** Complete the rest of Form 1040 or Form 1040NR.	

P5218

SCHEDULE D-1 (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Continuation Sheet for Schedule D (Form 1040)

▶ See instructions for Schedule D (Form 1040).

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

OMB No. 1545-0074

2010

Attachment Sequence No. **12A**

Name(s) shown on return: NELVA E BRUNSTING

Your social security number: 491-30-4685

Client Copy

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
1 MUTUAL GLOBAL DISCOVERY FD	VARIOUS	03/09/10	596	568	28
NEUBERGER&BRM MIDCAP GRW INSTL	10/28/09	03/09/10	212	184	28
NEUBERGER&BRM MIDCAP GRW INSTL	10/28/09	03/09/10	2,253	1,953	300
PIONEER CULLEN VALUE FUND CL	10/28/09	03/09/10	105	98	7
T ROW PRICE BLUE CHIP FROWTH	10/28/09	03/09/10	1,337	1,213	124
2 **Totals.** Add the amounts in column (d). Also, combine the amounts in column (f). Enter here and on Schedule D, line 2 ▶ 2			4,503		487

P5219

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

DAA

P5220

SCHEDULE E (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Supplemental Income and Loss

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

▶ Attach to Form 1040, 1040NR, or Form 1041. ▶ See Instructions for Schedule E (Form 1040).

OMB No. 1545-0074

2010

Attachment Sequence No. **13**

Name(s) shown on return: NELVA E BRUNSTING

Your social security number: 481-30-4685

Client Copy

Part I **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 page E-3). If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

1 List the type and address of each **rental real estate property:**		2 For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of: • 14 days **or** • 10% of the total days rented at fair rental value? (See page E-4)		Yes	No
A	FARMLAND IOWA		A		X
B			B		
C			C		

Income:		Properties A	Properties B	Properties C		Totals (Add columns A, B, and C.)
3 Rents received	3				3	
4 Royalties received	4				4	
Expenses:						
5 Advertising	5					
6 Auto and travel (see page E-5)	6					
7 Cleaning and maintenance	7					
8 Commissions	8					
9 Insurance	9					
10 Legal and other professional fees	10	1,000				
11 Management fees	11					
12 Mortgage interest paid to banks, etc. (see page E-5)	12				12	
13 Other interest	13					
14 Repairs	14					
15 Supplies	15					
16 Taxes	16					
17 Utilities	17					
18 Other (list) ▶	18					
19 Add lines 5 through 18	19	1,000			19	1,000
20 Depreciation expense or depletion (see page E-5)	20				20	
21 Total expenses. Add lines 19 and 20	21	1,000				
22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-6 to find out if you must file **Form 6198**	22	-1,000				
23 Deductible rental real estate loss. **Caution.** Your rental real estate loss on line 22 may be limited. See page E-6 to find out if you must file **Form 8582.** Real estate professionals **must** complete line 43 on page 2	23	(1,000)	( )	( )		
24 **Income.** Add positive amounts shown on line 22. **Do not** include any losses					24	0
25 **Losses.** Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here					25	(1,000)
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					26	-1,000

P5221

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

P5222

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

NELVA E BRUNSTING

Your social security number: 481-30-4685

Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Client Copy

Part II Income or Loss From Partnerships and S Corporations

Note. If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column **(e)** on line 28 and attach **Form 6198.** See page E-2.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see page E-7 before completing this section. ☐ Yes ☒ No

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A			☐		☐
B			☐		☐
C			☐		☐
D			☐		☐

	Passive Income and Loss		Nonpassive Income and Loss		
	(f) Passive loss allowed (attach **Form 8582** if required)	(g) Passive income from **Schedule K-1**	(h) Nonpassive loss from **Schedule K-1**	(i) Section 179 expense deduction from **Form 4562**	(j) Nonpassive income from **Schedule K-1**
A					
B					
C					
D					
29a Totals					
b Totals					

30	Add columns (g) and (j) of line 29a	30	
31	Add columns (f), (h), and (i) of line 29b	31	( )
32	**Total partnership and S corporation income or (loss).** Combine lines 30 and 31. Enter the result here and include in the total on line 41 below	32	

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A	ELMER H BRUNSTING DECEDENTS TR DTD	27-6453100
B		

	Passive Income and Loss		Nonpassive Income and Loss	
	(c) Passive deduction or loss allowed (attach **Form 8582** if required)	(d) Passive income from **Schedule K-1**	(e) Deduction or loss from **Schedule K-1**	(f) Other income from **Schedule K-1**
A	0	24,013		
B				
34a Totals		24,013		
b Totals				

35	Add columns (d) and (f) of line 34a	35	24,013
36	Add columns (c) and (e) of line 34b	36	(0)
37	**Total estate and trust income or (loss).** Combine lines 35 and 36. Enter the result here and include in the total on line 41 below	37	24,013

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from **Schedules Q,** line 2c (see page E-8)	(d) Taxable income (net loss) from **Schedules Q,** line 1b	(e) Income from **Schedules Q,** line 3b

39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below	39	

Part V Summary

40	Net farm rental income or (loss) from **Form 4835.** Also, complete line 42 below	40	
41	**Total income or (loss).** Combine lines 26, 32, 37, 39, & 40. Enter the result here & on Form 1040, line 17, or Form 1040NR, line 18 ▶	41	23,013
42	**Reconciliation of farming and fishing income.** Enter your **gross** farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code U; and Schedule K-1 (Form 1041), line 14, code F (see page E-8)	42	
43	**Reconciliation for real estate professionals.** If you were a real estate professional (see page E-2), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

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Federal Statements

Client Copy

Form 1040, Line 8b - Tax-exempt Interest

Payer	Amount
ELMER H BRUNSTING DECEDENTS TR DTD	$ 2,070
EDWARD JONES	2,769
EDWARD JONES	413
EDWARD JONES	391
TOTAL	$ 5,643

Form 1040, Dividend Income

Payer	Ordinary Dividends	Qualified Dividends
ELMER H BRUNSTING DECEDENTS TR DTD	$ 7,239	$ 2,857
CHEVRON CORPORATION	4,002	4,002
EDWARD JONES	1,340	1,073
METLIFE	70	70
EXXON MOBILE	6,830	6,830
EDWARD JONES	14	13
EDWARD JONES	2,179	2,179
DEERE & COMPANY	11	11
TOTAL	$ 21,685	$ 17,035

P5226

Form **1040** | **Carryover Report** | **2010**

Name: NELVA E BRUNSTING

Taxpayer Identification Number: 481-30-4685

Client Copy

Carryover Item	Available to 2010	2010 Amounts		Carryover to 2011
Excess section 179				
Minimum tax credit				
Investment interest				
Investment interest - AMT				
Short-term capital loss				
Short-term capital loss - AMT				
Long-term capital loss	32,484	UTILIZED	-8,958	23,526
Long-term capital loss - AMT	32,484	UTILIZED	-8,958	23,526
Residential energy efficient property				
D.C. first-time homebuyer credit				
Tax credit bonds				

Nonrecaptured Section 1231 Losses - Line 8, Form 4797		
2005 Amounts		
2006 Amounts		
2007 Amounts		
2008 Amounts		
2009 Amounts		
Available to 2010		
2010 Amounts		
Carryover to 2011		

AMT Nonrecaptured Section 1231 Losses - Line 8, Form 4797		
2005 Amounts		
2006 Amounts		
2007 Amounts		
2008 Amounts		
2009 Amounts		
Available to 2010		
2010 Amounts		
Carryover to 2011		

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2010 IA 1040 Iowa Individual Income Tax Long Form

or fiscal year beginning ___ / ___ 2010 and ending ___ / ___

STEP 1: Fill in all spaces. You MUST fill in your Social Security Number.

Your last name: BRUNSTING
Your first name/middle initial: NELVA E
Spouse's last name:
Spouse's first name/middle initial:

Current mailing address (number and street, apartment, lot, or suite number) or PO Box: 13630 PINEROCK LN

City, State, ZIP: HOUSTON TX 77079-5914

Fill in all information below.

[X] Check this box if you or your spouse were 65 or older as of 12/31/10

Client Copy

Your Social Security Number: 481-30-4685
Spouse Social Security Number:

Residence on 12/31/10
County No.: 00
School District No.: 0000

You must answer these questions:
Dependent children for whom an exemption is claimed in Step 3
How many have health care coverage? (including Medicaid or hawk-i) ____
How many do not have health care coverage? ____

STEP 2 Filing Status: Mark one box only.

1	X	Single: Were you claimed as a dependent on another person's Iowa return? [ ] YES [X] NO ▲
2		Married filing a joint return. (Two-income families may benefit by using status 3 or 4.)
3		Married filing separately on this combined return. Spouse use column B.
4		Married filing separate returns. Spouse's name: SSN: ▲ Income: $
5		Head of household with qualifying person. If qualifying person is not claimed as a dependent on this return, enter the person's name and Social Security Number below.
6		Qualifying widow(er) with dependent child. Name: SSN:

STEP 3 Exemptions

YOU (and spouse if filing jointly)	a.	**Personal Credit:** Enter 1. (Enter 2 if filing joint or head of household.)	▲ 1	X $ 40	= $ 40
	b.	Enter 1 for each person who is **65 or older** and/or 1 for each person who is **blind.**	▲ 1	X $ 20	= $ 20
	c.	**Dependents:** Enter 1 for each dependent.	▲	X $ 40	= $
	d.	Enter first names of dependents here:		e. TOTAL $	60
SPOUSE (If filing status 3)	a.	**Personal Credit:** Enter 1.	▲	X $ 40	= $
	b.	Enter 1 if **65 or older** and/or 1 if **blind.**	▲	X $ 20	= $
	c.	**Dependents:** Enter 1 for each dependent.	▲	X $ 40	= $
	d.	Enter first names of dependents here:		e. TOTAL $	

			B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
STEP 4 Gross Income	1.	Wages, salaries, tips, etc.	1.			
	2.	Taxable interest income. If more than $1,500, complete Sch. B.	2.	7,162		
	3.	Ordinary dividend income. If more than $1,500, complete Sch. B.	3.	21,685		
	4.	Alimony received	4.			
	5.	Business income/(loss) from federal Schedule C or C-EZ	5.			
	6.	Capital gain/(loss) from federal Sch. D if required for federal purposes	6.	-3,000		
	7.	Other gains/(losses) from federal form 4797	7.			
	8.	Taxable IRA distributions	8.	3,218		
	9.	Taxable pensions and annuities	9.	10,788		
	10.	Rents, royalties, partnerships, estates, etc.	10.	23,013		
	11.	Farm income/(loss) from federal Schedule F	11.			
	12.	Unemployment compensation. See instructions.	12.			
	13.	Taxable Social Security benefits	13.	5,067		
	14.	Other income, gambling income, bonus depreciation/sec. 179 adjustment	14.			
	15.	**GROSS INCOME.** ADD lines 1-14.			15.	67,933
STEP 5 Adjustments to Income	16.	Payments to an IRA, Keogh, or SEP	16.			
	17.	One-half of self-employment tax	17.			
	18.	Health insurance deduction	18.	1,158		
	19.	Penalty on early withdrawal of savings	19.			
	20.	Alimony paid	20.			
	21.	Pension/retirement income exclusion	21.	6,000		
	22.	Moving expense deduction from federal form 3903	22.			
	23.	Iowa capital gain deduction.	23.			
	24.	Other adjustments	24.			
	25.	Total adjustments. ADD lines 16-24.			25.	7,158
	26.	**NET INCOME.** SUBTRACT line 25 from line 15.			26.	60,775
STEP 6 Federal Tax Addition and Deduction	27.	Federal income tax refund / overpayment received in 2010	27.	577		
	28.	Self-employment/household employment taxes	28.			
	29.	Addition for federal taxes. ADD lines 27 and 28.			29.	577
	30.	Total. ADD lines 26 and 29.			30.	61,352
	31.	Federal tax withheld	31.			
	32.	Federal estimated tax payments made in 2010	32.	11,500		
	33.	Additional federal tax paid in 2010 for 2009 and prior years	33.			
	34.	Deduction for federal taxes. ADD lines 31, 32, and 33.			34.	11,500
	35.	**BALANCE.** SUBTRACT line 34 from line 30. Enter here and on line 36, side 2.			35.	49,852

Staple W-2s, payment, and voucher here.

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BRUNSTING003560

CS

P5230

000065

NELVA E BRUNSTING 481-30-4685

2010 IA 1040, page 2

			B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
STEP 7	36. BALANCE. From side 1, line 35				36.	49,852
Taxable Income	37. Total itemized deductions from federal Schedule A. Taxpayers with bonus depreciation/sec. 179 must use Iowa Sch. A.	37.				
	38. Iowa income tax if included in line 5 of federal Schedule A	38.				
	39. BALANCE. Subtract line 38 from line 37 or enter the amount of itemized deductions from the Iowa Schedule A.	39.		5,738		
	40. Other deductions	40.				
	41. Deduction. Check one box. [X] Itemized. Add lines 39 and 40. [ ] Standard				41.	5,738
	42. **TAXABLE INCOME.** SUBTRACT line 41 from line 36.				42.	44,114
STEP 8	43. Tax from tables or alternate tax	43.		2,466		
	44. Iowa lump-sum tax. 25% of federal tax from form 4972	44.				
Tax, Credits and Checkoff Contributions	45. Iowa minimum tax. Attach IA 6251.	45.				
	46. Total tax. ADD lines 43, 44, and 45.				46.	2,466
	47. Total exemption credit amount(s) from Step 3, side 1	47.		60		
	48. Tuition and textbook credit for dependents K-12	48.				
	49. Total credits. ADD lines 47 and 48.				49.	60
	50. BALANCE. SUBTRACT line 49 from line 46. If less than zero, enter zero.				50. 0	2,406
	51. Credit for nonresident or part-year resident. Attach IA 126 and federal return.				51.	1,499
	52. BALANCE. SUBTRACT line 51 from 50. If less than or equal to zero, enter zero.				52. 0	907
	53. Other nonrefundable Iowa credits. Attach IA 148 Tax Credits Schedule.				53.	
	54. BALANCE. SUBTRACT line 53 from line 52.				54.	907
	55. School district surtax/EMS surtax. Take percentage from table; multiply by line 54.				55. 0	0
	56. Total Tax. ADD lines 54 and 55.				56.	907
	57. Total tax before contributions. ADD columns A & B on line 56 and enter here.				57.	907
	58. Contributions. Contributions will reduce your refund or add to the amount you owe. Amounts must be in whole dollars. Fish/Wildlife 58a: ▲ State Fair 58b: ▲ Firefighters/Veterans 58c: ▲ Child Abuse Prevention 58d: ▲ Enter total.				58.	
	59. **TOTAL TAX AND CONTRIBUTIONS.** ADD lines 57 and 58.				59.	907
STEP 9	60. Iowa income tax withheld	60.				
	61. Estimated and voucher payments made for tax year 2010	61.		1,320		
Credits	62. Out-of-state tax credit. Attach IA 130.	62.				
	63. Motor fuel tax credit. Attach IA 4136.	63.				
	64. Check One: [ ] Child and dependent care credit **OR** [ ] Early childhood development credit	64.				
	65. Iowa earned income tax credit. See instructions.	65.				
	66. Other refundable credits. Attach IA 148 Tax Credits Schedule.	66.				
	67. TOTAL. ADD lines 60 - 66.	67.		1,320		
	68. **TOTAL CREDITS.** ADD columns A and B on line 67 and enter here.				68.	1,320
STEP 10	69. If line 68 is more than line 59, SUBTRACT line 59 from line 68. This is the amount you overpaid.				69.	413
Refund or Amount You Owe	70. Amount of line 69 to be **REFUNDED**				REFUND 70.	0
	Mail return to Iowa Income Tax - Refund Processing, Hoover State Office Bldg, Des Moines IA 50319-0120					
	71. Amount of line 69 to be **applied to your 2011 estimated tax**	71.		413		
	72. If line 68 is less than line 59, SUBTRACT line 68 from line 59. This is the AMOUNT OF TAX YOU OWE.				72.	
	73. Penalty for underpayment of estimated tax from IA 2210 or IA 2210F [ ] Check if annualized income method is used.				73.	
	74. Penalty and interest. 74a. Penalty ▲ 74b. Interest ▲ ADD Enter total				74.	
	75. **TOTAL AMOUNT DUE.** ADD lines 72, 73, and 74, and enter here. PAY THIS AMOUNT				75.	

Electronically pay by credit card or direct debit. Go to www.state.ia.us/tax/
To pay by mail: Iowa Income Tax - Document Processing, PO Box 9187, Des Moines IA 50306-9187. Make check payable to Treasurer, State of Iowa.

Complete lines 37-40 ONLY if you itemize.

Client Copy

STEP 11 POLITICAL CHECKOFF. This checkoff does not increase the amount of tax you owe or decrease your refund.

SPOUSE	YOURSELF
$1.50 to Republican Party [ ]	[ ] $1.50 to Republican Party
$1.50 to Democratic Party [ ]	[ ] $1.50 to Democratic Party
$1.50 to Campaign Fund [ ]	[ ] $1.50 to Campaign Fund

STEP 12
NEXT YEAR,
Would you like to receive a booklet? This option is not available to electronic filers.
0. [ ] Yes
1. [ ] No

Mailing Addresses:
See lines 70 and 75 above.

STEP 13
PLEASE SIGN HERE
- Verify your SSN(s)
- Recheck your math
- Attach all W-2s

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

RICHARD K RIKKERS CPA 04/14/11
Preparer's Signature Date

KROESE & KROESE P.C.
540 NORTH MAIN AVENUE
SIOUX CENTER IA 51250-1824
Address

Your Signature Date

Spouse's Signature Date

712-722-3375
Daytime Telephone Number

42-1277139
Identification Number

P5231

CS

This return is due May 2, 2011.

BRUNSTING000302
41-001b (07/19/10)

P5232

Declaration Control Number (DCN)
0 0 - 420512 - 02026 - 1

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

2010 IA 8453-IND

Iowa Individual Income Tax Declaration for an E-File Return

See Instructions

Client Copy

Your first name, middle initial	Last name	Your Social Security Number
NELVA E	BRUNSTING	481-30-4685
Spouse's first name, middle initial	Last name	Spouse Social Security Number

Home address (number and street) or PO Box
13630 PINEROCK LN

City, state, and ZIP
HOUSTON TX 77079-5914

ATTACH STATE COPY OF FORMS W-2, W-2G, AND 1099 HERE

Part I Tax Return Information - Tax year ending December 31, 2010

		B. Spouse (filing status 3)		A. You or Joint
1. Iowa Net Income (IA 1040, line 26 A & B)	1B		1A	60,775
2. Total Tax (IA 1040, line 46 A & B)	2B		2A	2,466
3. Iowa Income Tax Withheld (IA 1040, line 60 A & B)	3B		3A	
4. Amount to be Refunded (IA 1040, line 70)			4	
5. Total Amount Due (IA 1040, line 75)			5	

Part II Declaration of Taxpayer (Be sure to keep a copy of your return)

6a. ☐ I consent that my refund be directly deposited as designated below. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund.

6b. ☒ I do not want direct deposit of my refund or I am not receiving a refund. Go to "Sign Here."

7. Name of Financial Institution

8. Routing Transit Number (RTN) The first two numbers of the RTN must be 01 through 12 or 21 through 32.

9. Depositor Account Number (DAN)

10. Type of Depositor Account: ☐ Savings ☐ Checking

11. Will this refund go to an account outside the United States? ☐ Yes ☐ No

Under penalties of perjury, I declare that the information I have provided to my Electronic Return Originator (ERO) and the amounts shown in Part I agree with the amounts shown on the corresponding lines of the electronic portion of my Iowa income tax return. To the best of my knowledge and belief my return is true, correct, and complete. I consent that my return, including any accompanying schedules and statements, be sent to the Internal Revenue Service (IRS) by my ERO and retrieved by the Iowa Department of Revenue (IDR). If I have filed a balance due return, I understand that if the IDR does not receive full and timely payment of my tax liability I will remain liable for the tax liability and all applicable penalties and interest. I consent that my refund be directly deposited as designated in Part II and declare that the information shown on lines 6a through 11 is correct. If I have filed a joint or combined state return and elected direct deposit, there is an irrevocable appointment of the other spouse to receive the refund. If there is an error on my Federal return, I understand my state return will be rejected. If the processing of my return or refund is delayed, I authorize the IDR to disclose to my ERO and/or transmitter the reason(s) for the delay or when the refund was sent. I also consent to the IDR sending to my ERO and/or transmitter an acknowledgment of receipt of transmission and indication of whether or not my return is accepted, and, if rejected the reason(s) for the rejection. I understand that this declaration with required attachments must be forwarded upon request to the IDR.

Sign Here

Your Signature | Date | Spouse Signature. If a joint return, both must sign. | Date

Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer

I declare that I have reviewed the above taxpayer's return and that entries on form IA 8453-IND are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The taxpayer will have signed this return before submitting to the IRS. I have provided the taxpayer with a copy of all forms and information to be filed with the IDR and have followed all other requirements described in the Iowa Electronic Filing Handbook. I will keep form IA 8453-IND, with attachments, on file for three years from the due date of the return or the filing date, whichever is later, and I will make a copy available to the IDR upon request. If I am a paid preparer, under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This declaration is based on all information of which I have any knowledge.

ERO Use Only

ERO Signature	Date	Check if paid preparer	Check if self-employed	ERO's SSN or PTIN
RICHARD K RIKKERS CPA	04/14/11	☒	☐	P00144154

Firm's name (or yours if self-employed), address and ZIP code: KROESE & KROESE P.C.
540 NORTH MAIN AVENUE
SIOUX CENTER IA 51250-1824

FEIN 42-1277139
Phone Number 712-722-3375

Paid Preparer Use Only

Paid Preparer's Signature	Date	Check if self-employed	Preparer's SSN or PTIN
		☐	

Firm's name (or yours if self-employed), address and ZIP code

FEIN
Phone Number 712-722-3375

DO NOT MAIL THIS FORM

P5233

Retain completed form with your tax records for at least three years.
Balance Due? Three payment options: ePay (direct debit), Credit Card, or Mail payment with IA 1040V payment voucher.

P5234

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

2010 IA 1040 Schedule A

Iowa Itemized Deductions

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

Client Copy

Name(s) as shown on page 1 of the IA 1040: NELVA E BRUNSTING

Social Security Number: 481-30-4685

NOTE: If you have federal bonus depreciation/section 179, please see the 2010 Expanded Instructions on our Web site.

Medical and Dental Expenses		**Do not include health insurance premiums deducted on IA 1040, line 18.**			
	1.	Medical and dental expenses	1. 2,133		
	2.	Multiply the amount on federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation/section 179, from line 14 of the IA 1040 by 7.5% (.075). Enter result here.	2. 6,801		
	3.	Subtract line 2 from line 1. If less than zero, enter zero.		3.	0
Taxes You Paid	4.	Other state and local income taxes. DO NOT INCLUDE IOWA STATE INCOME TAX. Include School District Surtax and EMS Surtax paid in 2010.	4.		
	5.	Real estate taxes	5. 1,298		
	6.	Personal property taxes, including annual vehicle registration DO NOT INCLUDE new motor vehicle taxes deducted on federal Schedule A, line 7.	6. 55		
	7.	Other taxes. List the type and amount. FOREIGN TAXES - 1041-GT	7. 90		
	8.	Add amounts on lines 4, 5, 6, and 7. Enter the total here.		8.	1,443
Interest You Paid	9a	Home mortgage interest and points reported on federal form 1098	9a.		
	9b	Home mortgage interest not reported on federal form 1098	9b.		
	10.	Points not reported on federal form 1098	10.		
	11.	Qualified mortgage insurance premiums	11.		
	12.	Investment interest. Attach federal form 4952 if required.	12.		
	13.	Add lines 9a-12. Enter total here.		13.	
Gifts to Charity	14.	Contributions by cash or check.	14. 4,295		
	15.	Other than by cash or check. You must attach federal form 8283 if more than $500.	15.		
	16.	Carryover from prior year as adjusted for disallowance of bonus depreciation	16.		
	17.	Add lines 14 through 16. Enter total here.		17.	4,295
Casualty/Theft Loss	18.	Casualty or theft loss(es). Attach federal form 4684.		18.	
Job Expenses and Misc. Deductions	19.	Unreimbursed employee expenses. Attach federal form 2106 or 2106-EZ if required.	19.		
	20.	Tax preparation fees	20.		
	21.	Other expenses. List type and amount.	21.		
	22.	Add the amounts on lines 19, 20, and 21. Enter the total here.	22.		
	23.	Multiply the amount of federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation/section 179, from line 14 of the IA 1040* by 2% (.02). Enter the result here.	23.		
	24.	Subtract line 23 from line 22. Enter the total. If less than zero, enter zero.		24.	0
Other Misc. Deductions	25.	Other miscellaneous deductions not subject to 2% AGI Limit. List type and amount.		25.	
Total Itemized Deductions	26.	Add lines 3, 8, 13, 17, 18, 24, and 25, and enter the total here		26.	5,738
		If using filing statuses 1, 2, 5, or 6, enter the amount on Step 7, line 39 of the IA 1040.			
Proration of Deductions Between Spouses		**Complete lines 27 through 31 ONLY if you are using filing status 3 or 4.**	**SPOUSE**		**YOU**
	27.	Enter the Iowa net income of both spouses from IA 1040, line 26.	27b.	27a.	
	28.	Total Iowa net income, add columns 27a and 27b. Enter the total here.		28.	
	29.	Divide the amount on line 27a by the amount on line 28. Enter the percentage here.		29.	%
	30.	Multiply line 26 by the percentage on line 29. Enter here and on IA 1040, line 39, column A	**(YOU)**	30.	
	31.	Subtract line 30 from line 26. Enter here and on IA 1040, line 39, column B. If you are using filing status 4, enter this amount on line 39, column A of your spouse's return.	**(SPOUSE)**	31.	

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41-004a (09/22/10)

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

CS

P5236

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

2010 IA 1040 Schedule B

Interest and Dividend Income

Name(s) as shown on page 1 of the IA 1040: NELVA E BRUNSTING

Social Security Number: [illegible]-30-[illegible]85

Client Copy

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

PART I: INTEREST INCOME You must complete this part if you received more than $1,500 in interest in 2010. Interest income which should be reported includes earnings from savings and loan associations, mutual savings banks, cooperative banks, credit unions, and bank deposits; state and municipal bonds (see instructions for IA 1040, line 2, Taxable Interest Income), and interest from tax refunds. Do not report interest from federal securities.

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

Interest Income. List Names of All Payers.

Name of Payer	Check one for each payer: Taxpayer	Spouse	Joint	AMOUNT
EDWARD JONES	X			692
EDWARD JONES	X			827
EDWARD JONES	X			2,769
EDWARD JONES	X			413
EDWARD JONES	X			391
TAX EXEMPT INTEREST INCOME	X			2,070
Total Taxable Interest Income. Add the amounts. Enter here and on IA 1040, line 2.				7,162

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

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

Dividend Income. List Names of All Payers.

Name of Payer	Check one for each payer: Taxpayer	Spouse	Joint	AMOUNT
CHEVRON CORPORATION	X			4,002
EDWARD JONES	X			1,340
METLIFE	X			70
EXXON MOBILE	X			6,830
EDWARD JONES	X			14
EDWARD JONES	X			2,179
DEERE & COMPANY	X			11
FROM BENEFICIARY'S SCHEDULE K-1	X			7,239
Total Taxable Dividend Income. Add the amounts. Enter here and on IA 1040, line 3.				21,685

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41-004b (05/24/10)

P5238

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

2010 IA 126

Iowa Nonresident and Part-year Resident Credit

Name(s) as shown on page 1 of the IA 1040: NELVA E BRUNSTING

Social Security Number: [illegible]-30-[illegible]85

Client Copy

MARK THE APPROPRIATE BOX FOR YOU AND YOUR SPOUSE

You are a nonresident of Iowa [X] ▲

You are a part-year resident of Iowa [ ] ▲
Date moved into Iowa: _____
and/or
Date moved out of Iowa: _____

Your spouse is a nonresident of Iowa [ ] ▲

Your spouse is a part-year resident of Iowa [ ] ▲
Date moved into Iowa: _____
and/or
Date moved out of Iowa: _____

YOU MUST FILE THIS FORM IF...

- You are a nonresident of Iowa with income from Iowa sources, or
- You are a part-year Iowa resident

- Attach this form and a copy of your federal return to your Iowa return. (IA 1040)
- Report only Iowa-source income on the IA 126.
- You may benefit by using filing status 3 or 4.

		IOWA-SOURCE INCOME	
		B. SPOUSE Filing Status 3 Only	**A.** YOU OR JOINT
1. Wages, salaries, tips, etc.	1.		
2. Taxable interest income	2.		
3. Ordinary dividend income	3.		
4. Alimony received	4.		
5. Business income or (loss)	5.		
6. Capital gain or (loss)	6.		
7. Other gains or (losses)	7.		
8. Taxable IRA distributions	8.		
9. Taxable pensions and annuities	9.		
10. Rents, royalties, partnerships, estates, etc.	10.		22,924
11. Farm income or (loss)	11.		
12. Unemployment compensation	12.		
13. Taxable Social Security benefits.	13.		
14. Other income, gambling income, bonus depreciation/section 179 adjustment	14.		
15. **GROSS INCOME.** ADD lines 1-14.	15.		▲ 22,924
16. Payments to an IRA, Keogh, or SEP while an Iowa resident	16.		
17. Deduction for self-employment tax	17.		
18. Health insurance deduction	18.		
19. Penalty on early withdrawal of savings	19.		
20. Alimony paid	20.		
21. Pension/retirement income exclusion	21.		
22. Moving expense deduction into Iowa only	22.		
23. Iowa capital gain deduction	23.		
24. Other adjustments	24.		
25. Total adjustments. ADD lines 16-24.	25.		▲
26. **IOWA NET INCOME.** SUBTRACT line 25 from line 15.	26.		22,924
27. All-source net income from line 26, IA 1040	27.		60,775
		100.0%	100.0%
28. Iowa income percentage: Divide line 26 by line 27 and enter percentage rounded to the nearest tenth of a percent. This can be no more than 100.0% and no less than 0.0%.	28.	%	37.7%
29. Nonresident/part-year resident credit percentage: Subtract the percentage on line 28 from 100.0%.	29.	%	62.3%
30. Iowa tax on total income from line 43, IA 1040	30.		2,466
31. Total credits from line 49, IA 1040	31.		60
32. Tax after credits. Subtract line 31 from line 30.	32.		2,406
33. Nonresident/part-year resident tax credit. Multiply line 32 by the percentage on line 29.	33.		P5239 1,499

ENTER THIS AMOUNT ON LINE 51 OF IA 1040

P5240

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

2010 IA 6251

Iowa Minimum Tax Computation

Name(s) as shown on IA 1040 or IA 1041: NELVA E BRUNSTING

SSN or FEIN 481-30-4685

Client Copy

PART I: Adjustments and Preferences. See instructions.

If you itemized deductions on Schedule A, start on line 1. If you did not itemize on your IA 1040, start on line 7.

1. Medical and dental from line 2, federal form 6251	1.	
2. Taxes from line 3, federal form 6251, less any Iowa income tax included on that line	2.	1,443
3. Certain interest on a home mortgage not used to build, buy, or improve your home, from line 4, federal form 6251	3.	
4. Miscellaneous itemized deductions from line 5, federal form 6251	4.	
5. Refund of taxes from line 7, federal form 6251, less any Iowa income tax included on that line	5.	
6. Investment interest from line 8, federal form 6251, less interest and expense related to private activity bonds issued after 08/07/86	6.	0
7. Post - 1986 depreciation from line 18, federal form 6251	7.	
8. Adjusted gain or loss from line 17, federal form 6251	8.	
9. Incentive stock options from line 14, federal form 6251	9.	
10. Passive activities from line 19, federal form 6251	10.	179
11. Beneficiaries of estates and trusts from line 15, federal form 6251	11.	

12. Enter the amount for each corresponding item from federal form 6251. Enter total on line 12.

a. Circulation expenditures (line 21)	a.	h. Patron's adjustment	h.
b. Depreciation (pre-1987)	b.	i. Pollution control facilities	i.
c. Installment sales (line 25)	c.	j. Research and experimental (line 24)	j.
d. Large partnerships (line 16)	d.	k. Section 1202 exclusion (line 13)	k.
e. Long-term contracts (line 22)	e.	l. Tax shelter farm activities	l.
f. Loss limitations (line 20)	f.	m. Related adjustments (see instr.) (line 27)	m. 0
g. Mining costs (line 23)	g.		

12.	12.	
13. **Total Adjustments and Preferences.** Combine lines 1 through 12.	13.	1,622

PART II: Alternative Minimum Taxable Income

14. Taxable income from IA 1040, line 42; or IA 1041, line 22	14.	44,114
15. Net operating loss deduction. Do not enter as a negative amount.	15.	
16. Combine lines 14 and 15.	16.	44,114
17. Add lines 13 and 16.	17.	45,736
18. Alternative tax net operating loss deduction. See instructions.	18.	
19. Alternative Minimum Taxable Income. Subtract line 18 from line 17.	19.	45,736

PART III: Exemption Amount and Alternative Minimum Tax

20. Enter $35,000 (*$17,500 if filing status 3 or 4; $26,000 if single, head of household or qualifying widow(er))	20.	26,000
21. Enter $150,000 (*$75,000 if filing status 3 or 4; $112,500 if single, head of household or qualifying widow(er))	21.	112,500
22. Subtract line 21 from line 19. If the result is zero or less, enter zero.	22.	0
23. Multiply line 22 by 25% (0.25).	23.	
24. Subtract line 23 from line 20. If the result is zero or less, enter zero.	24.	26,000
25. Subtract line 24 from line 19.	25.	19,736
26. Multiply line 25 by 6.7% (0.067).	26.	1,322
27. Regular tax after credits. See instructions.	27.	2,406
28. Iowa Minimum Tax. Subtract line 27 from line 26, enter here and on IA 1040, line 45, or IA 1041, line 25. See instructions for Minimum Tax Limited to Net Worth. If less than zero, enter zero.	28.	0

PART IV: NONRESIDENTS AND PART-YEAR RESIDENTS ONLY - Complete lines 29 - 32.

29. Enter Iowa net income plus Iowa adjustments and preferences. See instructions. If less than zero, enter zero.	29.	22,924
30. Total net income plus total adjustments and preferences. See instructions.	30.	62,397
31. Divide line 29 by line 30 and enter the result to three (3) decimal places.	31.	0.367
32. Iowa Minimum Tax. Multiply line 28 by line 31. Enter here and on IA 1040, line 45, or IA 1041, line 25. See instructions for Minimum Tax Limited to Net Worth. If less than zero, enter zero.	32.	0

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

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9706

Form **1041** Department of the Treasury—Internal Revenue Service

U.S. Income Tax Return for Estates and Trusts

2011 | OMB No. 1545-0092

A Check all that apply:

- [ ] Decedent's estate
- [ ] Simple trust
- [X] Complex trust
- [ ] Qualified disability trust
- [ ] ESBT (S portion only)
- [ ] Grantor type trust
- [ ] Bankruptcy estate-Ch. 7
- [ ] Bankruptcy estate-Ch. 11
- [ ] Pooled income fund

For calendar year 2011 or fiscal year beginning , and ending

Name of estate or trust (If a grantor type trust, see the instructions.)
ELMER H BRUNSTING DECEDENTS TR DTD
4-1-09 AS EST UTD 10-10-96

Name and title of fiduciary
ANITA BRUNSTING
TRUSTEE

Number, street, and room or suite no. (If a P.O. box, see the instructions.)
2003 BLOOMINGDALE CIR

City or town, state, and ZIP code
VICTORIA TX 77904

C Employer identification number
27-6453100

D Date entity created
Client Copy

E Nonexempt charitable and split-interest trusts, check applicable box(es), see instructions.

- [ ] Described in sec. 4947(a)(1). Check here if not a private foundation ▶ [ ]
- [ ] Described in sec. 4947(a)(2)

B Number of Schedules K-1 attached (see instructions) ▶ 1

F Check applicable boxes: [ ] Initial return [ ] Final return [ ] Amended return [ ] Change in trust's name [ ] Change in fiduciary [ ] Change in fiduciary's name [ ] Change in fiduciary's address

G Check here if the estate or filing trust made a section 645 election ▶ [ ]

Income	1	Interest income	1	
	2a	Total ordinary dividends	2a	8,092
	b	Qualified dividends allocable to: (1) Beneficiaries 4,241 (2) Estate or trust		
	3	Business income or (loss). Attach Schedule C or C-EZ (Form 1040)	3	
	4	Capital gain or (loss). Attach Schedule D (Form 1041)	4	3,508
	5	Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)	5	41,938
	6	Farm income or (loss). Attach Schedule F (Form 1040)	6	
	7	Ordinary gain or (loss). Attach Form 4797	7	
	8	Other income. List type and amount	8	
	9	**Total income.** Combine lines 1, 2a, and 3 through 8 ▶	9	53,538
Deductions	10	Interest. Check if Form 4952 is attached ▶ [ ]	10	
	11	Taxes	11	
	12	Fiduciary fees	12	
	13	Charitable deduction (from Schedule A, line 7)	13	
	14	Attorney, accountant, and return preparer fees	14	
	15a	Other deductions **not** subject to the 2% floor (attach schedule)	15a	
	b	Allowable miscellaneous itemized deductions subject to the 2% floor	15b	
	16	Add lines 10 through 15b ▶	16	
	17	Adjusted total income or (loss). Subtract line 16 from line 9 — 17: 53,538		
	18	Income distribution deduction (from Sch. B, line 15). Attach Schedules K-1 (Form 1041)	18	50,030
	19	Estate tax deduction including certain generation-skipping taxes (attach computation)	19	
	20	Exemption	20	100
	21	Add lines 18 through 20 ▶	21	50,130
Tax and Payments	22	Taxable income. Subtract line 21 from line 17. If a loss, see instructions	22	3,408
	23	**Total tax** (from Schedule G, line 7)	23	207
	24	**Payments: a** 2011 estimated tax payments and amount applied from 2010 return	24a	7,120
	b	Estimated tax payments allocated to beneficiaries (from Form 1041-T)	24b	
	c	Subtract line 24b from line 24a	24c	7,120
	d	Tax paid with Form 7004 (see instructions)	24d	
	e	Federal income tax withheld. If any is from Form(s) 1099, check ▶ [ ]	24e	
		Other payments: **f** Form 2439 ; **g** Form 4136 ; Total ▶	24h	
	25	**Total payments.** Add lines 24c through 24e, and 24h ▶	25	7,120
	26	Estimated tax penalty (see instructions)	26	
	27	**Tax due.** If line 25 is smaller than the total of lines 23 and 26, enter amount owed	27	
	28	**Overpayment.** If line 25 is larger than the total of lines 23 and 26, enter amount overpaid	28	6,913
	29	Amount of line 28 to be: **a Credited to 2012 estimated tax** ▶ ; **b Refunded** ▶	29	6,913

Sign Here

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

▶ [signature] 4/9/12 ▶

Signature of fiduciary or officer representing fiduciary — Date — EIN of fiduciary if a financial institution

May the IRS discuss this return with the preparer shown below (see instr.)? [X] Yes [ ] No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check [ ] if self-employed	PTIN
RICHARD K RIKKERS CPA	RICHARD K RIKKERS CPA	04/05/12		P00144154

Firm's name ▶ KROESE & KROESE P.C. — Firm's EIN ▶ 42-1277139

Firm's address ▶ 540 NORTH MAIN AVENUE SIOUX CENTER, IA 51250-1824 — Phone no. P5243 2-3375

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

P5244

Schedule A Charitable Deduction. Do not complete for a simple trust or a pooled income fund.

1	Amounts paid or permanently set aside for charitable purposes from gross income (see instructions)	1	
2	Tax-exempt income allocable to charitable contributions (see instructions)	2	
3	Subtract line 2 from line 1	3	
4	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes	4	
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	

Client Copy

Schedule B Income Distribution Deduction

1	Adjusted total income (see instructions)	1	53,538
2	Adjusted tax-exempt interest	2	
3	Total net gain from Schedule D (Form 1041), line 15, column (1) (see instructions)	3	0
4	Enter amount from Schedule A, line 4 (minus any allocable section 1202 exclusion)	4	
5	Capital gains for the tax year included on Schedule A, line 1 (see instructions)	5	0
6	Enter any gain from page 1, line 4, as a negative number. If page 1, line 4, is a loss, enter the loss as a positive number	6	-3,508
7	**Distributable net income.** Combine lines 1 through 6. If zero or less, enter -0-	7	50,030
8	If a complex trust, enter accounting income for the tax year as determined under the governing instrument and applicable local law — 8: 50,030		
9	Income required to be distributed currently	9	50,030
10	Other amounts paid, credited, or otherwise required to be distributed	10	0
11	Total distributions. Add lines 9 and 10. If greater than line 8, see instructions	11	50,030
12	Enter the amount of tax-exempt income included on line 11	12	
13	Tentative income distribution deduction. Subtract line 12 from line 11	13	50,030
14	Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0-	14	50,030
15	**Income distribution deduction.** Enter the smaller of line 13 or line 14 here and on page 1, line 18	15	50,030

Schedule G Tax Computation (see instructions)

1	**Tax:** a Tax on taxable income (see instructions)	1a	207		
	b Tax on lump-sum distributions. Attach Form 4972	1b			
	c Alternative minimum tax (from Schedule I (Form 1041), line 56)	1c	0		
	d **Total.** Add lines 1a through 1c ▶			1d	207
2a	Foreign tax credit. Attach Form 1116	2a			
b	General business credit. Attach Form 3800	2b			
c	Credit for prior year minimum tax. Attach Form 8801	2c			
d	Bond credits. Attach Form 8912	2d			
3	**Total credits.** Add lines 2a through 2d ▶			3	0
4	Subtract line 3 from line 1d. If zero or less, enter -0-			4	207
5	Recapture taxes. Check if from: ☐ Form 4255 ☐ Form 8611			5	
6	Household employment taxes. Attach Schedule H (Form 1040)			6	
7	**Total tax.** Add lines 4 through 6. Enter here and on page 1, line 23 ▶			7	207

Other Information

		Yes	No
1	Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the allocation of expenses		X
	Enter the amount of tax-exempt interest income and exempt-interest dividends ▶ $		
2	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?		X
3	At any time during calendar year 2011, did the estate or trust have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?		X
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ▶		
4	During the tax year, did the estate or trust receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the estate or trust may have to file Form 3520. See instructions		X
5	Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see the instructions for required attachment		X
6	If this is an estate or a complex trust making the section 663(b) election, check here (see instructions) ▶ ☐		
7	To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see instructions) ▶ ☐		
8	If the decedent's estate has been open for more than 2 years, attach an explanation for the delay in closing the estate, and check here ☐		
9	Are any present or future trust beneficiaries skip persons? See instructions		X

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Form **8879-F**

Department of the Treasury
Internal Revenue Service

IRS e-file Signature Authorization for Form 1041

For calendar year 2011, or fiscal year beginning ..... , ending .....

▶ See instructions. Do not send to the IRS. Keep for your records.

OMB No. 1545-0967

2011

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

Name and title of fiduciary

ANITA BRUNSTING
TRUSTEE

Part I Tax Return Information (Whole Dollars Only)

1	Total income (Form 1041, line 9)	1	53,538
2	Income distribution deduction (Form 1041, line 18)	2	50,030
3	Taxable income (Form 1041, line 22)	3	3,408
4	Total tax (Form 1041, line 23)	4	207
5	Tax due or overpayment (Form 1041, line 27 or 28)	5	-6,913

Part II Declaration and Signature Authorization of Fiduciary (Be sure to get a copy of the estate's or 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 2011 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 PIN: check one box only

☒ I authorize KROESE & KROESE P.C. (ERO firm name) to enter my PIN 10540 (do not enter all zeros) as my signature on the estate's or trust's 2011 electronically filed income tax return.

☐ As a fiduciary or officer representing the fiduciary of the estate or trust, I will enter my PIN as my signature on the estate's or trust's 2011 electronically filed income tax return.

Signature of fiduciary or officer representing the fiduciary ▶ ANITA BRUNSTING Date ▶ 03/28/12

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 42051284948 (do not enter all zeros)

I certify that the above numeric entry is my PIN, which is my signature on the 2011 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 2011.

ERO's signature ▶ RICHARD K RIKKERS CPA Date ▶ 04/05/12

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** (2011)

P5247

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9706

Form **8453-F**

Department of the Treasury
Internal Revenue Service

U.S. Estate or Trust Income Tax Declaration and Signature for Electronic Filing

For calendar year 2011, or fiscal year beginning ..... , and ending .....

▶ See instructions on back.

OMB No. 1545-0967

2011

Name of estate or trust: ELMER H BRUNSTING DECEDENTS TR DTD 4-1-09 AS EST UTD 10-10-96

A Employer identification number: 76-6133100

Client Copy

Name and title of fiduciary: ANITA BRUNSTING TRUSTEE

B If this form is being used only as a transmittal, check here ..... [X]

Part I Tax Return Information

1	Total income (Form 1041, line 9)	1	
2	Income distribution deduction (Form 1041, line 18)	2	
3	Taxable income (Form 1041, line 22)	3	
4	Total tax (Form 1041, line 23)	4	
5	Tax due or overpayment (Form 1041, line 27 or 28)	5	

Part II Declaration of Fiduciary

6 [ ] I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH 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 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 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.

Under penalties of perjury, I declare that the above amounts (or the amounts on the attached listing) agree with the amounts shown on the corresponding lines of the electronic portion of the 2011 U.S. Income Tax Return(s) for Estates and Trusts. I have also examined a copy of the return(s) being filed electronically with the IRS, and all accompanying schedules and statements. To the best of my knowledge and belief, they are true, correct, and complete. If I am not the transmitter, I consent that the return(s), including this declaration and accompanying schedules and statements, be sent to the IRS by the return transmitter. I also consent to the IRS's sending the ERO and/or transmitter an acknowledgement of receipt of transmission and an indication of whether or not the return(s) is accepted, and, if rejected, the reason(s) for the rejection.

Sign Here ▶ Signature of fiduciary or officer representing fiduciary ▶ Date

Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)

I declare that I have reviewed the above estate or trust return(s) and that the entries on Form 8453-F are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return(s), and only declare that this form accurately reflects the data on the return(s). The fiduciary or an officer representing the fiduciary will have signed this form before I submit the return(s). I will give the fiduciary or officer representing the fiduciary a copy of all forms and information to be filed with the IRS, and have followed all other requirements described in Pub. 1437, Procedures for the Form 1041 e-file Program, U.S. Income Tax Returns for Estates and Trusts for Tax Year 2011. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above estate or trust return(s) and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all information of which the preparer has any knowledge.

ERO's Use Only

ERO's signature ▶	Date	Check if also paid preparer ▶ [ ]	Check if self-employed ▶ [ ]	ERO's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code ▶			EIN ▶	
			Phone no.	

Under penalties of perjury, I declare that I have examined the above estate or trust return(s) and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all information of which the preparer has any knowledge.

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check [ ] if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

P5249 Form **8453-F** (2011)

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P5250

SCHEDULE I (Form 1041)

Department of the Treasury
Internal Revenue Service

Alternative Minimum Tax—Estates and Trusts

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

OMB No. 1545-0092

2011

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

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

1	Adjusted total income or (loss) (from Form 1041, line 17)	1	53,538
2	Interest	2	
3	Taxes	3	
4	Miscellaneous itemized deductions (from Form 1041, line 15b)	4	
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	53,538
	Note: Complete Part II below before going to line 26.		
26	Income distribution deduction from Part II, line 44 — 26: 50,030		
27	Estate tax deduction (from Form 1041, line 19) — 27:		
28	Add lines 26 and 27	28	50,030
29	Estate's or trust's share of alternative minimum taxable income. Subtract line 28 from line 25	29	3,508

If line 29 is:

- $22,500 or less, stop here and enter -0- on Form 1041, Schedule G, line 1c. The estate or trust is not liable for the alternative minimum tax.
- Over $22,500, but less than $165,000, go to line 45.
- $165,000 or more, enter the amount from line 29 on line 51 and go to line 52.

Part II Income Distribution Deduction on a Minimum Tax Basis

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

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

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Schedule I (Form 1041) (2011)

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Part II Income Distribution Deduction on a Minimum Tax Basis (continued)

43	Tentative income distribution deduction on a minimum tax basis. Subtract line 31 from line 37. If zero or less, enter -0-			43	50,030
44	**Income distribution deduction on a minimum tax basis** Enter the smaller of line 42 or line 43. Enter here and on line 26			44	50,030

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Part III Alternative Minimum Tax

45	Exemption amount			45	22,500
46	Enter the amount from line 29	46			
47	Phase-out of exemption amount	47	75,000		
48	Subtract line 47 from line 46. If zero or less, enter -0-	48			
49	Multiply line 48 by 25% (.25)			49	
50	Subtract line 49 from line 45. If zero or less, enter -0-			50	
51	Subtract line 50 from line 46			51	
52	Go to Part IV of Schedule I to figure line 52 if the estate or trust has qualified dividends or has a gain on lines 14a and 15 of column (2) of Schedule D (Form 1041) (as refigured for the AMT, if necessary). Otherwise, if line 51 is— • $175,000 or less, multiply line 51 by 26% (.26). • Over $175,000, multiply line 51 by 28% (.28) and subtract $3,500 from the result			52	
53	Alternative minimum foreign tax credit (see instructions)			53	
54	Tentative minimum tax. Subtract line 53 from line 52			54	
55	Enter the tax from Form 1041, Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 2a)			55	
56	**Alternative minimum tax.** Subtract line 55 from line 54. If zero or less, enter -0-. Enter here and on Form 1041, Schedule G, line 1c			56	

Part IV Line 52 Computation Using Maximum Capital Gains Rates

Caution: If you did not complete Part V of Schedule D (Form 1041), the Schedule D Tax Worksheet, or the Qualified Dividends Tax Worksheet, see the instructions before completing this part.

57	Enter the amount from line 51			57	
58	Enter the amount from Schedule D (Form 1041), line 22, line 13 of the Schedule D Tax Worksheet, or line 4 of the Qualified Dividends Tax Worksheet, whichever applies (as refigured for the AMT, if necessary)	58			
59	Enter the amount from Schedule D (Form 1041), line 14b, column (2) (as refigured for the AMT, if necessary). If you did not complete Schedule D 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			
61	Enter the **smaller** of line 57 or line 60			61	
62	Subtract line 61 from line 57			62	
63	If line 62 is $175,000 or less, multiply line 62 by 26% (.26). Otherwise, multiply line 62 by 28% (.28) and subtract $3,500 from the result ▶			63	
64	Maximum amount subject to the 0% rate	64	2,300		
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			
66	Subtract line 65 from line 64. If zero or less, enter -0-	66			
67	Enter the **smaller** of line 57 or line 58	67			
68	Enter the **smaller** of line 66 or line 67	68			
69	Subtract line 68 from line 67	69			
70	Multiply line 69 by 15% (.15) ▶			70	
	If line 59 is zero or blank, skip lines 71 and 72 and go to line 73. Otherwise, go to line 71.				
71	Subtract line 67 from line 61	71			
72	Multiply line 71 by 25% (.25) ▶			72	
73	Add lines 63, 70, and 72			73	
74	If line 57 is $175,000 or less, multiply line 57 by 26% (.26). Otherwise, multiply line 57 by 28% (.28) and subtract $3,500 from the result			74	
75	Enter the **smaller** of line 73 or line 74 here and on line 52			75	

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SCHEDULE D (Form 1041)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

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

OMB No. 1545-0092

2011

Name of estate or trust
ELMER H BRUNSTING DECEDENTS TR DTD
4-1-09 AS EST UTD 10-10-96

Client Copy

Employer identification number
27-6453100

Note: Form 5227 filers need to complete **only** Parts I and II.

Part I Short-Term Capital Gains and Losses – Assets Held One Year or Less

(a) Description of property (Example: 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
1a SEE ATTACHED EDWARD	JONES VARIOUS	VARIOUS	2,516	2,142	374

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, 6781, and 8824	2	
3	Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts	3	
4	Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 2010 Capital Loss Carryover Worksheet	4	( )
5	**Net short-term gain or (loss).** Combine lines 1a through 4 in column (f). Enter here and on line 13, column (3) on the back ▶	5	374

Part II Long-Term Capital Gains and Losses – Assets Held More Than One Year

(a) Description of property (Example: 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
6a SEE ATTACHED EDWARD	JONES VARIOUS	VARIOUS	42,662	39,786	2,876

b	Enter the long-term gain or (loss), if any, from Schedule D-1, line 6b	6b	
7	Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824	7	
8	Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts	8	
9	Capital gain distributions SEE STATEMENT 1	9	258
10	Gain from Form 4797, Part I	10	
11	Long-term capital loss carryover. Enter the amount, if any, from line 14 of the 2010 Capital Loss Carryover Worksheet	11	( )
12	**Net long-term gain or (loss).** Combine lines 6a through 11 in column (f). Enter here and on line 14a, column (3) on the back ▶	12	3,134

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

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Part III Summary of Parts I and II

Caution: Read the instructions **before** completing this part.

			(1) Beneficiaries' (see instr.)	(2) Estate's or trust's	(3) Total
13	**Net short-term gain or (loss)**	13		374	374
14	**Net long-term gain or (loss):**				
a	Total for year	14a		3,134	3,134
b	Unrecaptured section 1250 gain (see line 18 of the wrksht.)	14b			
c	28% rate gain	14c			
15	**Total net gain or (loss).** Combine lines 13 and 14a ▶	15		3,508	3,508

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Note: If line 15, column (3), is a net gain, enter the gain on Form 1041, line 4 (or Form 990-T, Part I, line 4a). If lines 14a and 15, column (2), are net gains, go to Part V, and **do not** complete Part IV. If line 15, column (3), is a net loss, complete Part IV and the **Capital Loss Carryover Worksheet,** as necessary.

Part IV Capital Loss Limitation

16 Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-T, Part I, line 4c, if a trust), the **smaller** of:

a The loss on line 15, column (3) **or** b $3,000 ..... 16 ( )

Note: If the loss on line 15, column (3), is more than $3,000, **or** if Form 1041, page 1, line 22 (or Form 990-T, line 34), is a loss, complete the **Capital Loss Carryover Worksheet** in the instructions to figure your capital loss carryover.

Part V Tax Computation Using Maximum Capital Gains Rates

Form 1041 filers. Complete this part **only** if both lines 14a and 15 in column (2) are gains, or an 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 than zero.

Caution: Skip this part and complete the **Schedule D Tax Worksheet** in the instructions if:

- Either line 14b, col. (2) or line 14c, col. (2) is more than zero, or
- Both Form 1041, line 2b(1), and Form 4952, line 4g are more than zero.

Form 990-T trusts. Complete this part **only** if both lines 14a and 15 are gains, or qualified dividends are included in income in Part I of Form 990-T, **and** Form 990-T, line 34, is more than zero. Skip this part and complete the **Schedule D Tax Worksheet** in the instructions if either line 14b, col. (2) or line 14c, col. (2) is more than zero.

17	Enter taxable income from Form 1041, line 22 (or Form 990-T, line 34)			17	3,408	
18	Enter the **smaller** of line 14a or 15 in column (2) but not less than zero	18	3,134			
19	Enter the estate's or trust's qualified dividends from Form 1041, line 2b(2) (or enter the qualified dividends included in income in Part I of Form 990-T)	19				
20	Add lines 18 and 19	20	3,134			
21	If the estate or trust is filing Form 4952, enter the amount from line 4g; otherwise, enter -0- ▶	21	0			
22	Subtract line 21 from line 20. If zero or less, enter -0-			22	3,134	
23	Subtract line 22 from line 17. If zero or less, enter -0-			23	274	
24	Enter the **smaller** of the amount on line 17 or $2,300			24	2,300	
25	Is the amount on line 23 equal to or more than the amount on line 24? ☐ **Yes.** Skip lines 25 and 26; go to line 27 and check the "No" box. ☒ **No.** Enter the amount from line 23			25	274	
26	Subtract line 25 from line 24			26	2,026	
27	Are the amounts on lines 22 and 26 the same? ☐ **Yes.** Skip lines 27 thru 30; go to line 31. ☒ **No.** Enter the **smaller** of line 17 or line 22			27	3,134	
28	Enter the amount from line 26 (If line 26 is blank, enter -0-)			28	2,026	
29	Subtract line 28 from line 27			29	1,108	
30	Multiply line 29 by 15% (.15)					30 166
31	Figure the tax on the amount on line 23. Use the 2011 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)					31 41
32	Add lines 30 and 31					32 207
33	Figure the tax on the amount on line 17. Use the 2011 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)					33 622
34	**Tax on all taxable income.** Enter the **smaller** of line 32 or line 33 here and on Form 1041, Schedule G, line 1a (or Form 990-T, line 36)					34 207

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SCHEDULE E (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Supplemental Income and Loss

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

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

OMB No. 1545-0074

2011

Attachment Sequence No. **13**

Name(s) shown on return: ELMER H BRUNSTING DECEDENTS TR DTD 4-1-09 AS EST UTD 10-10-96

Your social security number: Client Copy 27-6453100

A Did you make any payments in 2011 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☐ No

B If "Yes," did you or will you file all required Forms 1099? ☐ Yes ☐ No

Part I **Income or Loss From Rental Real Estate and Royalties** **Note.** If you are in the business of renting personal property, use **Schedule C** or **C-EZ** (see instructions). If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

Caution. For each rental property listed on line 1, check the box in the last column only if you owned that property as a member of a qualified joint venture (QJV) reporting income not subject to self-employment tax.

1	Physical address of each property–street, city, state, zip	Type–from list below	2 For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions.		Fair Rental Days	Personal Use Days	QJV
A	IOWA	1		A			
B				B			
C				C			

Type of Property:

1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

Income:		Properties A	Properties B	Properties C
3a Merchant card and third party payments. For 2011, enter -0-	3a	0		
3b Payments not reported to you on line 3a	3b	44,923		
4 Total not including amounts on line 3a that are not income (see instructions)	4	44,923		
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7			
8 Commissions	8			
9 Insurance	9			
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see instructions)	12			
13 Other interest	13			
14 Repairs	14			
15 Supplies	15			
16 Taxes	16	2,985		
17 Utilities	17			
18 Depreciation expense or depletion	18			
19 Other (list) ▶	19			
20 Total expenses. Add lines 5 through 19	20	2,985		
21 Subtract line 20 from line 4. If result is a (loss), see instructions to find out if you must file **Form 6198**	21	41,938		
22 Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions)	22	(0)	( )	( )

23a Total of all amounts reported on line 3a for all rental properties	23a	
b Total of all amounts reported on line 3a for all royalty properties	23b	
c Total of all amounts reported on line 4 for all rental properties	23c	44,923
d Total of all amounts reported on line 4 for all royalty properties	23d	
e Total of all amounts reported on line 12 for all properties	23e	
f Total of all amounts reported on line 18 for all properties	23f	
g Total of all amounts reported on line 20 for all properties	23g	2,985

24 **Income.** Add positive amounts shown on line 21. **Do not** include any losses	24	41,938
25 **Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	( )
26 **Total rental real estate and royalty income or (loss)** Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26	P5259 41,938

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

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☐ Final K-1 ☐ Amended K-1 OMB No. 1545-0092

Schedule K-1 (Form 1041)

Department of the Treasury
Internal Revenue Service

2011

For calendar year 2011,
or tax year beginning _____,
and ending _____

Beneficiary's Share of Income, Deductions, Credits, etc.

▶ See back of form and instructions.

Part I Information About the Estate or Trust

A Estate's or trust's employer identification number

27-6453100

B Estate's or trust's name

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

C Fiduciary's name, address, city, state, and ZIP code

ANITA BRUNSTING
TRUSTEE
2003 BLOOMINGDALE CIR
VICTORIA TX 77904

D ☐ Check if Form 1041-T was filed and enter the date it was filed

_____

E ☐ Check if this is the final Form 1041 for the estate or trust

Part II Information About the Beneficiary

F Beneficiary's identifying number

481-30-4685

G Beneficiary's name, address, city, state, and ZIP code

NELVA BRUNSTING
13630 PINEROCK LN
HOUSTON TX 77079-5914

H ☒ Domestic beneficiary ☐ Foreign beneficiary

Part III Beneficiary's Share of Current Year Income, Deductions, Credits, and Other Items

1	Interest income	11	Final year deductions
2a	Ordinary dividends 8,092		Client Copy
2b	Qualified dividends 4,241		
3	Net short-term capital gain		
4a	Net long-term capital gain		
4b	28% rate gain	12	Alternative minimum tax adjustment
4c	Unrecaptured section 1250 gain		
5	Other portfolio and nonbusiness income		
6	Ordinary business income		
7	Net rental real estate income 41,938	13	Credits and credit recapture
8	Other rental income		
9	Directly apportioned deductions		
		14	Other information
		B *	123
10	Estate tax deduction	E *	8,092 STMT
		H *	STMT

*See attached statement for additional information.

Note. A statement must be attached showing the beneficiary's share of income and directly apportioned deductions from each business, rental real estate, and other rental activity.

For IRS Use Only

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

Schedule K-1 (Form 1041) 2011

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BRUNSTING003592

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Federal Statements

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

Description	Amount
EDWARD JONES	$ 258
TOTAL	$ 258

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Federal Statements

NELVA BRUNSTING
481-30-4685

Client Copy

Schedule K-1, Box 14, Code E - Net Investment Income Information

Description	Amount
DIVIDEND INCOME	$ 8,092

Schedule K-1, Box 14, Code H - Other Information

Description	Amount
BUSINESS AND RENTAL ACTIVITY DETAIL:	$
FARMLAND INCOME	41,938

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Form **1116**

Form 1116 Page 1 Detail Worksheet

For calendar year 2011, or tax year beginning , and ending

2011

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

Client Copy

Taxpayer Identification Number
27-6453100

Category of income PASSIVE INCOME

Regular Tax X **Alternative Minimum Tax** ___

Name of foreign country	VARIOUS					
1a Gross income: (1)						
Other income	3,851					
Qualified dividends	2,350					
Short-term capital gain / loss						
Long-term capital gain / loss	258					
2 Expenses definitely related						
3a Certain itemized deductions						
3b Other deductions						
3c Add lines 3a and 3b						
3d Gross foreign source income	6,459					
3e Gross income from all sources	56,523					
3f Divide line 3d by line 3e	0.1143					
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)						
8 Foreign taxes paid or accrued	123					
Fiduciary share (2)	0.0000 %	%	%	%	%	%

(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

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Form **1116**

Form 1116 Page 1 Detail Worksheet

For calendar year 2011, or tax year beginning , and ending

2011

Client Copy

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

Taxpayer Identification Number
27-6453100

Category of income PASSIVE INCOME **Regular Tax** ___ **Alternative Minimum Tax** X

Name of foreign country	VARIOUS					
1a Gross income: (1)						
Other income	3,851					
Qualified dividends	2,350					
Short-term capital gain / loss						
Long-term capital gain / loss	258					
2 Expenses definitely related						
3a Certain itemized deductions						
3b Other deductions						
3c Add lines 3a and 3b						
3d Gross foreign source income	6,459					
3e Gross income from all sources	56,523					
3f Divide line 3d by line 3e	0.1143					
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)						
8 Foreign taxes paid or accrued	123					
Fiduciary share (2)	0.0000 %	%	%	%	%	%

(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

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Iowa Department of Revenue
www.iowa.gov/tax

2011 IA 1041

For Calendar Year 2011 or fiscal year beginning _____ , and ending _____

Iowa Fiduciary Return

Name of Estate or Trust: ELMER H BRUNSTING DECEDENTS TR DTD 4-1-09 AS EST UTD 10-10-96	Federal Employer ID Number: 27-6453100	Check one: ☐ Estate ☐ Simple Trust ☒ Complex Trust ☐ Bankruptcy Estate
Name, Address, and Title of Fiduciary: ANITA BRUNSTING, 2003 BLOOMINGDALE CIR, VICTORIA TX 77904, TRUSTEE	Decedent's Social Security Number: Client Copy	If trust, check one: ☒ Testamentary ☐ Inter Vivos
Name of Attorney, Mailing Address (city, state, ZIP): CANDACE KUNZ-FREED, 14800 ST MARYS LANE, SUITE 230, HOUSTON TX 77079	Iowa County in which estate is pending	
Attorney's Phone Number: 800-229-3002	Probate No.	

Authorization is granted to the attorney listed above to receive confidential tax information under Iowa Code section 421.60 to act as the trust or estate's representative before the Iowa Department of Revenue and to make written or oral presentations on behalf of the trust or estate.

Have prior returns been filed for this estate or trust? ☒ Yes ☐ No **Is Income Tax Certificate of Acquittance requested?** ☐ Yes ☒ No

Is this an amended IA 1041? ☐ Yes ☒ No **Is an Iowa 706 being filed?** ☐ Yes ☒ No

INCOME	1. Dividends. Enter full amount.	1.	8,092	
	2. Interest	2.		
	3. Income from partnerships and other fiduciaries. Attach supporting schedule.	3.		
	4. Net rents and royalties	4.	41,938	
	5. Net business and farm income or loss. Attach Schedules C or C-EZ and F, federal form 1040.	5.		
	6. Net gain (loss) from capital assets	6.	3,508	
	7. Ordinary gains (losses). Attach federal form 4797.	7.		
	8. Other income. State nature of income.	8.		
	9. Total income. Add lines 1 through 8.		9.	53,538 ▲
DEDUCTIONS	10. Interest. Enter on Schedule D, page 2.	10.		
	11. Taxes. Enter on Schedule D, page 2.	11.	8,875	
	12. Fiduciary fees. Enter on Schedule D, page 2.	12.		
	13. Charitable deduction from income in compliance with Will or Trust instrument.	13.		
	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.		
	16. Allowable miscellaneous itemized deductions. Enter on Schedule D, page 2.	16.		
	17. Total. Add lines 10 through 16.		17.	8,875 ▲
	18. Balance. Subtract line 17 from line 9		18.	44,663 ▲
	19. Distributions to beneficiaries. Complete Schedule B on page 2 or attach federal Schedule K-1.	19.	41,155	
	20. Federal estate tax attributable to income in respect of a decedent (fiduciary's share)	20.		
	21. Total. Add lines 19 and 20.		21.	41,155
	22. Taxable income of fiduciary. Subtract line 21 from line 18. **Must be zero on final return.**		22.	3,508 ▲
COMPUTED TAX	Complete lines 23-32. Nonresidents, also complete Schedule C and enter on line 28.			
	23. Compute tax from rate Schedule E, page 2.	23.	31	
	24. Iowa lump sum tax. Attach federal Schedule 4972.	24.		
	25. Iowa minimum tax. Attach IA 6251.	25.		
	26. Tax before credits. Add lines 23 through 25.		26.	31
	27. Personal exemption credit. This is a nonrefundable credit.	27.	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.	28.		
	29. Motor fuel tax credit. Attach Schedule IA 4136.	29.		
	30. Other credits. Attach IA 148 Tax Credits Schedule.	30.		
	31. Total credits. Add lines 27 through 30.		31.	40
TAX DUE	32. Tax liability. Subtract line 31 from 26.		32.	0
	33. Tax paid with additional Iowa Fiduciary Income Tax Payment Voucher		33.	
	34. Refund. If line 33 is larger than line 32, enter the difference.		34.	▲
	35. Amount due. If line 33 is less than line 32, enter the difference.		35.	0 ▲

Mail to: Fiduciary Return Processing, Iowa Department of Revenue, PO Box 10467, Des Moines, IA 50306-0467

Staple payment and voucher here.

SIGN HERE

DECLARATION: The undersigned hereby certifies and declares that this return, and any schedules or papers attached hereto, has been duly examined; that to the best knowledge and belief of the undersigned, it is a true, correct, and complete return for the taxable year as required by the income tax law of the State of Iowa and the rules and regulations issued under authority thereof. Note: State tax information may be disclosed to tax officials of another state or of the United States for tax administrative purposes.

Signature of fiduciary or officer representing fiduciary — Date

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Signature of preparer other than fiduciary	Preparer's ID No.	Address	Date
RICHARD K RIKKERS CPA	42-1277139	540 NORTH MAIN AVENUE, SIOUX CENTER, IA 51250-1824	04/05/12

CS

BRUNSTING003602

63-001a (11/16/11)

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ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100

Fiduciary Schedules A, B, D, and E

Schedule A - Background Information: Answer all applicable questions.

1. Date estate was opened or created: _____
2. Date of decedent's death: _____
3. Decedent's business or occupation: _____
4. Decedent's age at death: _____
5. Was a decedent's final return filed? ☐ Yes ☐ No
6. Did will of decedent create trust? ☐ Yes ☐ No
7. Did decedent file IOWA return(s) up to the date of death? ☐ Yes ☐ No If no, attach earnings statement or explanatory affidavit.
8. Enter decedent's name and address: _____
9. Name and Social Security No. of decedent's spouse, if any: _____
10. Enter name(s) of executor(s): _____
11. Enter date(s) and amount(s) of executor's fees paid to executor(s): _____
12. Had federal audit been made on prior returns of decedent or the estate or trust? ☐ Yes ☒ No Is an audit now in the process? ☐ Yes ☒ No
13. Have expenses of administration or selling expenses been deducted for federal estate tax purposes? ☐ Yes ☒ No
14. Did you as fiduciary withhold on income distributions made to nonresident beneficiaries? ☐ Yes ☒ No
15. Does the estate/trust elect to recognize the gain or loss on a distribution of property under section IRC 643(d)(e)? ☐ Yes ☒ No

Schedule B - Beneficiaries' Shares of Income and Credits: Attach additional pages as necessary. In lieu of Sch. B, attach federal Sch. K-1.

		Beneficiary A	Beneficiary B	Beneficiary C	TOTALS
1. Names of each beneficiary	1.	SEE SCHEDULE K-1 EQUIVALENT(S)			
2. Social Security Number	2.				
3. Address	3.				
4. Iowa resident (Yes/No)	4.				
5. Net short-term capital gain	5.				
6. Net long-term capital gain (100%)	6.				
7. Depreciation and depletion	7.				
8. Ordinary income subject to Iowa income tax	8.				41,155
9. Income not subject to Iowa income tax	9.				
10. Excess deductions	10.				
REGARDING IOWA NONRESIDENT INCOME					
11. Iowa income tax withheld, if any	11.				
12. Withholding agent's identification number	12.				

Schedule D - Explanation of Expenses

Line No.	Explanation	Amount
11	TAX EXPENSE- STMT 1	8,875

Schedule E - Tax Rates

Taxable Income Over	But Not Over			Tax Rate		Of Excess Over
$0	$1,439	$0.00	+	(0.36%	x	$0)
$1,439	$2,878	$5.18	+	(0.72%	x	$1,439)
$2,878	$5,756	$15.54	+	(2.43%	x	$2,878)
$5,756	$12,951	$85.48	+	(4.50%	x	$5,756)
$12,951	$21,585	$409.26	+	(6.12%	x	$12,951)
$21,585	$28,780	$937.66	+	(6.48%	x	$21,585)
$28,780	$43,170	$1,403.90	+	(6.80%	x	$28,780)
$43,170	$64,755	$2,382.42	+	(7.92%	x	$43,170)
$64,755	over	$4,091.95	+	(8.98%	x	$64,755)

63-001b (09/21/11)

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Iowa Department of Revenue
www.iowa.gov/tax

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

Client Copy

Name of Estate or Trust	Federal Identification No.
ELMER H BRUNSTING DECEDENTS TR DTD 4-1-09 AS EST UTD 10-10-96	27-6453100

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

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

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9706

Iowa Schedule K-1 Equivalent

Form **IA 1041** | For calendar year 2011, or tax year beginning , and ending | **2011**

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

☐ Amended K-1
☐ Final K-1

Client Copy

Beneficiary's identifying number ▶ 481-30-4685

Estate's or trust's EIN ▶ 27-6453100

Beneficiary's name, address, and ZIP code
NELVA BRUNSTING
13630 PINEROCK LN
HOUSTON TX 77079-5914
Resident state: TEXAS

Fiduciary's name, address, and ZIP code
ANITA BRUNSTING
TRUSTEE
2003 BLOOMINGDALE CIR
VICTORIA TX 77904

Enter the following items on the state income tax return of the above named individual.

1	**Beneficiary's Share of Federal Taxable Income**	1	50,030	This data presented for information only
	Income			
2	Interest	2		Schedule B, Part I or IA 126, line 2
3	Ordinary dividends	3		Schedule B, Part II or IA 126, line 3
4 a	Net short-term capital gains	4 a		Form IA 1040, line 6 or IA 126, line 6
b	Net long-term capital gains	b		Form IA 1040, line 6 or IA 126, line 6
5	Business / Nonpassive			
a	Income	5 a		▶ Net amount to: Form IA 1040, line 10 or Form IA 126, line 10
b	Depreciation	b		
c	Depletion	c		
d	Amortization	d		
6	Rental and Passive			
a	Income	6 a	34,498	▶ Net amount to: Form IA 1040, line 10 or Form IA 126, line 10
b	Depreciation	b		
c	Depletion	c		
d	Amortization	d		
7	**Distributions in the Final Year of Estate / Trust**			
a	Excess deductions on termination	7 a		Schedule A, line 21
b	Short-term capital loss carryover	b		Form IA 1040, line 6 or IA 126, line 6
c	Long-term capital loss carryover	c		Form IA 1040, line 6 or IA 126, line 6
d	Net operating loss (NOL) carryover	d		Form IA 1040, line 14 or IA 126, line 14
8	**Tax Preference Items**			
a	Accelerated depreciation	8 a		Form IA 6251
b	Depletion	b		Form IA 6251
c	Amortization	c		Form IA 6251
d	Exclusion items	d		Form IA 8801
9	**Other Items**			
a	Tax-exempt interest	9 a		This data presented for information only
b	Estate tax deduction	b		This data presented for information only
c	Withholding	c		This data presented for information only

Additional Information:

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Iowa Statements

Client Copy

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

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

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9834X2012

Form **1041** Department of the Treasury—Internal Revenue Service

U.S. Income Tax Return for Estates and Trusts

2011 | OMB No. 1545-0092

A Check all that apply:

- [ ] Decedent's estate
- [ ] Simple trust
- [X] Complex trust
- [ ] Qualified disability trust
- [ ] ESBT (S portion only)
- [ ] Grantor type trust
- [ ] Bankruptcy estate-Ch. 7
- [ ] Bankruptcy estate-Ch. 11
- [ ] Pooled income fund

For calendar year 2011 or fiscal year beginning 12/31/11 , and ending 03/31/12

Name of estate or trust (If a grantor type trust, see the instructions.)
BRUNSTING IRREVOCABLE LIFE INSURANCE TRUST

Name and title of fiduciary
ANITA BRUNSTING TRUSTEE

Number, street, and room or suite no. (If a P.O. box, see the instructions.)
2003 BLOOMINGDALE CIR

City or town, state, and ZIP code
VICTORIA TX 77904

C Employer identification number
76-6124195

D Date entity created
Client Copy

E Nonexempt charitable and split-interest trusts, check applicable box(es), see instructions.

- [ ] Described in sec. 4947(a)(1). Check here if not a private foundation ▶ [ ]
- [ ] Described in sec. 4947(a)(2)

B Number of Schedules K-1 attached (see instructions) ▶ 5

F Check applicable boxes: [ ] Initial return [X] Final return [ ] Amended return [ ] Change in trust's name [ ] Change in fiduciary [ ] Change in fiduciary's name [ ] Change in fiduciary's address

G Check here if the estate or filing trust made a section 645 election ▶ [ ]

Income	1	Interest income	1	167
	2a	Total ordinary dividends	2a	
	b	Qualified dividends allocable to: (1) Beneficiaries (2) Estate or trust		
	3	Business income or (loss). Attach Schedule C or C-EZ (Form 1040)	3	
	4	Capital gain or (loss). Attach Schedule D (Form 1041)	4	
	5	Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)	5	
	6	Farm income or (loss). Attach Schedule F (Form 1040)	6	
	7	Ordinary gain or (loss). Attach Form 4797	7	
	8	Other income. List type and amount	8	
	9	**Total income.** Combine lines 1, 2a, and 3 through 8 ▶	9	167
Deductions	10	Interest. Check if Form 4952 is attached ▶ [ ]	10	
	11	Taxes	11	
	12	Fiduciary fees	12	
	13	Charitable deduction (from Schedule A, line 7)	13	
	14	Attorney, accountant, and return preparer fees	14	
	15a	Other deductions **not** subject to the 2% floor (attach schedule)	15a	
	b	Allowable miscellaneous itemized deductions subject to the 2% floor	15b	
	16	Add lines 10 through 15b ▶	16	
	17	Adjusted total income or (loss). Subtract line 16 from line 9 — 17: 167		
	18	Income distribution deduction (from Sch. B, line 15). Attach Schedules K-1 (Form 1041)	18	167
	19	Estate tax deduction including certain generation-skipping taxes (attach computation)	19	
	20	Exemption	20	100
	21	Add lines 18 through 20 ▶	21	267
Tax and Payments	22	Taxable income. Subtract line 21 from line 17. If a loss, see instructions	22	-100
	23	**Total tax** (from Schedule G, line 7)	23	0
	24	**Payments: a** 2011 estimated tax payments and amount applied from 2010 return	24a	
	b	Estimated tax payments allocated to beneficiaries (from Form 1041-T)	24b	
	c	Subtract line 24b from line 24a	24c	
	d	Tax paid with Form 7004 (see instructions)	24d	
	e	Federal income tax withheld. If any is from Form(s) 1099, check ▶ [ ]	24e	
		Other payments: f Form 2439 ; g Form 4136 ; Total ▶	24h	
	25	**Total payments.** Add lines 24c through 24e, and 24h ▶	25	
	26	Estimated tax penalty (see instructions)	26	
	27	**Tax due.** If line 25 is smaller than the total of lines 23 and 26, enter amount owed	27	
	28	**Overpayment.** If line 25 is larger than the total of lines 23 and 26, enter amount overpaid	28	
	29	Amount of line 28 to be: **a Credited to 2012 estimated tax** ▶ ; **b Refunded** ▶	29	

Sign Here

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

Signature of fiduciary or officer representing fiduciary — Date 4/9/12 — EIN of fiduciary if a financial institution

May the IRS discuss this return with the preparer shown below (see instr.)? [X] Yes [ ] No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check [ ] if self-employed	PTIN
RICHARD K RIKKERS CPA	RICHARD K RIKKERS CPA	04/05/12		P00144154

Firm's name ▶ KROESE & KROESE P.C. — Firm's EIN ▶ 42-1277139

Firm's address ▶ 540 NORTH MAIN AVENUE SIOUX CENTER, IA 51250-1824 — Phone no. 712-722-3375

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

Form **1041** (2011)

BRUNSTING003612

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Schedule A Charitable Deduction. Do not complete for a simple trust or a pooled income fund.

1	Amounts paid or permanently set aside for charitable purposes from gross income (see instructions)	1	
2	Tax-exempt income allocable to charitable contributions (see instructions)	2	
3	Subtract line 2 from line 1	3	
4	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes	4	
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	

Client Copy

Schedule B Income Distribution Deduction

1	Adjusted total income (see instructions)	1	167
2	Adjusted tax-exempt interest	2	
3	Total net gain from Schedule D (Form 1041), line 15, column (1) (see instructions)	3	0
4	Enter amount from Schedule A, line 4 (minus any allocable section 1202 exclusion)	4	
5	Capital gains for the tax year included on Schedule A, line 1 (see instructions)	5	0
6	Enter any gain from page 1, line 4, as a negative number. If page 1, line 4, is a loss, enter the loss as a positive number	6	
7	**Distributable net income.** Combine lines 1 through 6. If zero or less, enter -0-	7	167
8	If a complex trust, enter accounting income for the tax year as determined under the governing instrument and applicable local law — 8: 167		
9	Income required to be distributed currently	9	167
10	Other amounts paid, credited, or otherwise required to be distributed	10	0
11	Total distributions. Add lines 9 and 10. If greater than line 8, see instructions	11	167
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	167
14	Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0-	14	167
15	**Income distribution deduction.** Enter the smaller of line 13 or line 14 here and on page 1, line 18	15	167

Schedule G Tax Computation (see instructions)

1	**Tax:** a Tax on taxable income (see instructions)	1a			
	b Tax on lump-sum distributions. Attach Form 4972	1b			
	c Alternative minimum tax (from Schedule I (Form 1041), line 56)	1c	0		
	d **Total.** Add lines 1a through 1c ▶			1d	0
2a	Foreign tax credit. Attach Form 1116	2a			
b	General business credit. Attach Form 3800	2b			
c	Credit for prior year minimum tax. Attach Form 8801	2c			
d	Bond credits. Attach Form 8912	2d			
3	**Total credits.** Add lines 2a through 2d ▶			3	0
4	Subtract line 3 from line 1d. If zero or less, enter -0-			4	0
5	Recapture taxes. Check if from: ☐ Form 4255 ☐ Form 8611			5	
6	Household employment taxes. Attach Schedule H (Form 1040)			6	
7	**Total tax.** Add lines 4 through 6. Enter here and on page 1, line 23 ▶			7	0

Other Information

		Yes	No
1	Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the allocation of expenses		X
	Enter the amount of tax-exempt interest income and exempt-interest dividends ▶ $		
2	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?		X
3	At any time during calendar year 2011, did the estate or trust have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?		X
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ▶		
4	During the tax year, did the estate or trust receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the estate or trust may have to file Form 3520. See instructions		X
5	Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see the instructions for required attachment		X
6	If this is an estate or a complex trust making the section 663(b) election, check here (see instructions) ▶ ☐		
7	To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see instructions) ▶ ☐		
8	If the decedent's estate has been open for more than 2 years, attach an explanation for the delay in closing the estate, and check here ☐		
9	Are any present or future trust beneficiaries skip persons? See instructions		X

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SCHEDULE I (Form 1041)

Department of the Treasury
Internal Revenue Service

Alternative Minimum Tax—Estates and Trusts

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

OMB No. 1545-0092

2011

Name of estate or trust
BRUNSTING IRREVOCABLE LIFE INSURANCE TRUST

Employer identification number
Client Copy
76-6124195

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

1	Adjusted total income or (loss) (from Form 1041, line 17)	1	167
2	Interest	2	
3	Taxes	3	
4	Miscellaneous itemized deductions (from Form 1041, line 15b)	4	
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	167
	Note: Complete Part II below before going to line 26.		
26	Income distribution deduction from Part II, line 44 — 26: 167		
27	Estate tax deduction (from Form 1041, line 19) — 27:		
28	Add lines 26 and 27	28	167
29	Estate's or trust's share of alternative minimum taxable income. Subtract line 28 from line 25	29	

If line 29 is:

- $22,500 or less, stop here and enter -0- on Form 1041, Schedule G, line 1c. The estate or trust is not liable for the alternative minimum tax.
- Over $22,500, but less than $165,000, go to line 45.
- $165,000 or more, enter the amount from line 29 on line 51 and go to line 52.

Part II Income Distribution Deduction on a Minimum Tax Basis

30	Adjusted alternative minimum taxable income (see instructions)	30	167
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	( )
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	167
38	Income required to be distributed currently (from Form 1041, Schedule B, line 9)	38	167
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	167
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	167

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

R5285

Schedule I (Form 1041) (2011)

DAA

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Part II Income Distribution Deduction on a Minimum Tax Basis (continued)

43	Tentative income distribution deduction on a minimum tax basis. Subtract line 31 from line 37. If zero or less, enter -0-			43	167
44	**Income distribution deduction on a minimum tax basis** Enter the smaller of line 42 or line 43. Enter here and on line 26			44	167

Client Copy

Part III Alternative Minimum Tax

45	Exemption amount			45	22,500
46	Enter the amount from line 29	46			
47	Phase-out of exemption amount	47	75,000		
48	Subtract line 47 from line 46. If zero or less, enter -0-	48			
49	Multiply line 48 by 25% (.25)			49	
50	Subtract line 49 from line 45. If zero or less, enter -0-			50	
51	Subtract line 50 from line 46			51	
52	Go to Part IV of Schedule I to figure line 52 if the estate or trust has qualified dividends or has a gain on lines 14a and 15 of column (2) of Schedule D (Form 1041) (as refigured for the AMT, if necessary). Otherwise, if line 51 is— • $175,000 or less, multiply line 51 by 26% (.26). • Over $175,000, multiply line 51 by 28% (.28) and subtract $3,500 from the result			52	
53	Alternative minimum foreign tax credit (see instructions)			53	
54	Tentative minimum tax. Subtract line 53 from line 52			54	
55	Enter the tax from Form 1041, Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 2a)			55	
56	**Alternative minimum tax.** Subtract line 55 from line 54. If zero or less, enter -0-. Enter here and on Form 1041, Schedule G, line 1c			56	

Part IV Line 52 Computation Using Maximum Capital Gains Rates

Caution: If you did not complete Part V of Schedule D (Form 1041), the Schedule D Tax Worksheet, or the Qualified Dividends Tax Worksheet, see the instructions before completing this part.

57	Enter the amount from line 51			57	
58	Enter the amount from Schedule D (Form 1041), line 22, line 13 of the Schedule D Tax Worksheet, or line 4 of the Qualified Dividends Tax Worksheet, whichever applies (as refigured for the AMT, if necessary)	58			
59	Enter the amount from Schedule D (Form 1041), line 14b, column (2) (as refigured for the AMT, if necessary). If you did not complete Schedule D 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			
61	Enter the **smaller** of line 57 or line 60			61	
62	Subtract line 61 from line 57			62	
63	If line 62 is $175,000 or less, multiply line 62 by 26% (.26). Otherwise, multiply line 62 by 28% (.28) and subtract $3,500 from the result ▶			63	
64	Maximum amount subject to the 0% rate	64	2,300		
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			
66	Subtract line 65 from line 64. If zero or less, enter -0-	66			
67	Enter the **smaller** of line 57 or line 58	67			
68	Enter the **smaller** of line 66 or line 67	68			
69	Subtract line 68 from line 67	69			
70	Multiply line 69 by 15% (.15) ▶			70	
	If line 59 is zero or blank, skip lines 71 and 72 and go to line 73. Otherwise, go to line 71.				
71	Subtract line 67 from line 61	71			
72	Multiply line 71 by 25% (.25) ▶			72	
73	Add lines 63, 70, and 72			73	
74	If line 57 is $175,000 or less, multiply line 57 by 26% (.26). Otherwise, multiply line 57 by 28% (.28) and subtract $3,500 from the result			74	
75	Enter the **smaller** of line 73 or line 74 here and on line 52			75	

P5287

P5288

9834X2012

661111

[X] Final K-1 [ ] Amended K-1 OMB No. 1545-0092

Schedule K-1 (Form 1041)

Department of the Treasury
Internal Revenue Service

2011

For calendar year 2011,
or tax year beginning 12/31/2011,
and ending 03/31/2012

Beneficiary's Share of Income, Deductions, Credits, etc.

▶ See back of form and instructions.

Part I Information About the Estate or Trust

A Estate's or trust's employer identification number

76-6124195

B Estate's or trust's name

BRUNSTING IRREVOCABLE LIFE
INSURANCE TRUST

C Fiduciary's name, address, city, state, and ZIP code

ANITA BRUNSTING
TRUSTEE
2003 BLOOMINGDALE CIR
VICTORIA TX 77904

D [ ] Check if Form 1041-T was filed and enter the date it was filed

E [X] Check if this is the final Form 1041 for the estate or trust

Part II Information About the Beneficiary

F Beneficiary's identifying number

509-56-6240

G Beneficiary's name, address, city, state, and ZIP code

CANDY CURTIS
1215 ULIFINIAN WAY
MARTINEZ CA 94553

H [X] Domestic beneficiary [ ] Foreign beneficiary

Part III Beneficiary's Share of Current Year Income, Deductions, Credits, and Other Items

1	Interest income 34	11	Final year deductions
2a	Ordinary dividends		Client Copy
2b	Qualified dividends		
3	Net short-term capital gain		
4a	Net long-term capital gain		
4b	28% rate gain	12	Alternative minimum tax adjustment
4c	Unrecaptured section 1250 gain		
5	Other portfolio and nonbusiness income		
6	Ordinary business income		
7	Net rental real estate income	13	Credits and credit recapture
8	Other rental income		
9	Directly apportioned deductions		
		14	Other information
		E *	34 STMT
10	Estate tax deduction		

*See attached statement for additional information.

Note. A statement must be attached showing the beneficiary's share of income and directly apportioned deductions from each business, rental real estate, and other rental activity.

For IRS Use Only

P5289

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

Schedule K-1 (Form 1041) 2011

DAA

BRUNSTING003620

P5290

9834X2012

661111

[X] Final K-1 [ ] Amended K-1 OMB No. 1545-0092

Schedule K-1 (Form 1041)

Department of the Treasury
Internal Revenue Service

2011

For calendar year 2011,
or tax year beginning 12/31/2011,
and ending 03/31/2012

Beneficiary's Share of Income, Deductions, Credits, etc.

▶ See back of form and instructions.

Part I Information About the Estate or Trust

A Estate's or trust's employer identification number

76-6124195

B Estate's or trust's name

BRUNSTING IRREVOCABLE LIFE
INSURANCE TRUST

C Fiduciary's name, address, city, state, and ZIP code

ANITA BRUNSTING
TRUSTEE
2003 BLOOMINGDALE CIR
VICTORIA TX 77904

D [ ] Check if Form 1041-T was filed and enter the date it was filed

E [X] Check if this is the final Form 1041 for the estate or trust

Part II Information About the Beneficiary

F Beneficiary's identifying number

509-56-6228

G Beneficiary's name, address, city, state, and ZIP code

CAROLE BRUNSTING
5822 JASON
HOUSTON TX 77074

H [X] Domestic beneficiary [ ] Foreign beneficiary

Part III Beneficiary's Share of Current Year Income, Deductions, Credits, and Other Items

1	Interest income 34	11	Final year deductions
2a	Ordinary dividends		Client Copy
2b	Qualified dividends		
3	Net short-term capital gain		
4a	Net long-term capital gain		
4b	28% rate gain	12	Alternative minimum tax adjustment
4c	Unrecaptured section 1250 gain		
5	Other portfolio and nonbusiness income		
6	Ordinary business income		
7	Net rental real estate income	13	Credits and credit recapture
8	Other rental income		
9	Directly apportioned deductions		
		14	Other information
		E *	34 STMT
10	Estate tax deduction		

*See attached statement for additional information.

Note. A statement must be attached showing the beneficiary's share of income and directly apportioned deductions from each business, rental real estate, and other rental activity.

For IRS Use Only

P5291

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

Schedule K-1 (Form 1041) 2011

DAA

BRUNSTING003622

P5292

9834X2012

661111

[X] Final K-1 [ ] Amended K-1 OMB No. 1545-0092

Schedule K-1 (Form 1041)

Department of the Treasury
Internal Revenue Service

2011

For calendar year 2011,
or tax year beginning 12/31/2011,
and ending 03/31/2012

Beneficiary's Share of Income, Deductions, Credits, etc.

▶ See back of form and instructions.

Part I Information About the Estate or Trust

A Estate's or trust's employer identification number

76-6124195

B Estate's or trust's name

BRUNSTING IRREVOCABLE LIFE
INSURANCE TRUST

C Fiduciary's name, address, city, state, and ZIP code

ANITA BRUNSTING
TRUSTEE
2003 BLOOMINGDALE CIR
VICTORIA TX 77904

D [ ] Check if Form 1041-T was filed and enter the date it was filed

E [X] Check if this is the final Form 1041 for the estate or trust

Part II Information About the Beneficiary

F Beneficiary's identifying number

509-56-6234

G Beneficiary's name, address, city, state, and ZIP code

CARL BRUNSTING
5629 FLACK
HOUSTON TX 77081

H [X] Domestic beneficiary [ ] Foreign beneficiary

Part III Beneficiary's Share of Current Year Income, Deductions, Credits, and Other Items

1	Interest income 33	11	Final year deductions
2a	Ordinary dividends		Client Copy
2b	Qualified dividends		
3	Net short-term capital gain		
4a	Net long-term capital gain		
4b	28% rate gain	12	Alternative minimum tax adjustment
4c	Unrecaptured section 1250 gain		
5	Other portfolio and nonbusiness income		
6	Ordinary business income		
7	Net rental real estate income	13	Credits and credit recapture
8	Other rental income		
9	Directly apportioned deductions		
		14	Other information
		E *	33 STMT
10	Estate tax deduction		

*See attached statement for additional information.

Note. A statement must be attached showing the beneficiary's share of income and directly apportioned deductions from each business, rental real estate, and other rental activity.

For IRS Use Only

P5293

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

Schedule K-1 (Form 1041) 2011

DAA

BRUNSTING003624

P5294

9834X2012

661111

[X] Final K-1 [ ] Amended K-1 OMB No. 1545-0092

Schedule K-1 (Form 1041)

Department of the Treasury
Internal Revenue Service

2011

For calendar year 2011,
or tax year beginning 12/31/2011,
and ending 03/31/2012

Beneficiary's Share of Income, Deductions, Credits, etc.

▶ See back of form and instructions.

Part I Information About the Estate or Trust

A Estate's or trust's employer identification number

76-6124195

B Estate's or trust's name

BRUNSTING IRREVOCABLE LIFE
INSURANCE TRUST

C Fiduciary's name, address, city, state, and ZIP code

ANITA BRUNSTING
TRUSTEE
2003 BLOOMINGDALE CIR
VICTORIA TX 77904

D [ ] Check if Form 1041-T was filed and enter the date it was filed

E [X] Check if this is the final Form 1041 for the estate or trust

Part II Information About the Beneficiary

F Beneficiary's identifying number

456-25-5947

G Beneficiary's name, address, city, state, and ZIP code

AMY BRUNSTING
2582 COUNTRY LEDGE DR
NEW FRAUNFELS TX 78132-4109

H [X] Domestic beneficiary [ ] Foreign beneficiary

Part III Beneficiary's Share of Current Year Income, Deductions, Credits, and Other Items

1	Interest income 33	11	Final year deductions
2a	Ordinary dividends		Client Copy
2b	Qualified dividends		
3	Net short-term capital gain		
4a	Net long-term capital gain		
4b	28% rate gain	12	Alternative minimum tax adjustment
4c	Unrecaptured section 1250 gain		
5	Other portfolio and nonbusiness income		
6	Ordinary business income		
7	Net rental real estate income	13	Credits and credit recapture
8	Other rental income		
9	Directly apportioned deductions		
		14	Other information
		E *	33 STMT
10	Estate tax deduction		

*See attached statement for additional information.

Note. A statement must be attached showing the beneficiary's share of income and directly apportioned deductions from each business, rental real estate, and other rental activity.

For IRS Use Only

P5295

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

Schedule K-1 (Form 1041) 2011

DAA

BRUNSTING003626

P5296

9834X2012

661111

[X] Final K-1 [ ] Amended K-1 OMB No. 1545-0092

Schedule K-1 (Form 1041)

Department of the Treasury
Internal Revenue Service

2011

For calendar year 2011,
or tax year beginning 12/31/2011,
and ending 03/31/2012

Beneficiary's Share of Income, Deductions, Credits, etc.

▶ See back of form and instructions.

Part I Information About the Estate or Trust

A Estate's or trust's employer identification number

76-6124195

B Estate's or trust's name

BRUNSTING IRREVOCABLE LIFE
INSURANCE TRUST

C Fiduciary's name, address, city, state, and ZIP code

ANITA BRUNSTING
TRUSTEE
2003 BLOOMINGDALE CIR
VICTORIA TX 77904

D [ ] Check if Form 1041-T was filed and enter the date it was filed

E [X] Check if this is the final Form 1041 for the estate or trust

Part II Information About the Beneficiary

F Beneficiary's identifying number

457-25-1860

G Beneficiary's name, address, city, state, and ZIP code

ANITA BRUNSTING
203 BLOOMINGDALE CIRCLE
VICTORIA TX 77904

H [X] Domestic beneficiary [ ] Foreign beneficiary

Part III Beneficiary's Share of Current Year Income, Deductions, Credits, and Other Items

1	Interest income 33	11	Final year deductions
2a	Ordinary dividends		Client Copy
2b	Qualified dividends		
3	Net short-term capital gain		
4a	Net long-term capital gain		
4b	28% rate gain	12	Alternative minimum tax adjustment
4c	Unrecaptured section 1250 gain		
5	Other portfolio and nonbusiness income		
6	Ordinary business income		
7	Net rental real estate income	13	Credits and credit recapture
8	Other rental income		
9	Directly apportioned deductions		
		14	Other information
		E *	33 STMT
10	Estate tax deduction		

*See attached statement for additional information.

Note. A statement must be attached showing the beneficiary's share of income and directly apportioned deductions from each business, rental real estate, and other rental activity.

For IRS Use Only

P5297

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

Schedule K-1 (Form 1041) 2011

DAA

BRUNSTING003628

P5298

9834X2012

Form **8948**
(Rev. December 2011)
Department of the Treasury
Internal Revenue Service

Preparer Explanation for Not Filing Electronically

▶ **Attach to taxpayer's Form 1040, 1040A, 1040EZ, or Form 1041.**

OMB No. 1545-2200

Attachment Sequence No. **173**

Name(s) on tax return BRUNSTING IRREVOCABLE LIFE INSURANCE TRUST

Taxpayer's identifying number 76-6[illegible]95

Client Copy

Three out of four taxpayers now use IRS e-file. Go to www.irs.gov/efile for details on using IRS e-file. The benefits of electronic filing include the following.

- Faster refunds
- More accurate returns
- Secure transmissions
- Easier filing method
- E-payment options
- Receipt acknowledged

Check the applicable box to indicate the reason this return is not being filed electronically. Do not check more than one box.

1 [X] Taxpayer chose to file this return on paper.

2 [ ] The preparer received a waiver from the requirement to electronically file the tax return.

Waiver Reference Number _____ Approval Letter Date _____

3 [ ] The preparer is a member of a recognized religious group that is conscientiously opposed to filing electronically.

4 [ ] This return was rejected by IRS e-file and the reject condition could not be resolved.

Reject code: _____ Number of attempts to resolve reject: _____

5 [ ] The preparer's e-file software package does not support Form _____ or Schedule _____ attached to this return.

6 Check the box that applies and provide additional information if requested.

a [ ] The preparer is ineligible to file electronically because IRS e-file does not accept foreign preparers without social security numbers who live and work abroad.

b [ ] The preparer is ineligible to participate in IRS e-file.

c [ ] Other: Describe below the circumstances that prevented the preparer from filing this return electronically.

P5299

For Paperwork Reduction Act Notice, see instructions.
DAA

P5300

Federal Statements

CANDY CURTIS
509-56-6240

Client Copy

Schedule K-1, Box 14, Code E - Net Investment Income Information

Description	Amount
INTEREST INCOME	$ 34

P5301

P5302

Federal Statements

CAROLE BRUNSTING
509-56-6228

Client Copy

Schedule K-1, Box 14, Code E - Net Investment Income Information

Description	Amount
INTEREST INCOME	$ 34

P5303

P5304

Federal Statements

CARL BRUNSTING
509-56-6234

Client Copy

Schedule K-1, Box 14, Code E - Net Investment Income Information

Description	Amount
INTEREST INCOME	$ 33

P5306

Federal Statements

AMY BRUNSTING
456-25-5947

Client Copy

Schedule K-1, Box 14, Code E - Net Investment Income Information

Description	Amount
INTEREST INCOME	$ 33

P5308

Federal Statements

ANITA BRUNSTING
457-25-1860

Client Copy

Schedule K-1, Box 14, Code E - Net Investment Income Information

Description	Amount
INTEREST INCOME	$ 33

P5310

000065

Form **1040** Department of the Treasury—Internal Revenue Service (99) **U.S. Individual Income Tax Return** **2011** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2011, or other tax year beginning , 2011, ending , 20 See separate instructions.

Your first name and initial	Last name	Your social security number
NELVA E	BRUNSTING DECEASED 11/11/11	481-30-4685
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
		Client Copy

Home address (number and street). If you have a P.O. box, see instructions. 203 BLOOMINGDALE CIR Apt. no. ▲ Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). VICTORIA TX 77904

Foreign country name | Foreign province/county | Foreign postal code

Presidential Election Campaign Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

Filing Status Check only one box.

1 [X] Single
2 [ ] Married filing jointly (even if only one had income)
3 [ ] Married filing separately. Enter spouse's SSN above and full name here. ▶
4 [ ] Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 [ ] Qualifying widow(er) with dependent child

Exemptions

6a [X] **Yourself.** If someone can claim you as a dependent, **do not** check box 6a
b [ ] **Spouse**

Boxes checked on 6a and 6b: 1

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qual. for child tax credit (see instr.)

If more than four dependents, see instructions and check here ▶ [ ]

No. of children on 6c who: • lived with you ____ • did not live with you due to divorce or separation (see instructions) ____

Dependents on 6c not entered above ____

d Total number of exemptions claimed — Add numbers on lines above ▶ 1

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

7	Wages, salaries, tips, etc. Attach Form(s) W-2			7	
8a	**Taxable** interest. Attach Schedule B if required			8a	463
b	**Tax-exempt** interest. **Do not** include on line 8a	8b	387		
9a	Ordinary dividends. Attach Schedule B if required			9a	13,239
b	Qualified dividends	9b	8,208		
10	Taxable refunds, credits, or offsets of state and local income taxes			10	488
11	Alimony received			11	
12	Business income or (loss). Attach Schedule C or C-EZ			12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ [ ]			13	9,756
14	Other gains or (losses). Attach Form 4797			14	
15a	IRA distributions	15a	58,792	b Taxable amount 15b	58,792
16a	Pensions and annuities	16a		b Taxable amount 16b	9,920
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17	41,938
18	Farm income or (loss). Attach Schedule F			18	
19	Unemployment compensation			19	
20a	Social security benefits	20a	20,642	b Taxable amount 20b	17,546
21	Other income. List type and amount			21	
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶			22	152,142

Enclose, but do not attach, any payment. Also, please use **Form 1040-V.**

Adjusted Gross Income

23	Educator expenses	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25	Health savings account deduction. Attach Form 8889	25	
26	Moving expenses. Attach Form 3903	26	
27	Deductible part of self-employment tax. Attach Schedule SE	27	
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction	29	
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid b Recipient's SSN ▶	31a	
32	IRA deduction	32	
33	Student loan interest deduction	33	
34	Tuition and fees. Attach Form 8917	34	
35	Domestic production activities deduction. Attach Form 8903	35	
36	Add lines 23 through 35	36	P5311
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶	37	152,142

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

DAA

P5312

Tax and Credits

38	Amount from line 37 (adjusted gross income)	38	152,142
39a	Check if: [X] You were born before January 2, 1947, [ ] Blind. [ ] Spouse was born before January 2, 1947, [ ] Blind. } Total boxes checked ▶ 39a 1		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b [ ]		
40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)	40	110,886
41	Subtract line 40 from line 38	41	41,256
42	**Exemptions.** Multiply $3,700 by the number on line 6d	42	3,700
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	37,556
44	**Tax** (see instr.). Check if any from: a [ ] Form(s) 8814 b [ ] Form 4972 c [ ] 962 elec.	44	4,432
45	**Alternative minimum tax** (see instructions). Attach Form 6251	45	
46	Add lines 44 and 45 ▶	46	4,432
47	Foreign tax credit. Attach Form 1116 if required — 47		
48	Credit for child and dependent care expenses. Attach Form 2441 — 48		
49	Education credits from Form 8863, line 23 — 49		
50	Retirement savings contributions credit. Attach Form 8880 — 50		
51	Child tax credit (see instructions) — 51		
52	Residential energy credits. Attach Form 5695 — 52		
53	Other credits from Form: a [ ] 3800 b [ ] 8801 c [ ] — 53		
54	Add lines 47 through 53. These are your **total credits**	54	
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶	55	4,432

Standard Deduction for—
- People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.
- All others: Single or Married filing separately, $5,800; Married filing jointly or Qualifying widow(er), $11,600; Head of household, $8,500

Client Copy

Other Taxes

56	Self-employment tax. Attach Schedule SE	56	
57	Unreported social security and Medicare tax from Form: a [ ] 4137 b [ ] 8919	57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59a	Household employment taxes from Schedule H	59a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b	
60	Other taxes. Enter code(s) from instructions	60	
61	Add lines 55 through 60. This is your **total tax** ▶	61	4,432

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099 — 62		
63	2011 estimated tax payments and amount applied from 2010 return — 63 9,340		
64a	**Earned income credit (EIC)** — 64a		
b	Nontaxable combat pay election — 64b		
65	Additional child tax credit. Attach Form 8812 — 65		
66	American opportunity credit from Form 8863, line 14 — 66		
67	First-time homebuyer credit from Form 5405, line 10 — 67		
68	Amount paid with request for extension to file — 68		
69	Excess social security and tier 1 RRTA tax withheld — 69		
70	Credit for federal tax on fuels. Attach Form 4136 — 70		
71	Credits from Form: a [ ] 2439 b [ ] 8839 c [ ] 8801 d [ ] 8885 — 71		
72	Add lines 62, 63, 64a, and 65 through 71. These are your **total payments** ▶	72	9,340

Refund

73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid**	73	4,908
74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ [ ]	74a	4,908
b	▶ Routing number 113000023 ▶ c Type: [X] Checking [ ] Savings		
d	▶ Account number 586027563523		
75	Amount of line 73 you want **applied to your 2012 estimated tax** ▶ 75		

Direct deposit? See instructions.

Amount You Owe

76	**Amount you owe.** Subtract line 72 from line 61. For details on how to pay, see instructions ▶	76	
77	Estimated tax penalty (see instructions) — 77		

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? [X] **Yes.** Complete below. [ ] **No**

Designee's name ▶ RICHARD K RIKKERS CPA

Personal identification number (PIN) ▶ 84948

Phone no. ▶ 712-722-3375

Sign Here

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

Joint return? See instr. Keep a copy for your records.

Your signature	Date	Your occupation	Daytime phone number
		DECEASED	
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see instr.)

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check [ ] if self-employed	PTIN
RICHARD K RIKKERS CPA	RICHARD K RIKKERS CPA	04/05/12		P00144154

Firm's name ▶ KROESE & KROESE P.C. — Firm's EIN ▶ 42-1277139

Firm's address ▶ 540 NORTH MAIN AVENUE, SIOUX CENTER IA 51250-1824 — Phone no. 712-722-3375

P5313

P5314

000065

Form **8879**

Department of the Treasury
Internal Revenue Service

IRS e-file Signature Authorization

▶ **Do not send to the IRS. This is not a tax return.**
▶ **Keep this form for your records. See instructions.**

OMB No. 1545-0074

2011

Declaration Control Number (DCN) ▶ 00420512019602

Client Copy

Taxpayer's name: NELVA E BRUNSTING

Social security number: 481-30-4685

Spouse's name:

Spouse's social security number:

Part I Tax Return Information — Tax Year Ending December 31, 2011 (Whole Dollars Only)

1	Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4)	1	152,142
2	Total tax (Form 1040, line 61; Form 1040A, line 35; Form 1040EZ, line 10)	2	4,432
3	Federal income tax withheld (Form 1040, line 62; Form 1040A, line 36; Form 1040EZ, line 7)	3	
4	Refund (Form 1040, line 74a; Form 1040A, line 43a; Form 1040EZ, line 11; Form 1040-SS, Part I, line 12a)	4	4,908
5	Amount you owe (Form 1040, line 76; Form 1040A, line 45; Form 1040EZ, line 12)	5	

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2011, 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 from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement 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 ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. I further understand that this authorization may apply to future Federal tax payments that I direct to be debited through the Electronic Federal Tax Payment System (EFTPS). I authorize EFTPS to issue me a personal identification number (PIN) to access EFTPS. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To request that my PIN be mailed to me, or to revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received 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 further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

[X] I authorize KROESE & KROESE P.C. (ERO firm name) to enter or generate my PIN 28905 (Enter five numbers, but do not enter all zeros) as my signature on my tax year 2011 electronically filed income tax return.

[ ] I will enter my PIN as my signature on my tax year 2011 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ _____ Date ▶ 04/02/12

Spouse's PIN: check one box only

[ ] I authorize _____ (ERO firm name) to enter or generate my PIN _____ (Enter five numbers, but do not enter all zeros) as my signature on my tax year 2011 electronically filed income tax return.

[ ] I will enter my PIN as my signature on my tax year 2011 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ _____ Date ▶ _____

Practitioner PIN Method Returns Only—continue below

Part III Certification and Authentication — Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 42051284948 (do not enter all zeros)

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2011 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Publication 1345,** Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ▶ RICHARD K RIKKERS CPA Date ▶ 04/02/12

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

P5315

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

DAA

Form **8879** (2011)

BRUNSTING003646

P5316

SCHEDULE A (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Itemized Deductions

▶ Attach to Form 1040. ▶ See Instructions for Schedule A (Form 1040).

OMB No. 1545-0074

2011

Attachment Sequence No. **07**

Name(s) shown on Form 1040: NELVA E BRUNSTING

Your social security number: [illegible]

Client Copy

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

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule A (Form 1040) 2011

P5317

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SCHEDULE B
(Form 1040A or 1040)
Department of the Treasury
Internal Revenue Service (99)

Interest and Ordinary Dividends

▶ Attach to Form 1040A or 1040. ▶ See instructions on back.

OMB No. 1545-0074
2011
Attachment Sequence No. **08**

Name(s) shown on return: NELVA E BRUNSTING

Your social security number: 481-30-4685

Client Copy

Part I Interest

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 8a.)

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

			Amount
1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions on back and list this interest first. Also, show that buyer's social security number and address ▶		
	EDWARD JONES	1	463
2	Add the amounts on line 1	2	463
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	
4	Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ▶	4	463

Note. If line 4 is over $1,500, you must complete Part III.

Part II Ordinary Dividends

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 9a.)

Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

			Amount
5	List name of payer ▶		
	CHEVRON CORPORATION	5	609
	METLIFE		70
	EXXON MOBILE		1,756
	EDWARD JONES		2,697
	DEERE & COMPANY		15
	ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100		8,092
6	Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a ▶	6	13,239

Note. If line 6 is over $1,500, you must complete Part III.

Part III Foreign Accounts and Trusts

(See instructions on back.)

You must complete this part if you **(a)** had over $1,500 of taxable interest or ordinary dividends; **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

		Yes	No
7a	At any time during 2011, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions		X
	If "Yes," are you required to file Form TD F 90-22.1 to report that financial interest or signature authority? See Form TD F 90-22.1 and its instructions for filing requirements and exceptions to those requirements		
b	If you are required to file Form TD F 90-22.1, enter the name of the foreign country where the financial account is located ▶		
8	During 2011, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions on back		X

P5319

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

Schedule B (Form 1040A or 1040) 2011

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BRUNSTING003650

P5320

SCHEDULE D (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

▶ Attach to Form 1040 or Form 1040NR. ▶ See instructions for Schedule D (Form 1040).
▶ Use Form 8949 to list your transactions for lines 1, 2, 3, 8, 9, and 10.

OMB No. 1545-0074
2011
Attachment Sequence No. **12**

Name(s) shown on return: NELVA E BRUNSTING

Your social security number: [illegible]

Client Copy

Part I Short-Term Capital Gains and Losses – Assets Held One Year or Less

Complete Form 8949 before completing line 1, 2, or 3. This form may be easier to complete if you round off cents to whole dollars.	(e) Sales price from Form(s) 8949, line 2, column (e)	(f) Cost or other basis from Form(s) 8949, line 2, column (f)	(g) Adjustments to gain or loss from Form(s) 8949, line 2, column (g)	(h) Gain or (loss) Combine columns (e), (f), and (g)
1 Short-term totals from all Forms 8949 with **box A** checked in **Part I**		( )		
2 Short-term totals from all Forms 8949 with **box B** checked in **Part I**		( )		
3 Short-term totals from all Forms 8949 with **box C** checked in **Part I**	35,607	(25,680)	0	9,927

4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824	4	
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	5	
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your **Capital Loss Carryover Worksheet** in the instructions	6	( )
7 **Net short-term capital gain or (loss).** Combine lines 1 through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back	7	9,927

Part II Long-Term Capital Gains and Losses – Assets Held More Than One Year

Complete Form 8949 before completing line 8, 9, or 10. This form may be easier to complete if you round off cents to whole dollars.	(e) Sales price from Form(s) 8949, line 4, column (e)	(f) Cost or other basis from Form(s) 8949, line 4, column (f)	(g) Adjustments to gain or loss from Form(s) 8949, line 4, column (g)	(h) Gain or (loss) Combine columns (e), (f), and (g)
8 Long-term totals from all Forms 8949 with **box A** checked in **Part II**		( )		
9 Long-term totals from all Forms 8949 with **box B** checked in **Part II**		( )		
10 Long-term totals from all Forms 8949 with **box C** checked in **Part II**	137,539	(114,185)	0	23,354

11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824	11	
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	12	
13 Capital gain distributions. See the instructions	13	1
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your **Capital Loss Carryover Worksheet** in the instructions	14	(23,526)
15 **Net long-term capital gain or (loss).** Combine lines 8 through 14 in column (h). Then go to Part III on the back	15	-171

For Paperwork Reduction Act Notice, see your tax return instructions. **Schedule D (Form 1040) 2011**

P5321

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Part III **Summary**

Client Copy

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

P5324

Form **8949**

Department of the Treasury
Internal Revenue Service (99)

Sales and Other Dispositions of Capital Assets

▶ See Instructions for Schedule D (Form 1040).
▶ For more information about Form 8949, see www.irs.gov/form8949
▶ Attach to Schedule D to list your transactions for lines 1, 2, 3, 8, 9, and 10.

OMB No. 1545-0074
2011
Attachment Sequence No. **12A**

Name(s) shown on return: NELVA E BRUNSTING

Your social security number: [illegible]

Client Copy

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

Note: You **must** check **one** of the boxes below. Complete a separate Form 8949, page 1, for **each** box that is checked.

***Caution.** Do not complete column (b) or (g) until you have read the instructions for those columns (see the Instructions for Schedule D (Form 1040)). Columns (b) and (g) do not apply for most transactions and should generally be left blank.

☐ **(A)** Short-term transactions reported on Form 1099-B with basis reported to the IRS
☐ **(B)** Short-term transactions reported on Form 1099-B but basis not reported to the IRS
☒ **(C)** Short-term transactions for which you cannot check box A or B

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Code, if any, for column (g)*	(c) Date acquired (Mo., day, yr.)	(d) Date sold (Mo., day, yr.)	(e) Sales price (see instructions)	(f) Cost or other basis (see instructions)	(g) Adjustments to gain or loss, if any*
1 INVSCO BLD AMER BDS INCM		11/22/10	11/10/11	10,509	9,880	
DEERE & CO		05/20/10	02/03/11	25,098	15,800	
2 **Totals.** Add the amounts in columns (e) and (f). Also, combine the amounts in column (g). Enter here and include on Schedule D, **line 1** (if **box A** above is checked), **line 2** (if **box B** above is checked), or **line 3** (if **box C** above is checked) ▶			2	35,607	25,680	0

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

DAA

P5326

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

NELVA E BRUNSTING

Your social security number: 481-30-4685

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

Client Copy

Note: You **must** check **one** of the boxes below. Complete a separate Form 8949, page 2, for **each** box that is checked.

***Caution.** Do not complete column (b) or (g) until you have read the instructions for those columns (see the Instructions for Schedule D (Form 1040)). Columns (b) and (g) do not apply for most transactions and should generally be left blank.

☐ **(A)** Long-term transactions reported on Form 1099-B with basis reported to the IRS

☐ **(B)** Long-term transactions reported on Form 1099-B but basis not reported to the IRS

☒ **(C)** Long-term transactions for which you cannot check box A or B

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Code, if any, for column (g)*	(c) Date acquired (Mo., day, yr.)	(d) Date sold (Mo., day, yr.)	(e) Sales price (see instructions)	(f) Cost or other basis (see instructions)	(g) Adjustments to gain or loss, if any*
3 VK BLD AMER BONDS INCM		04/23/10	10/07/11	14,493	13,919	
DEERE & CO		05/20/10	06/07/11	50,391	35,794	
DEERE & CO		05/20/10	10/21/11	30,006	24,418	
DEERE & CO		05/20/10	11/09/11	14,110	11,204	
GMAC SMARTNOTES		03/20/03	04/11/11	8,725	9,000	
IN FIN AUTH REV PARKVIEW		08/14/09	04/15/11	14,819	14,850	
TOYOTA MOTOR CR CORP		07/13/07	04/11/11	4,995	5,000	
4 **Totals.** Add the amounts in columns (e) and (f). Also, combine the amounts in column (g). Enter here and include on Schedule D, **line 8** (if **box A** above is checked), **line 9** (if **box B** above is checked), or **line 10** (if **box C** above is checked) ▶			4	137,539	114,185	0

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P5328

Name(s) shown on return. Do not enter name and social security number if shown on other side. | Your social security number

NELVA E BRUNSTING | 481-30-4685

Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations

Note. If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column **(e)** on line 28 and attach **Form 6198.** See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section. ☐ Yes ☒ No

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A					
B					
C					
D					

	Passive Income and Loss		Nonpassive Income and Loss		
	(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpassive loss from Schedule K-1	(i) Section 179 expense deduction from Form 4562	(j) Nonpassive income from Schedule K-1
A					
B					
C					
D					
29a Totals					
b Totals					

30	Add columns (g) and (j) of line 29a	30	
31	Add columns (f), (h), and (i) of line 29b	31	( )
32	**Total partnership and S corporation income or (loss).** Combine lines 30 and 31. Enter the result here and include in the total on line 41 below	32	

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A	ELMER H BRUNSTING DECEDENTS TR DTD	27-6453100
B		

	Passive Income and Loss		Nonpassive Income and Loss	
	(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A	0	41,938		
B				
34a Totals		41,938		
b Totals				

35	Add columns (d) and (f) of line 34a	35	41,938
36	Add columns (c) and (e) of line 34b	36	(0)
37	**Total estate and trust income or (loss).** Combine lines 35 and 36. Enter the result here and include in the total on line 41 below	37	41,938

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b

39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below	39	

Part V Summary

40	Net farm rental income or (loss) from **Form 4835.** Also, complete line 42 below	40	
41	**Total income or (loss).** Combine lines 26, 32, 37, 39, & 40. Enter the result here & on Form 1040, line 17, or Form 1040NR, line 18 ▶	41	41,938
42	**Reconciliation of farming and fishing income.** Enter your **gross** farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code U; and Schedule K-1 (Form 1041), line 14, code F (see instructions)	42	
43	**Reconciliation for real estate professionals.** If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

P5329

P5330

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Form **1310**
(Rev. November 2005)
Department of the Treasury
Internal Revenue Service

Statement of Person Claiming Refund Due a Deceased Taxpayer

▶ See instructions below and on back.

OMB No. 1545-0074

Attachment Sequence No. **87**

Tax year decedent was due a refund:
Calendar year 2011, or other tax year beginning , 20 , and ending , 20

Client Copy

Please print or type	Name of decedent: NELVA E BRUNSTING	Date of death: 11/11/11	Decedent's social security no.: 481-30-4685
	Name of person claiming refund: ANITA BRUNSTING		Your social security number: 457-25-1860
	Home address (number and street). If you have a P.O. box, see instructions.: 203 BLOOMINGDALE CIRCLE		Apt. no.
	City, town or post office, state, and ZIP code. If you have a foreign address, see instructions.: VICTORIA TX 77904		

Part I Check the box that applies to you. Check only one box. Be sure to complete Part III below.

A [ ] Surviving spouse requesting reissuance of a refund check. (see instructions).

B [ ] Court-appointed or certified personal representative (defined below). Attach a court certificate showing your appointment, unless previously filed (see instructions).

C [X] Person, **other** than A or B, claiming refund for the decedent's estate (see instructions). Also, complete Part II.

Part II Complete this part only if you checked the box on line C above.

		Yes	No
1	Did the decedent leave a will?	X	
2a	Has a court appointed a personal representative for the estate of the decedent?		X
b	If you answered **"No"** to 2a, will one be appointed?		X
	If you answered **"Yes"** to 2a or 2b, the personal representative must file for the refund.		
3	As the person claiming the refund for the decedent's estate, will you pay out the refund according to the laws of the state where the decedent was a legal resident?	X	
	If you answered **"No"** to 3, a refund cannot be made until you submit a court certificate showing your appointment as personal representative or other evidence that you are entitled under state law to receive the refund.		

Part III Signature and verification. All filers must complete this part.

I request a refund of taxes overpaid by or on behalf of the decedent. Under penalties of perjury, I declare that I have examined this claim, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of person claiming refund▶ **Date ▶**

P5331

For Privacy Act and Paperwork Reduction Act Notice, see page 2.

Form **1310** (Rev. 11-2005)

DAA

BRUNSTING003662

P5332

Federal Statements

Client Copy

Form 1040, Line 8b - Tax-exempt Interest

Payer	Amount
EDWARD JONES	$ 387
TOTAL	$ 387

Form 1040, Dividend Income

Payer	Ordinary Dividends	Qualified Dividends
ELMER H BRUNSTING DECEDENTS TR DTD	$ 8,092	$ 4,241
CHEVRON CORPORATION	609	609
METLIFE	70	70
EXXON MOBILE	1,756	1,756
EDWARD JONES	2,697	1,517
DEERE & COMPANY	15	15
TOTAL	$ 13,239	$ 8,208

Capital Gain Distributions

Payer	Capital Gain Distribution
EDWARD JONES	$ 1
TOTAL	$ 1

Schedule A, Line 1 - Medical and Dental Expenses

Description	Amount
MEDICAL/DENTAL EXPENSES	$ 117,831
MEDICARE PREMIUMS	1,062
TOTAL	$ 118,893

P5334

Federal Statements

Client Copy

Schedule A, Line 5 - State and Local Taxes

Description	Amount
2010 ESTIMATES PAID IN 2011	$ 330
STATE TAX PAYMENTS	690
'10 IA INCOME TAX REFUND	-251
TOTAL INCOME TAXES	769
GENERAL SALES TAX	1,137
TOTAL SALES TAXES*	1,137

*SALES TAXES ARE BEING DEDUCTED

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Form **1040** | **Carryover Report** | **2011**

Name: NELVA E BRUNSTING

Taxpayer Identification Number: 481-30-4685

Client Copy

Carryover Item	Available to 2011	2011 Amounts		Carryover to 2012
Excess section 179				
Minimum tax credit				
Investment interest				
Investment interest - AMT				
Short-term capital loss				
Short-term capital loss - AMT				
Long-term capital loss	23,526	UTILIZED	-23,526	0
Long-term capital loss - AMT	23,526	UTILIZED	-23,526	0
Residential energy efficient property				
D.C. first-time homebuyer credit				
Tax credit bonds				

Nonrecaptured Section 1231 Losses - Line 8, Form 4797

2006 Amounts		
2007 Amounts		
2008 Amounts		
2009 Amounts		
2010 Amounts		
Available to 2011		
2011 Amounts		
Carryover to 2012		

AMT Nonrecaptured Section 1231 Losses - Line 8, Form 4797

2006 Amounts		
2007 Amounts		
2008 Amounts		
2009 Amounts		
2010 Amounts		
Available to 2011		
2011 Amounts		
Carryover to 2012		

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Form **1040**

Tax Return History Report - Page 1

2011

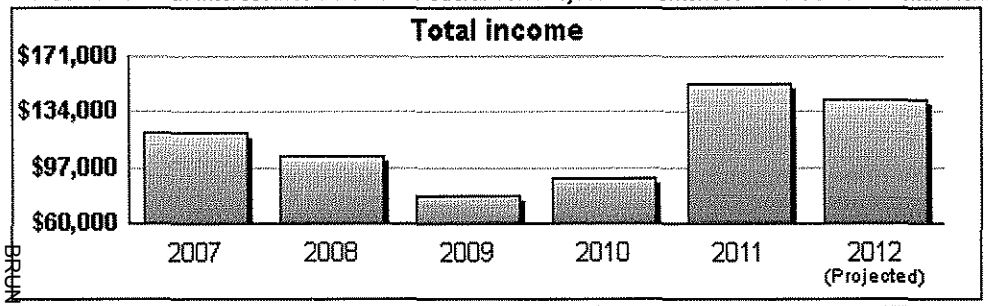
Name NELVA E BRUNSTING

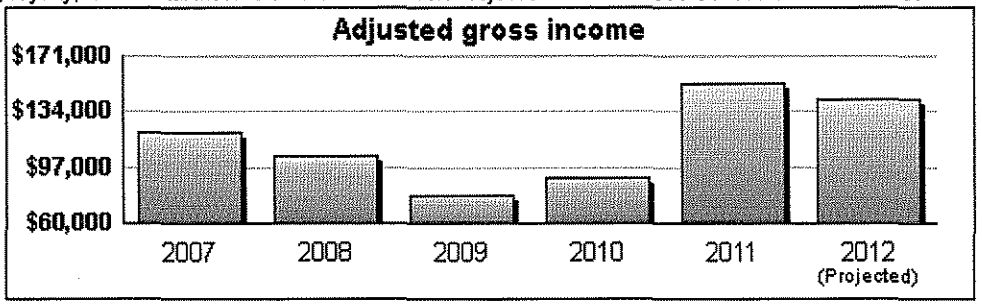
Taxpayer Identification Number [illegible]-30-4685

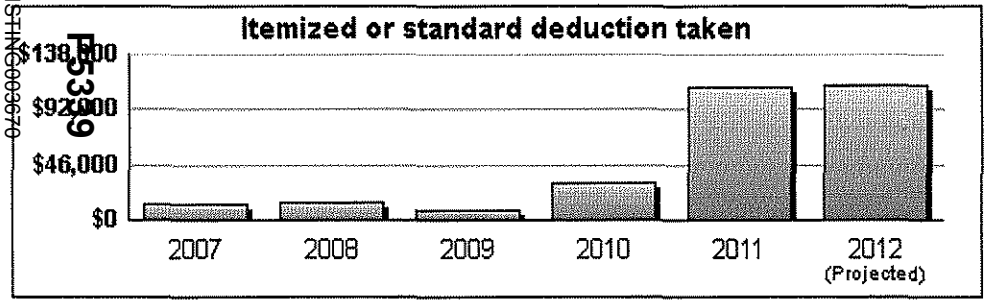
Client Copy

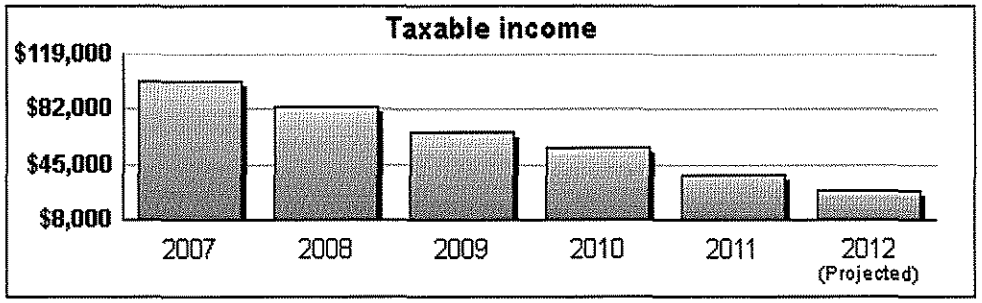
	2007	2008	2009	2010	2011	2012 PROJECTED
Filing Status	MFJ	MFJ	SGL	SGL	SGL	SGL
Salaries and wages						
Interest income	19,504	6,535	842	15,837	463	13,702
Dividend income	21,421	19,317	16,579	21,685	13,239	1
Business income/loss						
Capital gains/losses	4,406	-3,000	-3,000	-3,000	9,756	
Other gains/losses						
IRA distributions, pensions, annuities	24,812	24,942	14,302	14,006	68,712	68,712
Rent, royalty, farm rental income	25,335	30,399	27,836	-1,000		41,938
Partnership/S corp income						2
Estate or trust income				24,013	41,938	2
Farm income/loss						
Other income/loss	24,448	26,110	21,967	19,140	18,034	18,177
Total income	119,926	104,303	78,526	90,681	152,142	142,529
Total adjustments						
Adjusted gross income	119,926	104,303	78,526	90,681	152,142	142,529
Allowable itemized deductions	6,391	4,631	2,418	31,366	110,886	111,607
Standard deduction	12,800	14,000	7,600	7,100	7,250	5,950
Itemized or standard deduction taken	12,800	14,000	7,600	31,366	110,886	111,607
Exemptions	6,800	7,000	3,650	3,650	3,700	3,800
Taxable income	100,326	83,303	67,276	55,665	37,556	27,122

1 Combined with Interest income on the Federal Tax Projection Worksheet 2 Combined with Rent, royalty, farm rental income on the Federal Tax Projection Worksheet as Schedule E income/loss









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Form **1040**

Tax Return History Report - Page 2

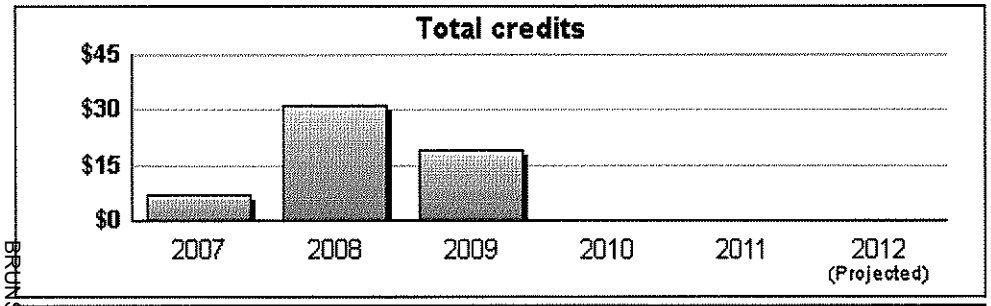
2011

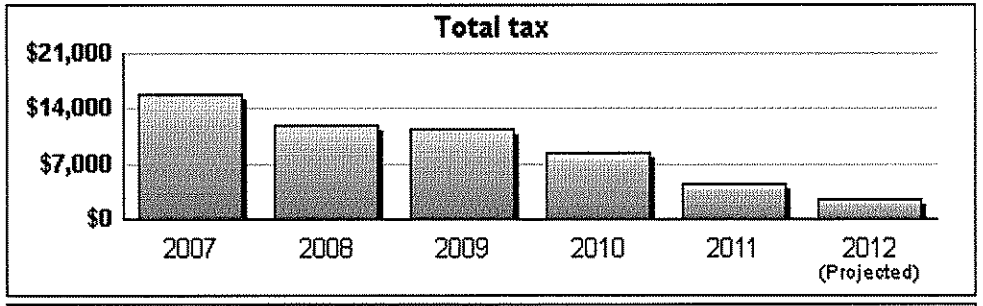
Name NELVA E BRUNSTING

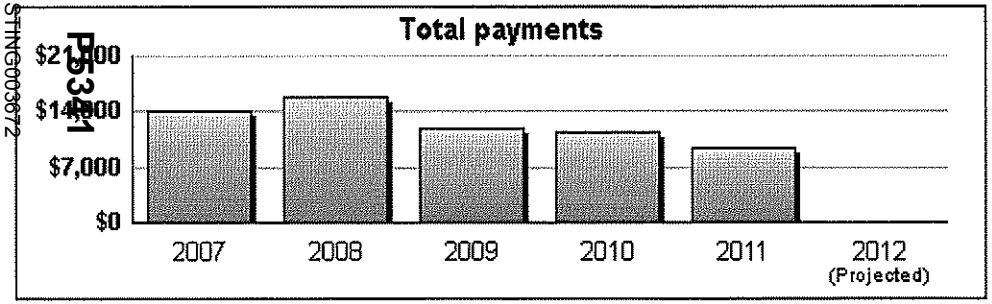
Taxpayer Identification Number 437-30-4685

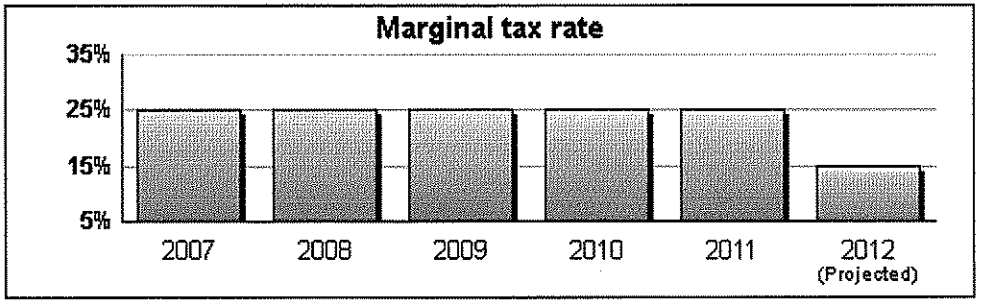
Client Copy

	2007	2008	2009	2010	2011	2012 PROJECTED
Taxable income	100,326	83,303	67,276	55,665	37,556	27,122
Tax on taxable income	15,853	11,971	11,387	8,393	4,432	2,402
Alternative minimum tax						
Total credits	7	31	19			
Net tax liability	15,846	11,940	11,368	8,393	4,432	2,402
Self-employment taxes						
Other taxes						
Total tax	15,846	11,940	11,368	8,393	4,432	2,402
Income tax withheld		24	25			
Estimated tax payments	14,160	15,880	11,920	11,360	9,340	
Other payments						
Total payments	14,160	15,904	11,945	11,360	9,340	
Total due/-refund	1,686	-3,964	-577	-2,967	-4,908	2,402
Penalties and interest						
Net tax due/-refund	1,686	-3,964	-577	-2,967	-4,908	2,402
Refund applied to estimated tax payments		3,964	577			
Refund received				-2,967	-4,908	
Marginal tax rate	25.0%	25.0%	25.0%	25.0%	25.0%	15.0%
Effective tax rate	16%	14%	17%	15%	12%	9%









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DECEASED

2011 IA 1040 Iowa Individual Income Tax Form

or fiscal year beginning ___/___ 2011 and ending ___/___/___

STEP 1: Fill in all spaces. You MUST fill in your Social Security Number (SSN).

Your last name: BRUNSTING
Your first name/middle initial: NELVA E

Spouse's last name
Spouse's first name/middle initial

Client Copy

Current mailing address (number and street, apartment, lot, or suite number) or PO Box: 203 BLOOMINGDALE CIR

City, State, ZIP: VICTORIA TX 77904

Spouse SSN •
Your SSN • 481-30-4685
• [X] Check this box if you or your spouse were 65 or older as of 12/31/11.

Residence on 12/31/11
County Number • 00
School District Number • 0000

Dependent children for whom an exemption is claimed in Step 3
How many have health care coverage? (including Medicaid or hawk-i) ____ •
How many do not have health care coverage? •

STEP 2 Filing Status: Mark one box only.

1	X	Single: Were you claimed as a dependent on another person's Iowa return? [ ] YES [X] NO ▲
2		Married filing a joint return. (Two-income families may benefit by using status 3 or 4.)
3		Married filing separately on this combined return. Spouse use column B.
4		Married filing separate returns. Spouse's name: SSN: ▲ Income: $
5		Head of household with qualifying person. If qualifying person is not claimed as a dependent on this return, enter the person's name and SSN below.
6		Qualifying widow(er) with dependent child. Name: SSN:

STEP 3 Exemptions

		B. Spouse (Filing Status 3 ONLY)	A. You or Joint
a.	**Personal Credit:** Col. A: Enter 1 (enter 2 if filing status 2 or 5); Col. B: Enter 1 if filing status 3	▲ ___ X $ 40 = $ ___	▲ 1 X $ 40 = $ 40
b.	Enter 1 for each person who is **65 or older** and/or 1 for each person who is **blind**	▲ ___ X $ 20 = $ ___	▲ 1 X $ 20 = $ 20
c.	**Dependents:** Enter 1 for each dependent	▲ ___ X $ 40 = $ ___	▲ ___ X $ 40 = $ ___
d.	Enter first names of dependents here:	e. TOTAL $	$ 60

STEP 4 Gross Income

		B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
1.	Wages, salaries, tips, etc.				
2.	Taxable interest income. If more than $1,500, complete Sch. B.		850		
3.	Ordinary dividend income. If more than $1,500, complete Sch. B.		13,239		
4.	Alimony received				
5.	Business income/(loss) from federal Schedule C or C-EZ				
6.	Capital gain/(loss) from federal Sch. D if required for federal purposes		9,756		
7.	Other gains/(losses) from federal form 4797				
8.	Taxable IRA distributions		58,792		
9.	Taxable pensions and annuities		9,920		
10.	Rents, royalties, partnerships, estates, etc.		41,938		
11.	Farm income/(loss) from federal Schedule F				
12.	Unemployment compensation. See instructions.				
13.	Taxable Social Security benefits		3,406		
14.	Other income, gambling income, bonus depreciation/sec. 179 adjustment				
15.	**GROSS INCOME.** ADD lines 1-14.				137,901

NOTE: Use only blue or black ink, no pencils or red ink.

STEP 5 Adjustments to Income

16.	Payments to an IRA, Keogh, or SEP				
17.	Deductible part of self-employment tax				
18.	Health insurance deduction		1,062		
19.	Penalty on early withdrawal of savings				
20.	Alimony paid				
21.	Pension/retirement income exclusion		6,000		
22.	Moving expense deduction from federal form 3903				
23.	Iowa capital gain deduction certain asset sales ONLY (see instructions)				
24.	Other adjustments				
25.	Total adjustments. ADD lines 16-24.				7,062
26.	**NET INCOME.** SUBTRACT line 25 from line 15.				130,839

STEP 6 Federal Tax Addition and Deduction

27.	Federal income tax refund / overpayment received in 2011		2,967		
28.	Self-employment/household employment taxes				
29.	Addition for federal taxes. ADD lines 27 and 28.				2,967
30.	Total. ADD lines 26 and 29.				133,806
31.	Federal tax withheld				
32.	Federal estimated tax payments made in 2011		12,180		
33.	Additional federal tax paid in 2011 for 2010 and prior years				
34.	Deduction for federal taxes. ADD lines 31, 32, and 33.				12,180
35.	**BALANCE.** SUBTRACT line 34 from line 30. Enter here and on line 36, side 2.				121,626

Enclose W-2s and payment with your return - DO NOT STAPLE them here.

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NELVA E BRUNSTING 481-30-4685

2011 IA 1040, page 2

		B. Spouse/Status 3	A. You or Joint		B. Spouse/Status 3	A. You or Joint
STEP 7 Taxable Income	36. BALANCE. From side 1, line 35			36.		121,626
	37. Total itemized deductions from federal Schedule A. Taxpayers with bonus depreciation/sec. 179 must use Iowa Sch. A.	37.	109,824		Complete lines 37-40 ONLY if you itemize.	
	38. Iowa income tax if included in line 5 of federal Schedule A	38.				
	39. BALANCE. Subtract line 38 from line 37 or enter the amount of itemized deductions from the Iowa Schedule A.	39.	109,824			
	40. Other deductions	40.				
	41. Deduction. Check one box. ▲ [X] Itemized. Add lines 39 and 40. [ ] Standard			41.		109,824
	42. **TAXABLE INCOME.** SUBTRACT line 41 from line 36.			42.		11,802
STEP 8 Tax, Credits and Checkoff Contributions	43. Tax from tables or alternate tax	43.	359			
	44. Iowa lump-sum tax. 25% of federal tax from form 4972	44.				
	45. Iowa minimum tax. Attach IA 6251.	45.				
	46. Total tax. ADD lines 43, 44, and 45.			46.		359
	47. Total exemption credit amount(s) from Step 3, side 1	47.	60			
	48. Tuition and textbook credit for dependents K-12	48.				
	49. Total credits. ADD lines 47 and 48.			49.		60
	50. BALANCE. SUBTRACT line 49 from line 46. If less than zero, enter zero.			50.	0	299
	51. Credit for nonresident or part-year resident. Attach IA 126 and federal return.			51.		299
	52. BALANCE. SUBTRACT line 51 from 50. If less than or equal to zero, enter zero.			52.	0	0
	53. Other nonrefundable Iowa credits. Attach IA 148 Tax Credits Schedule.			53.		
	54. BALANCE. SUBTRACT line 53 from line 52.			54.		
	55. School district surtax/EMS surtax. Take percentage from table; multiply by line 54.			55.	0	0
	56. Total Tax. ADD lines 54 and 55.			56.		
	57. Total tax before contributions. ADD columns A & B on line 56 and enter here.				57.	0
	58. Contributions. Contributions will reduce your refund or add to the amount you owe. Amounts must be in whole dollars. Fish/Wildlife 58a: ▲ State Fair 58b: ▲ Firefighters/Veterans 58c: ▲ Child Abuse Prevention 58d: ▲ Enter total.				58.	
	59. **TOTAL TAX AND CONTRIBUTIONS.** ADD lines 57 and 58.				59.	0
STEP 9 Credits	60. Iowa income tax withheld	60.				
	61. Estimated and voucher payments made for tax year 2011	61.	690			
	62. Out-of-state tax credit. Attach IA 130.	62.				
	63. Motor fuel tax credit. Attach IA 4136.	63.				
	64. Check One: [ ] Child and dependent care credit **OR** ▲ [ ] Early childhood development credit	64.				
	65. Iowa earned income tax credit. See instructions.	65.				
	66. Other refundable credits. Attach IA 148 Tax Credits Schedule.	66.				
	67. TOTAL. ADD lines 60 - 66.	67.	690			
	68. **TOTAL CREDITS.** ADD columns A and B on line 67 and enter here.				68.	690
STEP 10 Refund or Amount You Owe	69. If line 68 is more than line 59, SUBTRACT line 59 from line 68. This is the amount you overpaid.				69.	690
	70. Amount of line 69 to be **REFUNDED** **For a faster refund file electronically. Go to www.iowa.gov/tax for details or mail return to Iowa Income Tax - Refund Processing, Hoover State Office Bldg, Des Moines IA 50319-0120**			REFUND	70.	690
	71. Amount of line 69 to be **applied to your 2012 estimated tax**	71.				
	72. If line 68 is less than line 59, SUBTRACT line 68 from line 59. This is the AMOUNT OF TAX YOU OWE.				72.	
	73. Penalty for underpayment of estimated tax from IA 2210 or IA 2210F ▲ [ ] Check if annualized income method is used.				73.	
	74. Penalty and interest. 74a. Penalty ▲ 74b. Interest ▲ ADD Enter total				74.	
	75. **TOTAL AMOUNT DUE.** ADD lines 72, 73, and 74, and enter here. **You can pay online at www.iowa.gov/tax or pay by mail to Iowa Income Tax - Document Processing, PO Box 9187, Des Moines IA 50306-9187. Make Check payable to Treasurer, State of Iowa.**			PAY THIS AMOUNT	75.	

STEP 11 **POLITICAL CHECKOFF.** This checkoff does not increase the amount of tax you owe or decrease your refund.

▲ SPOUSE:		▲ YOURSELF:	
$1.50 to Democratic Party	[ ]	$1.50 to Democratic Party	[ ]
$1.50 to Republican Party	[ ]	$1.50 to Republican Party	[ ]
$1.50 to Campaign Fund	[ ]	$1.50 to Campaign Fund	[ ]

STEP 12 I (We), the undersigned, declare under penalty of perjury that I (we) have examined this return, including all accompanying schedules and statements, and, to the best of my (our) knowledge and belief, it is a true, correct, and complete return. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

PLEASE

SIGN HERE ▲ [X] 11/11/11 RICHARD K RIKKERS CPA 04/05/12

Your Signature | Date | Check if Deceased | Date of Death | Preparer's Signature | Date

SIGN HERE ▲ [ ] 42-1277139

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

Daytime Telephone Number 712-722-3375 Daytime Telephone Number

This return is due April 30, 2012. Please sign, enclose W-2s, and verify SSNs.

MAILING ADDRESSES: See lines 70 and 75 above.

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Declaration Control Number (DCN)
0 0 - 420512 - 01960 - 2

Iowa Department of Revenue
www.iowa.gov/tax

2011 IA 8453-IND

Iowa Individual Income Tax Declaration for an E-File Return

Your first name, middle initial	Last name	Your Social Security Number
NELVA E	BRUNSTING	481-30-4685 Client Copy
Spouse's first name, middle initial	Last name	Spouse Social Security Number

Home address (number and street) or PO Box
203 BLOOMINGDALE CIR

City, state, and ZIP
VICTORIA TX 77904

ATTACH STATE COPY OF FORMS W-2, W-2G, AND 1099 HERE

Part I **Tax Return Information - Tax year ending December 31, 2011**

		B. Spouse (filing status 3)		A. You or Joint
1. Iowa Net Income (IA 1040, line 26 A & B)	1B		1A	130,839
2. Total Tax (IA 1040, line 46 A & B)	2B		2A	359
3. Iowa Income Tax Withheld (IA 1040, line 60 A & B)	3B		3A	
4. Amount to be Refunded (IA 1040, line 70)			4	690
5. Total Amount Due (IA 1040, line 75)			5	

Part II **Declaration of Taxpayer (Be sure to keep a copy of your return)**

6. ☐ I do not want direct deposit or direct debit.
7. ☒ I consent that my refund be directly deposited as designated below. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund.

☐ I authorize the Iowa Department of Revenue (IDR) and its designated financial agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated below for payment of my individual Iowa taxes owed on this return, and the financial institution to debit the entry to this account on _____ (the payment/settlement date). I also authorize the financial institution 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.

NOTE: This electronic withdrawal from your bank account will be identified with the ACH Company ID 4426004574. If you currently have a debit block on this account, please contact your financial institution to request that they allow a withdrawal from our bank account by this ACH Company ID.

a. Name of financial institution BANK OF AMERICA
b. Routing Number 113000023 The first two digits must be 01 through 12 or 21 through 32.
c. Account Number 586027563523
d. Type of Account: ☐ Savings ☒ Checking
e. Will this refund go to (or payment come from) an account outside the United States? ☐ Yes ☒ No

Under penalties of perjury, I declare that the information I have provided to my Electronic Return Originator (ERO) and the amounts shown in Part I agree with the amounts shown on the corresponding lines of the electronic portion of my Iowa income tax return. To the best of my knowledge and belief my return is true, correct, and complete. I consent that my return, including any accompanying schedules and statements, be sent to the Internal Revenue Service (IRS) by my ERO and retrieved by the Iowa Department of Revenue (IDR). If I have filed a balance due return, I understand that if the IDR does not receive full and timely payment of my tax liability I will remain liable for the tax liability and all applicable penalties and interest. I consent that my refund be directly deposited as designated in Part II and declare that the information shown in Part II is correct. If I have filed a joint or combined state return and elected direct deposit, there is an irrevocable appointment of the other spouse to receive the refund. If there is an error on my Federal return, I understand my state return will be rejected. If the processing of my return, refund, or direct debit is delayed, I authorize the IDR to disclose to my ERO and/or transmitter the reason(s) for the delay or when the refund was sent. I also consent to the IDR sending to my ERO and/or transmitter an acknowledgment of receipt of transmission and indication of whether or not my return is accepted, and, if rejected the reason(s) for the rejection. I understand that this declaration with required attachments must be forwarded upon request to the IDR.

Sign Here Your Signature _____ Date _____ Spouse Signature. If a joint return, both must sign. _____ Date _____

Part III **Declaration of Electronic Return Originator (ERO) and Paid Preparer**

I declare that I have reviewed the above taxpayer's return and that entries on form IA 8453-IND are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The taxpayer will have signed this return before submitting to the IRS. I have provided the taxpayer with a copy of all forms and information to be filed with the IDR and have followed all other requirements described in the Iowa Electronic Filing Handbook and the Iowa Modernized eFile (MeF) developer guide. I will keep form IA 8453-IND, with attachments, on file for three years from the due date of the return or the filing date, whichever is later, and I will make a copy available to the IDR upon request. If I am a paid preparer, under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This declaration is based on all information of which I have any knowledge.

ERO Use Only

ERO Signature	Date	Check if paid preparer	Check if self-employed	ERO's SSN or PTIN
RICHARD K RIKKERS CPA	04/05/12	☒	☐	P00144154

Firm's name (or yours if self-employed), address and ZIP code: KROESE & KROESE P.C.
540 NORTH MAIN AVENUE
SIOUX CENTER IA 51250-1824

FEIN 42-1277139
Phone Number 712-722-3375

Paid Preparer Use Only

Paid Preparer's Signature	Date	Check if self-employed	Preparer's SSN or PTIN
		☐	

Firm's name (or yours if self-employed), address and ZIP code

FEIN
Phone Number 712-722-3375

P5347

Do Not Mail This Form. Retain completed form with your tax records for at least three years.

P5348

Iowa Department of Revenue
www.iowa.gov/tax

2011 IA 1040 Schedule A

Iowa Itemized Deductions

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

Client Copy

Name(s) as shown on page 1 of the IA 1040	Social Security Number
NELVA E BRUNSTING	481-30-4685

NOTE: If you have federal bonus depreciation/section 179, please see the 2011 Expanded Instructions on our Web site.

Medical and Dental Expenses		**Do not include health insurance premiums deducted on IA 1040, line 18.**			
	1.	Medical and dental expenses	1. 117,831		
	2.	Multiply the amount on federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation/section 179, from line 14 of the IA 1040 by 7.5% (.075). Enter result here	2. 11,411		
	3.	Subtract line 2 from line 1. If less than zero, enter zero.		3.	106,420
Taxes You Paid	4.	State and Local (Check only one box):			
		a ☐ Other state and local income taxes. Do not include Iowa Income Tax Include School District Surtax and EMS Surtax paid in 2011 OR	4. 1,137		
		b ☒ General sales taxes only from line 5b of the Federal Schedule A.			
	5.	Real estate taxes	5. 2,027		
	6.	Personal property taxes, including annual vehicle registration	6. 57		
	7.	Other taxes. List the type and amount. FOREIGN TAXES - 1041-GT	7. 123		
	8.	Add amounts on lines 4, 5, 6, and 7. Enter the total here.		8.	3,344
Interest You Paid	9a	Home mortgage interest and points reported on federal form 1098	9a.		
	9b	Home mortgage interest not reported on federal form 1098	9b.		
	10.	Points not reported on federal form 1098	10.		
	11.	Qualified mortgage insurance premiums	11.		
	12.	Investment interest. Attach federal form 4952 if required.	12.		
	13.	Add lines 9a-12. Enter total here.		13.	
Gifts to Charity	14.	Contributions by cash or check.	14. 60		
	15.	Other than by cash or check. You must attach federal form 8283 if more than $500.	15.		
	16.	Carryover from prior year as adjusted for disallowance of bonus depreciation	16.		
	17.	Add lines 14 through 16. Enter total here.		17.	60
Casualty/Theft Loss	18.	Casualty or theft loss(es). Attach federal form 4684.		18.	
Job Expenses and Misc. Deductions	19.	Unreimbursed employee expenses. Attach federal form 2106 or 2106-EZ if required.	19.		
	20.	Tax preparation fees	20.		
	21.	Other expenses. List type and amount.	21.		
	22.	Add the amounts on lines 19, 20, and 21. Enter the total here.	22.		
	23.	Multiply the amount of federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation/section 179, from line 14 of the IA 1040* by 2% (.02). Enter the result here	23.		
	24.	Subtract line 23 from line 22. Enter the total. If less than zero, enter zero.		24.	0
Other Misc. Deductions	25.	Other miscellaneous deductions not subject to 2% AGI Limit. List type and amount.		25.	
Total Itemized Deductions	26.	Add lines 3, 8, 13, 17, 18, 24, and 25, and enter the total here		26.	109,824
		If using filing statuses 1, 2, 5, or 6, enter the amount on Step 7, line 39 of the IA 1040.			
Proration of Deductions Between Spouses		**Complete lines 27 through 31 ONLY if you are using filing status 3 or 4.**	**SPOUSE**		**YOU**
	27.	Enter the Iowa net income of both spouses from IA 1040, line 26.	27b.	27a.	
	28.	Total Iowa net income, add columns 27a and 27b. Enter the total here.		28.	
	29.	Divide the amount on line 27a by the amount on line 28. Enter the percentage here.		29.	%
	30.	Multiply line 26 by the percentage on line 29. Enter here and on IA 1040, line 39, column A	**(YOU)**	30.	
	31.	Subtract line 30 from line 26. Enter here and on IA 1040, line 39, column B. If you are using filing status 4, enter this amount on line 39, column A of your spouse's return.	**(SPOUSE)**	31.	

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

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Iowa Department of Revenue
www.iowa.gov/tax

2011 IA 1040 Schedule B

Interest and Dividend Income

Name(s) as shown on page 1 of the IA 1040: NELVA E BRUNSTING

Social Security Number: [illegible]85

Client Copy

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

PART I: INTEREST INCOME

You must complete this part if you received more than $1,500 in interest in 2011. Interest income which should be reported includes earnings from savings and loan associations, mutual savings banks, cooperative banks, credit unions, and bank deposits; state and municipal bonds (see instructions for IA 1040, line 2, Taxable Interest Income), and interest from tax refunds. Do not report interest from federal securities.

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

Interest Income. List Names of All Payers.

Name of Payer	Check one for each payer			AMOUNT
	Taxpayer	Spouse	Joint	
EDWARD JONES	X			463
EDWARD JONES	X			387
Total Taxable Interest Income. Add the amounts. Enter here and on IA 1040, line 2.				850

PART II: DIVIDEND INCOME

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

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

Dividend Income. List Names of All Payers.

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

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Iowa Department of Revenue
www.iowa.gov/tax

2011 IA 126

Iowa Nonresident and Part-year Resident Credit

Name(s) as shown on page 1 of the IA 1040: NELVA E BRUNSTING

Social Security Number: [illegible]

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MARK THE APPROPRIATE BOX FOR YOU AND YOUR SPOUSE

You are a nonresident of Iowa [X] ▲

You are a part-year resident of Iowa [ ] ▲
Date moved into Iowa: _____
and/or
Date moved out of Iowa: _____

Your spouse is a nonresident of Iowa [ ] ▲

Your spouse is a part-year resident of Iowa [ ] ▲
Date moved into Iowa: _____
and/or
Date moved out of Iowa: _____

YOU MUST FILE THIS FORM IF...

- You are a nonresident of Iowa with income from Iowa sources, or
- You are a part-year Iowa resident

- Enclose this form and a copy of your federal return with your Iowa return. (IA 1040)
- Report only Iowa-source income on the IA 126.
- You may benefit by using filing status 3 or 4.

		IOWA-SOURCE INCOME	
		B. SPOUSE Filing Status 3 Only	**A.** YOU OR JOINT
1. Wages, salaries, tips, etc.	1.		
2. Taxable interest income	2.		
3. Ordinary dividend income	3.		
4. Alimony received	4.		
5. Business income or (loss)	5.		
6. Capital gain or (loss)	6.		
7. Other gains or (losses)	7.		
8. Taxable IRA distributions	8.		
9. Taxable pensions and annuities	9.		
10. Rents, royalties, partnerships, estates, etc.	10.		
11. Farm income or (loss)	11.		
12. Unemployment compensation	12.		
13. Taxable Social Security benefits.	13.		
14. Other income, gambling income, bonus depreciation/section 179 adjustment	14.		
15. **GROSS INCOME.** ADD lines 1-14.	15.		▲
16. Payments to an IRA, Keogh, or SEP while an Iowa resident	16.		
17. Deduction for self-employment tax	17.		
18. Health insurance deduction	18.		
19. Penalty on early withdrawal of savings	19.		
20. Alimony paid	20.		
21. Pension/retirement income exclusion	21.		
22. Moving expense deduction into Iowa only	22.		
23. Iowa capital gain deduction	23.		
24. Other adjustments	24.		
25. Total adjustments. ADD lines 16-24.	25.		▲
26. **IOWA NET INCOME.** SUBTRACT line 25 from line 15. LOW INCOME EXEMPTION	26.		
27. All-source net income from line 26, IA 1040	27.		
		100.0%	100.0%
28. Iowa income percentage: Divide line 26 by line 27 and enter percentage rounded to the nearest tenth of a percent. This can be no more than 100.0% and no less than 0.0%.	28.	%	%
29. Nonresident/part-year resident credit percentage: Subtract the percentage on line 28 from 100.0%.	29.	%	100.0%
30. Iowa tax on total income from line 43, IA 1040	30.		359
31. Total credits from line 49, IA 1040	31.		60
32. Tax after credits. Subtract line 31 from line 30.	32.		299
33. Nonresident/part-year resident tax credit. Multiply line 32 by the percentage on line 29.	33.		299

ENTER THIS AMOUNT ON LINE 51, IA 1040

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Iowa Department of Revenue
www.iowa.gov/tax

2011 IA 6251

Iowa Minimum Tax Computation

Name(s) as shown on IA 1040 or IA 1041: NELVA E BRUNSTING

SSN or FEIN: 481-30-4685

Client Copy

PART I: Adjustments and Preferences. See instructions.

If you itemized deductions on Schedule A, start on line 1. If you did not itemize on your IA 1040, start on line 7.

1. Medical and dental from line 2, federal form 6251	1.	3,804
2. Taxes from line 3, federal form 6251, less any Iowa income tax included on that line	2.	3,344
3. Certain interest on a home mortgage not used to build, buy, or improve your home, from line 4, federal form 6251	3.	
4. Miscellaneous itemized deductions from line 5, federal form 6251	4.	
5. Refund of taxes from line 7, federal form 6251, less any Iowa income tax included on that line	5.	
6. Investment interest from line 8, federal form 6251, less interest and expense related to private activity bonds issued after 08/07/86	6.	0
7. Post - 1986 depreciation from line 18, federal form 6251	7.	
8. Adjusted gain or loss from line 17, federal form 6251	8.	
9. Incentive stock options from line 14, federal form 6251	9.	
10. Passive activities from line 19, federal form 6251	10.	
11. Beneficiaries of estates and trusts from line 15, federal form 6251	11.	

12. Enter the amount for each corresponding item from federal form 6251. Enter total on line 12.

a. Circulation expenditures (line 21)	a.	h. Patron's adjustment	h.
b. Depreciation (pre-1987)	b.	i. Pollution control facilities	i.
c. Installment sales (line 25)	c.	j. Research and experimental (line 24)	j.
d. Large partnerships (line 16)	d.	k. Section 1202 exclusion (line 13)	k.
e. Long-term contracts (line 22)	e.	l. Tax shelter farm activities	l.
f. Loss limitations (line 20)	f.	m. Related adjustments (see instr.) (line 27)	m. 0
g. Mining costs (line 23)	g.		

12.	12.	
13. **Total Adjustments and Preferences.** Combine lines 1 through 12.	13.	7,148

PART II: Alternative Minimum Taxable Income

14. Taxable income from IA 1040, line 42; or IA 1041, line 22	14.	11,802
15. Net operating loss deduction. Do not enter as a negative amount.	15.	
16. Combine lines 14 and 15.	16.	11,802
17. Add lines 13 and 16.	17.	18,950
18. Alternative tax net operating loss deduction. See instructions.	18.	
19. Alternative Minimum Taxable Income. Subtract line 18 from line 17.	19.	18,950

PART III: Exemption Amount and Alternative Minimum Tax

20. Enter $35,000 (*$17,500 if filing status 3 or 4; $26,000 if single, head of household or qualifying widow(er))	20.	26,000
21. Enter $150,000 (*$75,000 if filing status 3 or 4; $112,500 if single, head of household or qualifying widow(er))	21.	112,500
22. Subtract line 21 from line 19. If the result is zero or less, enter zero.	22.	0
23. Multiply line 22 by 25% (0.25).	23.	
24. Subtract line 23 from line 20. If the result is zero or less, enter zero.	24.	26,000
25. Subtract line 24 from line 19. If the result is zero or less, enter zero.	25.	
26. Multiply line 25 by 6.7% (0.067).	26.	0
27. Regular tax after credits. See instructions.	27.	299
28. Iowa Minimum Tax. Subtract line 27 from line 26, enter here and on IA 1040, line 45, or IA 1041, line 25. See instructions for Minimum Tax Limited to Net Worth. If less than zero, enter zero.	28.	0

PART IV: NONRESIDENTS AND PART-YEAR RESIDENTS ONLY - Complete lines 29 - 32.

29. Enter Iowa net income plus Iowa adjustments and preferences. See instructions. If less than zero, enter zero.	29.	0
30. Total net income plus total adjustments and preferences. See instructions.	30.	137,987
31. Divide line 29 by line 30 and enter the result to three (3) decimal places.	31.	
32. Iowa Minimum Tax. Multiply line 28 by line 31. Enter here and on IA 1040, line 45, or IA 1041, line 25. See instructions for Minimum Tax Limited to Net Worth. If less than zero, enter zero.	32.	0

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

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P5356

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

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

Documents for: BRUNSTING, NELVA E

Tax Documents

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

000065

2006 IA 1040 Iowa Individual Income Tax Long Form

or fiscal year beginning _____ 2006 and ending _____

STEP 1: Fill in all spaces. You MUST fill in your Social Security Number.

Last name	Your first name/middle initial	Social Security Number
A. BRUNSTING	ELMER H	282-32-8905
Spouse's last name	**Spouse's first name/middle initial**	**Social Security Number**
B. BRUNSTING	NELVA E	481-30-4685

Your Occupation: RETIRED

Spouse's Occupation: RETIRED

Current mailing address (number and street, apartment, lot or suite number) or PO Box: 13630 PINEROCK LN

City, State, ZIP: HOUSTON TX 77079-5914

Are your name, your spouse's name, if applicable, and your address the same as on last year's return? [X] YES [ ] NO

Residence on 12/31/06: County No. 00 Sch.Dist.No. 0000

School District Name

STEP 2 Filing Status: Mark one box only.

1		Single: Were you claimed as a dependent on another person's Iowa return?	[ ] YES [ ] NO ▲
2		Married filing a joint return. (Two-income families may benefit by using status 3 or 4)	
3	X	Married filing separately on this combined return. Spouse use column B.	
4		Married filing separate returns. Spouse's name: SSN:	▲ Income: $
5		Head of household with qualifying person. If qualifying person is not claimed as a dependent on this return, enter the person's name and Social Security Number below.	
6		Qualifying widow(er) with dependent child. Name: SSN:	

STEP 3 Exemptions

YOU (& spouse IF filing jointly)	a.	**Personal Credit:** Enter 1 (Enter 2 if filing joint or head of household)	▲ 1	x $ 40	= $ 40
	b.	Enter 1 for each spouse who is **65 or older** and/or 1 for each spouse who is **blind**	▲ 1	x $ 20	= $ 20
	c.	**Dependents:** Enter 1 for each dependent	▲	x $ 40	= $
	d.	Enter first names of dependents here:		e. TOTAL $	60
SPOUSE (IF filing status 3)	a.	**Personal Credit:** Enter 1	▲ 1	x $ 40	= $ 40
	b.	Enter 1 if **65 or older** and/or 1 if **blind**	▲ 1	x $ 20	= $ 20
	c.	**Dependents:** Enter 1 for each dependent	▲	x $ 40	= $
	d.	Enter first names of dependents here:		e. TOTAL $	60

			B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
STEP 4	1. Wages, salaries, tips, etc.	1.				
	2. Taxable interest income. If more than $1,500, complete Sch. B	2.	2,979	2,981		
Figure your gross income	3. Ordinary dividend income. If more than $1,500, complete Sch. B	3.	10,047	10,270		
	4. Alimony received	4.				
	5. Business income/(loss) from Federal Schedule C or C-EZ	5.				
	6. Capital gain/(loss) from Federal Schedule D	6.	9,781	9,781		
	7. Other gains/(losses) from Federal form 4797	7.				
	8. Taxable IRA distributions	8.	1,103	2,163		
	9. Taxable pensions and annuities	9.		20,694		
	10. Rents, royalties, partnerships, estates, etc.	10.		23,638		
	11. Farm income/(loss) from Federal Schedule F	11.				
	12. Unemployment compensation	12.				
	13. Taxable Social Security benefits	13.	4,463	10,075		
	14. Other income, gambling income, bonus depreciation adjustment	14.				
	15. **GROSS INCOME.** ADD lines 1-14	15.			28,373 ▲	79,602
STEP 5	16. Payments to an IRA, KEOGH or SEP	16.				
	17. One-half of self-employment tax	17.				
Figure your adjustments to income	18. Health insurance deduction	18.	1,062	1,062		
	19. Penalty on early withdrawal of savings	19.				
	20. Alimony paid	20.				
	21. Pension/retirement income exclusion	21.	552 ▲	11,448		
	22. Moving expense deduction from Federal form 3903	22.				
	23. Iowa capital gains deduction.	23.	▲			
	24. Other adjustments	24.				
	25. Total adjustments. ADD lines 16-24	25.			1,614 ▲	12,510
	26. **NET INCOME.** SUBTRACT line 25 from line 15	26.			26,759 ▲	67,092
STEP 6	27. Federal income tax refund / overpayment received in 2006	27.	▲			
Figure your Federal tax addition and deduction	28. Self-employment/household employment taxes	28.	▲			
	29. Addition for Federal taxes. ADD lines 27 and 28	29.				
	30. Total. ADD lines 26 and 29	30.			26,759	67,092
	31. Federal tax withheld	31.	▲			
	32. Federal estimated tax payments made in 2006	32.	3,554 ▲	9,446		
	33. Additional Federal tax paid in 2006 for 2005 and prior years	33.	1,692 ▲	11,004		
	34. Deduction for Federal taxes. ADD lines 31, 32, and 33	34.			5,246	20,450
	35. **BALANCE.** SUBTRACT line 34 from line 30. Enter here and on line 36, side 2	35.			21,513	46,642

Staple W-2's, payment, and voucher here.

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41-001a (8/7/06) **L06**

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BRUNSTING003689

000065 ELMER H & NELVA E BRUNSTING 282-32-8905

2006 IA 1040, page 2

			B. Spouse/Status 3	A. You or Joint		B. Spouse/Status 3	A. You or Joint
STEP 7	36. BALANCE. From side 1, line 35.				36.	21,513	46,642
Figure your taxable income	37. Total itemized deductions from Federal Schedule A. Taxpayers with bonus depreciation must use Iowa Schedule A	37.				Complete lines 37-40 ONLY if you itemize.	
	38. Iowa income tax if included in line 5 of Federal Schedule A	38.					
	39. BALANCE. Subtract line 38 from line 37 or enter the amount of itemized deductions from the Iowa Schedule A	39.	1,454	3,645			
	40. Other deductions.	40.					
	41. Deduction. Check one box. [X] Itemized. Add lines 39 and 40. [ ] Standard.				41.	1,454	3,645
	42. **TAXABLE INCOME.** SUBTRACT line 41 from line 36.				42.	20,059	42,997
STEP 8	43. Tax from tables or alternate tax	43.	884	2,467			
Figure your tax, credits and checkoff contributions	44. Iowa lump-sum tax. 25% of Federal tax from form 4972.	44.					
	45. Iowa minimum tax. Attach IA 6251.	45.					
	46. Total tax. ADD lines 43, 44 and 45.				46.	884	2,467
	47. Total exemption credit amount(s) from Step 3, side 1	47.	60	60			
	48. Iowa earned income credit: **6.5% (.065) of Federal credit**	48.					
	49. Tuition and textbook credit.	49.					
	50. Total credits. ADD lines 47, 48 and 49.				50.	60	60
	51. BALANCE. SUBTRACT line 50 from line 46. If less than zero, enter zero.				51.	824	2,407
	52. Credit for nonresident or part-year resident. Attach IA 126 and Federal return.				52.	824	1,560
	53. BALANCE. SUBTRACT line 52 from 51. If less than or equal to zero, enter zero.				53.	0	847
	54. Other Iowa credits. Attach IA 148 Tax Credits Schedule.				54.		
	55. BALANCE. SUBTRACT line 54 from line 53.				55.		847
	56. School district surtax/EMS surtax. (take percentage from table, multiply by line 55).				56.	0	0
	57. Total Tax. ADD lines 55 and 56.				57.		847
	58. Total tax before contributions. ADD Columns A & B on line 57 and enter here.					58.	847
	59. Contributions. Contributions will reduce your refund or add to the amount you owe. Amounts must be in whole dollars. Fish/Wildlife 59a: ▲ State Fair 59b: ▲ Firefighters/Keeplowa 59c: ▲ Veterans 59d: ▲ ADD Enter total.					59.	
	60. **TOTAL TAX AND CONTRIBUTIONS.** ADD lines 58 and 59.					60.	847
STEP 9	61. Iowa income tax withheld.	61.					
Figure your credits	62. Estimate and voucher payments made for tax year 2006	62.		2,000			
	63. Out-of-state tax credit. Attach IA 130.	63.					
	64. Motor vehicle fuel tax credit. Attach IA 4136.	64.					
	65. Check One: [ ] Child and dependent care credit **OR** [ ] Early childhood development credit	65.					
	66. Other refundable credits. Attach IA 148 Tax Credits Schedule.	66.					
	67. TOTAL. ADD lines 61-66.	67.		2,000			
	68. **TOTAL CREDITS.** ADD columns A and B on line 67 and enter here.					68.	2,000
STEP 10	69. If line 68 is more than line 60, SUBTRACT line 60 from line 68. This is the amount you overpaid.					69.	1,153
Figure your refund or amount you owe	70. Amount of line 69 to be **REFUNDED**				REFUND	70.	305
	Mail return to Iowa Income Tax - Refund Processing, Hoover State Office Bldg, Des Moines IA 50319-0120						
	71. Amount of line 69 to be **applied to your 2007 estimated tax**	71.	242	606			
	72. If line 68 is less than line 60, SUBTRACT line 68 from line 60. This is the AMOUNT OF TAX YOU OWE.					72.	
	73. Penalty for underpayment of estimated tax. From IA 2210 or IA 2210F. [ ] Check if annualized income method is used					73.	
	74. Penalty and interest. 74a. Penalty. ▲ 74b. Interest ▲ ADD Enter total					74.	
	75. **TOTAL AMOUNT DUE.** ADD lines 72, 73 and 74, and enter here.				PAY THIS AMOUNT	75.	

E - pay by credit card or by transfer from your bank account. Go to www.state.ia.us/tax. This is a secure site.
To pay by mail: Iowa Income Tax - Document Processing, PO Box 9187, Des Moines IA 50306-9187. Make check payable to Treasurer, State of Iowa

STEP 11 **POLITICAL CHECKOFF.** This checkoff does not increase the amount of tax you owe or decrease your refund.

	SPOUSE	YOURSELF
$1.50 to Republican Party	[ ]	[ ] $1.50 to Republican Party
$1.50 to Democratic Party	[ ]	[ ] $1.50 to Democratic Party
$1.50 to Campaign Fund	[ ]	[ ] $1.50 to Campaign Fund

STEP 12
NEXT YEAR,
Would you like to receive a booklet? This option is not available to electronic filers.
0. [ ] Yes
1. [ ] No

STEP 13
COW-CALF REFUND Attach IA 132.
Do NOT use these amounts to increase your overpayment (line 69) or reduce the amount you owe (line 72).
Spouse: $
You: $

STEP 14
PLEASE SIGN HERE
- Verify your SSN(s)
- Recheck your math
- Attach all W-2s

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

RICHARD K RIKKERS CPA 4/03/07
Preparer's Signature Date

KROESE & KROESE P.C.
540 NORTH MAIN AVENUE
SIOUX CENTER IA 51250-1824
Address

712-722-3375 42-1277139
Daytime Telephone Number Identification Number

Your Signature Date

Spouse's Signature Date

Daytime Telephone Number

CS **This return is due April 30, 2007.** **Mailing Addresses: See lines 70 and 75 above.** P5359 41-001b (9/25/06)

BRUNSTING003690

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

2006 IA 1040 Schedule A

Iowa Itemized Deductions

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

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

NOTE: If you have Federal Bonus Depreciation, please see the 2006 Expanded Instructions on our Web site.

Do not include health insurance premiums deducted on IA 1040, line 18.

Medical and Dental Expenses	1.	Medical and dental expenses	1.		
	2.	Multiply the amount on Federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation, from line 14 of the IA 1040 by 7.5% (.075). Enter result here.	2.		
	3.	Subtract line 2 from line 1. If less than zero, enter zero.		3.	0
Taxes You Paid	4.	Other state and local income taxes. DO NOT INCLUDE IOWA INCOME TAX. Include School District Surtax and EMS Surtax paid in 2006.	4.		
	5.	Real estate taxes	5.	1,003	
	6.	Personal property taxes, including vehicle registration	6.		
	7.	Other taxes. List the type and amount.	7.		
	8.	Add amounts on lines 4, 5, 6, and 7. Enter the total here.		8.	1,003
Interest You Paid	9a	Home mortgage interest and points reported on Federal form 1098	9a.		
	9b	Home mortgage interest not reported on Federal form 1098	9b.		
	10.	Points not reported on Federal form 1098	10.		
	11.	Investment interest. Attach Federal form 4952 if required.	11.		
	12.	Add lines 9a-11. Enter total here.		12.	
Gifts to Charity	13.	Contributions by cash or check. Do not include contributions to Injured Veterans Grant Program (IA 1040 line 24) or School Tuition Organization Tax Credit (IA 1040 line 54).	13.	4,096	
	14.	Other than by cash or check. You must attach Federal form 8283 if more than $500.	14.		
	15.	Carryover from prior year (as adjusted for disallowance of Bonus Depreciation)	15.		
	16.	Add lines 13 through 15. Enter total here.		16.	4,096
Casualty/Theft Loss	17.	Casualty or theft loss(es). Attach Federal form 4684.		17.	
Job Expenses and Misc. Deductions	18.	Unreimbursed employee expenses. Attach Fed. form 2106 or 2106-EZ if required.	18.		
	19.	Tax preparation fees	19.		
	20.	Other expenses. List type and amount.	20.		
	21.	Add the amounts on lines 18, 19, and 20. Enter the total here.	21.		
	22.	Multiply the amount of Federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation, from line 14 of the IA 1040* by 2% (.02). Enter the result here.	22.		
	23.	Subtract line 22 from line 21. Enter the total. If less than zero, enter zero.		23.	0
Other Misc. Deductions	24.	Other miscellaneous deductions not subject to 2% AGI Limit. List type and amount.		24.	
Total Itemized Deductions	25.	If the amount on Federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation, from line 14 of the IA 1040 is $150,500 or less ($75,250 or less if married filing separately for Federal tax purposes), add lines 3, 8, 12, 16, 17, 23, and 24, and enter the total here		25.	5,099
		If the amount on Federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation, from line 14 of the IA 1040* is more than $150,500 ($75,250 if married filing separately for Federal tax purposes), you must complete the Iowa Itemized Deductions Worksheet, 41-104, to calculate your total deductions.			
		If using filing statuses 1, 2, 5, or 6, enter the amount on Step 7, line 39 of the IA 1040.			

Proration of Deductions Between Spouses

Complete lines 26 through 30 ONLY if you are using filing status 3 or 4.

		SPOUSE		YOU
26.	Enter the Iowa net income of both spouses from IA 1040, line 26.	26b. 26,759	26a.	67,092
27.	Total Iowa net income, add columns 26a and 26b. Enter the total here.		27.	93,851
28.	Divide the amount on line 26a by the amount on line 27. Enter the percentage here.		28.	71.488 %
29.	Multiply line 25 by the percentage on line 28. Enter here and on IA 1040, line 39, Col. A (YOU)		29.	3,645
30.	Subtract line 29 from line 25. Enter here and on IA 1040, line 39, Col. B. If you are using filing status 4, enter this amount on line 39, Col. A of your spouse's return. (SPOUSE)		30.	1,454

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

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

2006 IA 1040 Schedule B

Interest and Dividend Income

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

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

PART I: INTEREST INCOME

You must complete this part if you received more than $1,500 in interest in 2006. Interest income which should be reported includes earnings from savings and loan associations, mutual savings banks, cooperative banks, credit unions, and bank deposits; State and municipal bonds (see instructions for IA 1040, line 2, Taxable interest Income), and interest from tax refunds. Do not report interest from Federal securities.

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

Interest Income. List Names of All Payers.

Name of Payer	Check one for each payer: Taxpayer	Spouse	Joint	AMOUNT
BANK OF AMERICA			X	601
EDWARD JONES			X	4,115
EDWARD JONES			X	1,244
Total Taxable Interest Income. Add the amounts; enter here and on IA 1040, line 2				5,960

PART II: DIVIDEND INCOME

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

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

Dividend Income. List Names of All Payers.

Name of Payer	Check one for each payer: Taxpayer	Spouse	Joint	AMOUNT
DEERE & CO			X	895
EDWARD JONES			X	14,150
EXXON MOBIL			X	4,633
FRANKLIN TEMPLETON			X	418
METLIFE	X			221
Total Taxable Dividend Income. Add the amounts; enter here and on IA 1040, line 3				20,317

41-004b (8/7/06)

CS

P5361

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

2006 IA 126

Iowa Nonresident and Part-year Resident Credit

Name(s) as shown on page 1 of the IA 1040: ELMER H & NELVA E BRUNSTING

Social Security Number: 282-32-8905

MARK THE APPROPRIATE BOX FOR YOU AND YOUR SPOUSE

You are a nonresident of Iowa [X] ▲

You are a part-year resident of Iowa [ ] ▲
Date moved into Iowa: _____
and/or
Date moved out of Iowa: _____

Your spouse is a nonresident of Iowa [X] ▲

Your spouse is a part-year resident of Iowa [ ] ▲
Date moved into Iowa: _____
and/or
Date moved out of Iowa: _____

YOU MUST FILE THIS FORM IF...

- You are a nonresident of Iowa with income from Iowa sources, or
- You are a part-year Iowa resident

- Attach this form and a copy of your Federal return to your Iowa return. (IA 1040)
- Report only Iowa-source income on the IA 126.
- You may benefit by using filing status 3 or 4.

		IOWA-SOURCE INCOME	
		B. SPOUSE Filing Status 3 Only	**A.** YOU OR JOINT
1. Wages, salaries, tips, etc.	1.		
2. Taxable interest income	2.		
3. Ordinary dividend income	3.		
4. Alimony received	4.		
5. Business income or (loss)	5.		
6. Capital gain or (loss)	6.		
7. Other gains or (losses)	7.		
8. Taxable IRA distributions	8.		
9. Taxable pensions and annuities	9.		
10. Rents, royalties, partnerships, estates, etc.	10.		23,638
11. Farm income or (loss)	11.		
12. Unemployment compensation	12.		
13. Taxable Social Security benefits.	13.		
14. Other income, gambling income, bonus depreciation adjustment	14.		
15. **GROSS INCOME.** ADD lines 1-14.	15.		▲ 23,638
16. Payments to an IRA, KEOGH or SEP while an Iowa resident	16.		
17. Deduction for self-employment tax	17.		
18. Health insurance deduction	18.		
19. Penalty on early withdrawal of savings	19.		
20. Alimony paid	20.		
21. Pension/retirement income exclusion	21.		
22. Moving expense deduction into Iowa only	22.		
23. Iowa capital gains deduction	23.		
24. Other adjustments	24.		
25. Total adjustments. ADD lines 16-24.	25.		▲
26. **IOWA NET INCOME.** SUBTRACT line 25 from line 15.	26.		23,638
27. All-source net income from line 26, IA 1040	27.	26,759	67,092
		100.0%	100.0%
28. Iowa income percentage: Divide line 26 by line 27 and enter percentage.	28.	%	35.2 %
29. Nonresident/part-year resident credit percentage: Subtract the percentage on line 28 from 100.0%.	29.	100.0 %	64.8 %
30. Iowa tax on total income from line 43, IA 1040	30.	884	2,467
31. Total credits from line 50, IA 1040	31.	60	60
32. Tax after credits. Subtract line 31 from line 30.	32.	824	2,407
33. Nonresident/part-year resident tax credit. Multiply line 32 by the percentage on line 29.	33.	824	1,560

ENTER THIS AMOUNT ON LINE 52 OF IA 1040

CS

P5362 (8/7/06)

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

IA 6251 2006

Iowa Minimum Tax Computation

Name(s) as shown on IA 1040 (or IA 1041):	Social Security No.
ELMER H BRUNSTING	282-32-8905

PART I: Adjustments and Preferences, see instructions

If you itemized deductions on Schedule A, start on line 1. If you did not itemize on your IA 1040, start on line 7.

1. Medical and dental (line 2, federal form 6251)	1.	
2. Taxes (line 3, federal form 6251 less any Iowa income tax)	2.	1,003
3. Certain interest on a home mortgage not used to build, buy, or improve your home (line 4, federal form 6251)	3.	
4. Miscellaneous itemized deductions (line 5, federal form 6251)	4.	
5. Refund of taxes (line 7, federal form 6251 less any Iowa income tax)	5.	
6. Investment interest (line 8, federal form 6251 less interest and expense related to private activity bonds issued after 8/7/86)	6.	0
7. Post - 1986 depreciation (line 17, federal form 6251)	7.	
8. Adjusted gain or loss (line 16, federal form 6251)	8.	
9. Incentive stock options (line 13, federal form 6251)	9.	
10. Passive activities (line 18, federal form 6251)	10.	
11. Beneficiaries of estates and trusts (line 14, federal form 6251)	11.	

12. Enter the amount for each corresponding item from federal form 6251. Enter total on line 12.

a. Circulation expenditures (ln. 20)	a.		h. Patron's adjustment	h.	
b. Depreciation (pre-1987)	b.		i. Pollution control facilities	i.	
c. Installment sales (line 24)	c.		j. Research and experimental (line 23)	j.	
d. Large partnerships (line 15)	d.		k. Section 1202 exclusion (line 12)	k.	
e. Long-term contracts (line 21)	e.		l. Tax shelter farm activities	l.	
f. Loss limitations (line 19)	f.		m. Related adjustments (see instr.) (line 26)	m.	0
g. Mining costs (line 22)	g.			12.	

13. **Total Adjustments and Preferences.** Combine lines 1 through 12	13.	1,003

PART II: Alternative Minimum Taxable Income

14. Taxable income (from IA 1040, line 42; or IA 1041, line 22)	14.	42,997
15. Net operating loss deduction. Do not enter as a negative amount	15.	
16. If federal AGI, plus any IA Bonus Depreciation adjustment is more than $150,500 (more than $75,250 if married filing separately for federal purposes), see instructions for amount to enter on this line	16.	( )
17. Combine lines 14, 15 and 16	17.	42,997
18. Add lines 13 and 17	18.	44,000
19. Alternative tax net operating loss deduction (see instructions)	19.	
20. Alternative Minimum Taxable Income. Subtract line 19 from line 18	20.	44,000

PART III: Exemption Amount and Alternative Minimum Tax

21. Enter $35,000 (*$17,500 if filing status 3 or 4; $26,000 if single, head of household or qualifying widow(er))	21.	17,500
22. Enter $150,000 (*$75,000 if filing status 3 or 4; $112,500 if single, head of household or qualifying widow(er))	22.	75,000
23. Subtract line 22 from line 20. If the result is zero or less, enter zero	23.	0
24. Multiply line 23 by 25% (0.25)	24.	
25. Subtract line 24 from line 21. If result is zero or less, enter zero	25.	17,500
26. Subtract line 25 from line 20	26.	26,500
27. Multiply line 26 by 6.7% (0.067)	27.	1,776
28. Regular tax after credits. See instructions.	28.	2,407
29. Iowa Minimum Tax. Subtract line 28 from line 27, enter here and on IA 1040, line 45 (or IA 1041, line 25.) See instructions for Minimum Tax Limited to Net Worth. If less than zero, enter zero	29.	0

PART IV: NONRESIDENTS AND PART-YEAR RESIDENTS ONLY - Complete lines 30 - 33.

30. Enter Iowa net income plus Iowa adjustments and preferences (see instructions). If less than zero, enter zero.	30.	23,638
31. Total net income plus total adjustments and preferences (see instructions)	31.	68,095
32. Divide line 30 by line 31 and enter the result to three (3) decimal places	32.	0.347
33. Iowa Minimum Tax. Multiply line 29 by line 32. Enter here and on IA 1040, line 45 (or IA 1041, line 25). See instruction for Minimum Tax Limited to Net Worth. If less than zero, enter zero.	33.	0

* Exemption levels of $17,500 and $75,000 on lines 21 and 22, respectively, also apply to an estate or trust.

CS

P5363 (08/09/06)

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

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

Documents for: BRUNSTING, NELVA E

Tax Documents

US Tax Return (12/31/06) - Form 1040 Page 1
US Tax Return (12/31/06) - Form 1040 Page 2
US Tax Return (12/31/06) - Schedule B
US Tax Return (12/31/06) - Schedule D Page 1
US Tax Return (12/31/06) - Schedule D Page 2
US Tax Return (12/31/06) - Schedule E Page 2
US Tax Return (12/31/06) - Form 6251 Page 1
US Tax Return (12/31/06) - Form 6251 Page 2
US Tax Return (12/31/06) - Form 4835 - SHARE CROP
US Tax Return (12/31/06) - Cap Gain Tax Wrk

P5364

000065

Form **1040** Department of the Treasury - Internal Revenue Service

U.S. Individual Income Tax Return 2006

(99) IRS Use Only - Do not write or staple in this space.

For the year Jan. 1-Dec. 31, 2006, or other tax year beginning , 2006, ending , 20 — OMB No. 1545-0074

Label (See instructions on page 16.) **Use the IRS label.** Otherwise, please print or type.

LABEL HERE

Your first name and initial	Last name	Your social security number
ELMER H	BRUNSTING	282-32-8905
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
NELVA E	BRUNSTING	481-30-4685
Home address (number and street). If you have a P.O. box, see page 16.	Apt. no.	You **must** enter your SSN(s) above.
13630 PINEROCK LN		
City, town or post office, state, and ZIP code. If you have a foreign address, see page 16.		Checking a box below will not change your tax or refund.
HOUSTON TX 77079-5914		

Presidential Election Campaign ▶ Check here if you, or your spouse if filing jointly, want $3 to go to this fund (see page 16) ▶ ☐ You ☐ Spouse

Filing Status Check only one box.

1 ☐ Single
2 ☒ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
4 ☐ Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) with dependent child (see page 17)

Exemptions

6a ☒ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a
b ☒ **Spouse**

Boxes checked on 6a and 6b: 2

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if qual. child for child tax cr. (see page 19)

If more than four dependents, see page 19.

No. of children on 6c who:
- lived with you
- did not live with you due to divorce or separation (see page 20)

Dependents on 6c not entered above

d Total number of exemptions claimed — Add numbers on lines above ▶ 2

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 23.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

7	Wages, salaries, tips, etc. Attach Form(s) W-2			7	
8a	**Taxable** interest. Attach Schedule B if required			8a	4,796
b	**Tax-exempt** interest. **Do not** include on line 8a	8b	1,244		
9a	Ordinary dividends. Attach Schedule B if required			9a	20,317
b	Qualified dividends (see page 23)	9b	15,420		
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 24)			10	
11	Alimony received			11	
12	Business income or (loss). Attach Schedule C or C-EZ			12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			13	19,562
14	Other gains or (losses). Attach Form 4797			14	
15a	IRA distributions	15a		b Taxable amount (see page 25) 15b	3,266
16a	Pensions and annuities	16a		b Taxable amount (see page 26) 16b	20,694
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17	23,638
18	Farm income or (loss). Attach Schedule F			18	
19	Unemployment compensation			19	
20a	Social security benefits	20a	29,076	b Taxable amount (see page 27) 20b	24,715
21	Other income. List type and amount (see page 29)			21	
22	Add the amounts in the far right column for lines 7 through 21. This is your **total income** ▶			22	116,988

Adjusted Gross Income

23	Archer MSA deduction. Attach Form 8853	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25	Health savings account deduction. Attach Form 8889	25	
26	Moving expenses. Attach Form 3903	26	
27	One-half of self-employment tax. Attach Schedule SE	27	
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction (see page 29)	29	
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid b Recipient's SSN ▶	31a	
32	IRA deduction (see page 31)	32	
33	Student loan interest deduction (see page 33)	33	
34	Jury duty pay you gave to your employer	34	
35	Domestic production activities deduction. Attach Form 8903	35	
36	Add lines 23 through 31a and 32 through 35		36
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶		37 116,988

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 80.

DAA

P5365 Form 1040 (2006)

BRUNSTING003696

Tax and Credits	38	Amount from line 37 (adjusted gross income)	38	116,988
	39a	Check if: [X] You were born before January 2, 1942, [ ] Blind. [X] Spouse was born before January 2, 1942, [ ] Blind. **Total boxes checked** ▶ 39a 2		
Standard Deduction for- • People who checked any box on line 39a or 39b **or** who can be claimed as a dependent, see page 34. • All others: Single or Married filing separately, $5,150 Married filing jointly or Qualifying widow(er), $10,300 Head of household, $7,550	b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 34 and check here ▶ 39b [ ]		
	40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)	40	12,300
	41	Subtract line 40 from line 38	41	104,688
	42	If line 38 is over $112,875, or you provided housing to a person displaced by Hurricane Katrina, see page 36. Otherwise, multiply $3,300 by the total number of exemptions claimed on line 6d	42	6,600
	43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	98,088
	44	**Tax** (see page 36). Check if any tax is from: a [ ] Form(s) 8814 b [ ] Form 4972	44	14,143
	45	**Alternative minimum tax** (see page 39). Attach Form 6251	45	
	46	Add lines 44 and 45 ▶	46	14,143
	47	Foreign tax credit. Attach Form 1116 if required — 47		
	48	Credit for child and dependent care expenses. Attach Form 2441 — 48		
	49	Credit for the elderly or the disabled. Attach Schedule R — 49		
	50	Education credits. Attach Form 8863 — 50		
	51	Retirement savings contributions credit. Attach Form 8880 — 51		
	52	Residential energy credits. Attach Form 5695 — 52		
	53	Child tax credit (see page 42). Attach Form 8901 if required — 53		
	54	Credits from: a [ ] Form 8396 b [ ] Form 8839 c [ ] Form 8859 — 54		
	55	Other credits: a [ ] Form 3800 b [ ] Form 8801 c [ ] Form _____ — 55		
	56	Add lines 47 through 55. These are your **total credits**	56	
	57	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0- ▶	57	14,143
Other Taxes	58	Self-employment tax. Attach Schedule SE	58	
	59	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	59	
	60	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	60	
	61	Advance earned income credit payments from Form(s) W-2, box 9	61	
	62	Household employment taxes. Attach Schedule H	62	
	63	Add lines 57 through 62. This is your **total tax** ▶	63	14,143
Payments	64	Federal income tax withheld from Forms W-2 and 1099 — 64		
	65	2006 estimated tax payments and amount applied from 2005 return — 65 16,000		
If you have a qualifying child, attach Schedule EIC.	66a	**Earned income credit (EIC)** — 66a		
	b	Nontaxable combat pay election ▶ 66b		
	67	Excess social security and tier 1 RRTA tax withheld (see page 60) — 67		
	68	Additional child tax credit. Attach Form 8812 — 68		
	69	Amount paid with request for extension to file (see page 60) — 69		
	70	Payments from: a [ ] Form 2439 b [ ] Form 4136 c [ ] Form 8885 — 70		
	71	Credit for federal telephone excise tax paid. Attach Form 8913 if required — 71 40		
	72	Add ln. 64, 65, 66a, & 67 - 71. These are your **total payments** ▶	72	16,040
Refund	73	If line 72 is more than line 63, subtract line 63 from line 72. This is the amount you **overpaid**	73	1,897
Direct deposit? See page 61 and fill in 74b, 74c, and 74d, or Form 8888.	74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ [ ]	74a	
	▶ b	Routing number ▶ c Type: [ ] Checking [ ] Savings		
	▶ d	Account number		
	75	Amount of line 73 you want **applied to your 2007 estimated tax** ▶ — 75 1,897		
Amount You Owe	76	**Amount you owe.** Subtract line 72 from line 63. For details on how to pay, see page 62 ▶	76	
	77	Estimated tax penalty (see page 62) — 77		

Third Party Designee Do you want to allow another person to discuss this return with the IRS (see page 63)? [X] **Yes.** Complete the following. [ ] **No**

Designee's name ▶ PREPARER Personal identification number (PIN) ▶ Phone no. ▶

Sign Here Joint return? See page 17. Keep a copy for your records.

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

Your signature	Date	Your occupation	Daytime phone number
		RETIRED	
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	
		RETIRED	

Paid Preparer's Use Only

Preparer's signature ▶ RICHARD K RIKKERS CPA	Date 4/03/07	Check if self-employed [ ]	Preparer's SSN or PTIN P00144154
Firm's name (or yours if self-employed), address, and ZIP code ▶ KROESE & KROESE P.C. 540 NORTH MAIN AVENUE SIOUX CENTER IA 51250-1824		EIN 42-1277139	Phone no. 712-722-3375

Name(s) shown on Form 1040. Do not enter name and social security number if shown on other side.
ELMER H & NELVA E BRUNSTING

Your social security number
282-32-8905

Schedule B—Interest and Ordinary Dividends

Attachment Sequence No. 08

Part I Interest

(See page B-1 and the instructions for Form 1040, line 8a.)

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

			Amount
1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also, show that buyer's social security number and address ▶		
	BANK OF AMERICA		601
	DEPT OF TREASURY H BONDS		80
	EDWARD JONES		
	TAXABLE INTEREST INCOME		4,115
	TAX-EXEMPT INTEREST		1,244
	** SUBTOTAL **	1	6,040
	TAX-EXEMPT INTEREST		-1,244
2	Add the amounts on line 1	2	4,796
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	
4	Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a ▶	4	4,796

Note. If line 4 is over $1,500, you must complete Part III.

Part II Ordinary Dividends

(See page B-1 and the instructions for Form 1040, line 9a.)

Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

			Amount
5	List name of payer ▶		
	DEERE & CO		895
	EDWARD JONES		14,150
	EXXON MOBIL		4,633
	FRANKLIN TEMPLETON		418
	METLIFE		221
6	Add the amounts on line 5. Enter the total here and on Form 1040, line 9a ▶	6	20,317

Note. If line 6 is over $1,500, you must complete Part III.

Part III Foreign Accounts and Trusts

(See page B-2.)

You must complete this part if you **(a)** had over $1,500 of taxable interest or ordinary dividends; or **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

		Yes	No
7a	At any time during 2006, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See page B-2 for exceptions and filing requirements for Form TD F 90-22.1	☐	X
b	If "Yes," enter the name of the foreign country ▶		
8	During 2006, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See page B-2	☐	X

For Paperwork Reduction Act Notice, see Form 1040 instructions.

DAA

SCHEDULE D (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Capital Gains and Losses

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

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

OMB No. 1545-0074

2006

Attachment Sequence No. **12**

Name(s) shown on return: ELMER H & NELVA E BRUNSTING

Your social security number: 282-32-8905

Part I Short-Term Capital Gains and Losses-Assets Held One Year or Less

	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-6 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
1						

2	Enter your short-term totals, if any, from Schedule D-1, line 2	2	
3	**Total short-term sales price amounts.** Add lines 1 and 2 in column (d)	3	
4	Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824	4	
5	Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	5	
6	Short-term capital loss carryover. Enter the amount, if any, from line 10 of your **Capital Loss Carryover Worksheet** on page D-7 of the instructions	6	( )
7	**Net short-term capital gain or (loss).** Combine lines 1 through 6 in column (f)	7	0

Part II Long-Term Capital Gains and Losses-Assets Held More Than One Year

	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-6 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
8	FRANKLIN HIGH INCOME FUND	VARIOUS	4/12/06	17,460	19,047	-1,587
	420 SHARES CITIGROUP	8/17/87	1/03/06	19,956	1,028	18,928
	27000 SHARES HOUSEHOLD FINANCE	VARIOUS	8/02/06	27,144	27,000	144

9	Enter your long-term totals, if any, from Schedule D-1, line 9	9		
10	**Total long-term sales price amounts.** Add lines 8 and 9 in column (d)	10	64,560	
11	Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824		11	
12	Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1		12	
13	Capital gain distributions. See page D-1 of the instructions		13	2,077
14	Long-term capital loss carryover. Enter the amount, if any, from line 15 of your **Capital Loss Carryover Worksheet** on page D-7 of the instructions		14	( )
15	**Net long-term capital gain or (loss).** Combine lines 8 through 14 in column (f). Then go to Part III on the back		15	19,562

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

Schedule D (Form 1040) 2006

DAA

P5368

Part III Summary

16	Combine lines 7 and 15 and enter the result. If line 16 is a loss, skip lines 17 through 20, and go to line 21. If a gain, enter the gain on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below	16	19,562
17	Are lines 15 and 16 **both** gains? [X] **Yes.** Go to line 18. [ ] **No.** Skip lines 18 through 21, and go to line 22.		
18	Enter the amount, if any, from line 7 of the **28% Rate Gain Worksheet** on page D-8 of the instructions ▶	18	
19	Enter the amount, if any, from line 18 of the **Unrecaptured Section 1250 Gain Worksheet** on page D-9 of the instructions ▶	19	
20	Are lines 18 and 19 **both** zero or blank? [X] **Yes.** Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the **Qualified Dividends and Capital Gain Tax Worksheet** on page 38 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR). **Do not** complete lines 21 and 22 below. [ ] **No.** Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the **Schedule D Tax Worksheet** on page D-10 of the instructions. **Do not** complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the **smaller** of: ● The loss on line 16 or ● ($3,000), or if married filing separately, ($1,500) ▶	21	( )
	Note. When figuring which amount is smaller, treat both amounts as positive numbers.		
22	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? [ ] **Yes.** Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the **Qualified Dividends and Capital Gain Tax Worksheet** on page 38 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR). [ ] **No.** Complete the rest of Form 1040 or Form 1040NR.		

Name(s) shown on return. Do not enter name and social security number if shown on other side. | Your social security number

ELMER H & NELVA E BRUNSTING | 282-32-8905

Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations

Note. If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column **(e)** on line 28 and attach **Form 6198.** See page E-1.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? ☐ Yes ☒ No

If you answered "Yes," see page E-6 before completing this section.

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A			☐		☐
B			☐		☐
C			☐		☐
D			☐		☐

	Passive Income and Loss		Nonpassive Income and Loss		
	(f) Passive loss allowed (attach **Form 8582** if required)	(g) Passive income from **Schedule K-1**	(h) Nonpassive loss from **Schedule K-1**	(i) Section 179 expense deduction from **Form 4562**	(j) Nonpassive income from **Schedule K-1**
A					
B					
C					
D					
29a Totals					
b Totals					

30	Add columns (g) and (j) of line 29a	30	
31	Add columns (f), (h), and (i) of line 29b	31	( )
32	**Total partnership and S corporation income or (loss).** Combine lines 30 and 31. Enter the result here and include in the total on line 41 below	32	

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		

	Passive Income and Loss		Nonpassive Income and Loss	
	(c) Passive deduction or loss allowed (attach **Form 8582** if required)	(d) Passive income from **Schedule K-1**	(e) Deduction or loss from **Schedule K-1**	(f) Other income from **Schedule K-1**
A				
B				
34a Totals				
b Totals				

35	Add columns (d) and (f) of line 34a	35	
36	Add columns (c) and (e) of line 34b	36	( )
37	**Total estate and trust income or (loss).** Combine lines 35 and 36. Enter the result here and include in the total on line 41 below	37	

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)-Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from **Schedules Q,** line 2c (see page E-7)	(d) Taxable income (net loss) from **Schedules Q,** line 1b	(e) Income from **Schedules Q,** line 3b

39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below	39	

Part V Summary

40	Net farm rental income or (loss) from **Form 4835.** Also, complete line 42 below	40	23,638
41	**Total income or (loss).** Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18 ▶	41	23,638
42	**Reconciliation of farming and fishing income.** Enter your **gross** farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code T; and Schedule K-1 (Form 1041), line 14, code F (see page E-7)	42	32,957
43	**Reconciliation for real estate professionals.** If you were a real estate professional (see page E-1), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

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Form **6251**

Department of the Treasury
Internal Revenue Service (99)

Alternative Minimum Tax-Individuals

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2006

Attachment Sequence No. **32**

Name(s) shown on Form 1040 or Form 1040NR: ELMER H & NELVA E BRUNSTING

Your social security number: 282-32-8905

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41 (minus any amount on Form 8914, line 6), and go to line 2. Otherwise, enter the amount from Form 1040, line 38 (minus any amount on Form 8914, line 6), and go to line 7. (If less than zero, enter as a negative amount.)	1	116,988
2	Medical and dental. Enter the **smaller** of Schedule A (Form 1040), line 4, **or** 2 1/2% of Form 1040, line 38	2	
3	Taxes from Schedule A (Form 1040), line 9	3	
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions	4	
5	Miscellaneous deductions from Schedule A (Form 1040), line 26	5	
6	If Form 1040, line 38, is over $150,500 (over $75,250 if married filing separately), enter the amount from line 11 of the **Itemized Deductions Worksheet** on page A-7 of the Instructions for Schedule A (Form 1040)	6	( )
7	Tax refund from Form 1040, line 10 or line 21	7	( )
8	Investment interest expense (difference between regular tax and AMT)	8	
9	Depletion (difference between regular tax and AMT)	9	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	
11	Interest from specified private activity bonds exempt from the regular tax	11	984
12	Qualified small business stock (7% of gain excluded under section 1202)	12	
13	Exercise of incentive stock options (excess of AMT income over regular tax income)	13	
14	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	14	
15	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	15	
16	Disposition of property (difference between AMT and regular tax gain or loss)	16	
17	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	17	
18	Passive activities (difference between AMT and regular tax income or loss)	18	0
19	Loss limitations (difference between AMT and regular tax income or loss)	19	0
20	Circulation costs (difference between regular tax and AMT)	20	
21	Long-term contracts (difference between AMT and regular tax income)	21	
22	Mining costs (difference between regular tax and AMT)	22	
23	Research and experimental costs (difference between regular tax and AMT)	23	
24	Income from certain installment sales before January 1, 1987	24	( )
25	Intangible drilling costs preference	25	
26	Other adjustments, including income-based related adjustments	26	
27	Alternative tax net operating loss deduction	27	( )
28	**Alternative minimum taxable income.** Combine lines 1 through 27. (If married filing separately and line 28 is more than $200,100, see page 7 of the instructions.)	28	117,972

Part II Alternative Minimum Tax

29 Exemption. (If this form is for a child under age 18, see page 7 of the instructions.)

IF your filing status is . . .	AND line 28 is not over...	THEN enter on line 29...
Single or head of household	$112,500	$42,500
Married filing jointly or qualifying widow(er)	150,000	62,550
Married filing separately	75,000	31,275

If line 28 is **over** the amount shown above for your filing status, see page 7 of the instructions.

29		29	62,550
30	Subtract line 29 from line 28. If more than zero **or** you are filing Form 2555 or 2555-EZ, go to line 31. If zero or less and you are not filing Form 2555 or 2555-EZ, enter -0- on lines 33 and 35 and skip the rest of Part II	30	55,422
31	● If you are filing Form 2555 or 2555-EZ, see page 8 of the instructions for the amount to enter. ● If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; **or** you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 55 here. ● **All others:** If line 30 is $175,000 or less ($87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately) from the result.	31	10,561
32	Alternative minimum tax foreign tax credit (see page 8 of the instructions)	32	
33	Tentative minimum tax. Subtract line 32 from line 31	33	10,561
34	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount for line 44 of Form 1040 must be refigured without using Schedule J (see page 9 of the instructions)	34	14,143
35	**Alternative minimum tax.** Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	0

For Paperwork Reduction Act Notice, see page 10 of the instructions.

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Part III Tax Computation Using Maximum Capital Gains Rates

36	Enter the amount from Form 6251, line 30		36	55,422
37	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet on page D-10 of the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see page 10 of the instructions)	37 34,982		
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see page 10 of the instructions)	38		
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the **smaller** of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary).	39 34,982		
40	Enter the **smaller** of line 36 or line 39		40	34,982
41	Subtract line 40 from line 36		41	20,440
42	If line 41 is $175,000 or less ($87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately) from the result ▶		42	5,314
43	Enter: ● $61,300 if married filing jointly or qualifying widow(er), ● $30,650 if single or married filing separately, or ● $41,050 if head of household. ▶	43 61,300		
44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet on page D-10 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0-	44 63,106		
45	Subtract line 44 from line 43. If zero or less, enter -0-	45 0		
46	Enter the **smaller** of line 36 or line 37	46 34,982		
47	Enter the **smaller** of line 45 or line 46	47		
48	Multiply line 47 by 5% (.05) ▶		48	
49	Subtract line 47 from line 46	49 34,982		
50	Multiply line 49 by 15% (.15) ▶		50	5,247
	If line 38 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise, go to line 51.			
51	Subtract line 46 from line 40	51		
52	Multiply line 51 by 25% (.25) ▶		52	
53	Add lines 42, 48, 50, and 52		53	10,561
54	If line 36 is $175,000 or less ($87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately) from the result		54	14,410
55	Enter the **smaller** of line 53 or line 54 here and on line 31		55	10,561

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Form **4835**

Department of the Treasury
Internal Revenue Service

Farm Rental Income and Expenses

(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))

(Income not subject to self-employment tax)

▶ **Attach to Form 1040 or Form 1040NR.** ▶ **See instructions on back.**

OMB No. 1545-0074

2006

Attachment Sequence No. **37**

Name(s) shown on tax return: ELMER H & NELVA E BRUNSTING

Your social security number: 282-32-8905

Employer ID number (EIN), if any

A Did you actively participate in the operation of this farm during 2006 (see instructions)? [X] Yes [ ] No

Part I Gross Farm Rental Income-Based on Production. Include amounts converted to cash or the equivalent.

1	Income from production of livestock, produce, grains, and other crops					1	30,084
2a	Cooperative distributions (Form(s) 1099-PATR)	2a	499	2b Taxable amount		2b	499
3a	Agricultural program payments (see instructions)	3a	2,374	3b Taxable amount		3b	2,374
4	Commodity Credit Corporation (CCC) loans (see instructions):						
a	CCC loans reported under election					4a	
b	CCC loans forfeited	4b		4c Taxable amount		4c	
5	Crop insurance proceeds and federal crop disaster payments (see instructions):						
a	Amount received in 2006	5a		5b Taxable amount		5b	
c	If election to defer to 2007 is attached, check here ▶ [ ]			5d Amount deferred from 2005		5d	
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)					6	
7	**Gross farm rental income.** Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42 ▶					7	32,957

Part II Expenses-Farm Rental Property. Do not include personal or living expenses.

8	Car and truck expenses (see Schedule F instructions). Also attach **Form 4562**	8		21	Pension and profit-sharing plans	21	
9	Chemicals	9	1,748	22	Rent or lease:		
10	Conservation expenses (see instructions)	10		a	Vehicles, machinery, and equipment (see instructions)	22a	
11	Custom hire (machine work)	11		b	Other (land, animals, etc.)	22b	
12	Depreciation and section 179 expense deduction not claimed elsewhere	12		23	Repairs and maintenance	23	
				24	Seeds and plants	24	3,057
				25	Storage and warehousing	25	1,226
13	Employee benefit programs other than on line 21 (see Schedule F instructions)	13		26	Supplies	26	
				27	Taxes	27	2,496
				28	Utilities	28	
14	Feed	14		29	Veterinary, breeding, and medicine	29	
15	Fertilizers and lime	15	792				
16	Freight and trucking	16		30	Other expenses (specify):		
17	Gasoline, fuel, and oil	17					
18	Insurance (other than health)	18		a		30a	
19	Interest:			b		30b	
a	Mortgage (paid to banks, etc.)	19a		c		30c	
b	Other	19b		d		30d	
20	Labor hired (less employment credits) (see Schedule F instructions)	20		e		30e	
				f		30f	
				g		30g	

31	**Total expenses.** Add lines 8 through 30g (see instructions) ▶	31	9,319
32	**Net farm rental income or (loss).** Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E, line 40. If the result is a loss, you **must** go on to line 33	32	23,638
33	If line 32 is a loss, check the box that describes your investment in this activity (see instructions) ▶	33a [ ] All investment is at risk. 33b [ ] Some invest. is not at risk.	
	You may have to complete **Form 8582** to determine your deductible loss, regardless of which box you checked (see instructions). If you checked box 33b, you **must** complete **Form 6198** before going to Form 8582. In either case, enter the **deductible loss** here and on Schedule E, line 40	33c	

For Paperwork Reduction Act Notice, see instructions on back.

DAA

Form **4835** (2006)

P5373

Form **1040** | **Qualified Dividends and Capital Gain Tax Worksheet** | **2006**

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

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

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

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

1.	Enter the amount from Form 1040, line 43			1. 98,088	
2.	Enter the amount from Form 1040, line 9b	2. 15,420			
3.	Are you filing Schedule D? ☒ **Yes.** Enter the **smaller** of line 15 or 16 of Schedule D, but do not enter less than -0- ☐ **No.** Enter the amount from Form 1040, line 13	3. 19,562			
4.	Add lines 2 and 3	4. 34,982			
5	If you are claiming investment interest expense on Form 4952, enter the amount from line 4g of that form. Otherwise, enter -0-	5.			
6.	Subtract line 5 from line 4. If zero or less, enter -0-			6. 34,982	
7.	Subtract line 6 from line 1. If zero or less, enter -0-			7. 63,106	
8.	Enter the **smaller** of: • The amount on line 1, **or** • $30,650 if single or married filing separately • $61,300 if married filing jointly or qualifying widow(er), or • $41,050 if head of household			8 61,300	
9.	Is the amount on line 7 equal to or more than the amount on line 8? ☒ **Yes.** Skip lines 9 through 11; go to line 12 and check the "No" box ☐ **No.** Enter the amount from line 7			9.	
10.	Subtract line 9 from line 8			10.	
11.	Multiply line 10 by 5% (.05)				11.
12.	Are the amounts on lines 6 and 10 the same? ☐ **Yes.** Skip lines 12 through 15; go to line 16 ☒ **No.** Enter the **smaller** of line 1 or line 6			12. 34,982	
13.	Enter the amount from line 10 (if line 10 is blank, enter -0-)			13.	
14.	Subtract line 13 from line 12			14. 34,982	
15.	Multiply line 14 by 15% (.15)				15. 5,247
16.	Figure the tax on the amount on line 7. Use the Tax Table or Tax Computation Worksheet, whichever applies				16. 8,896
17.	Add lines 11, 15, and 16				17. 14,143
18.	Figure the tax on the amount on line 1. Use the Tax Table or Tax Computation Worksheet, whichever applies				18. 17,634
19	**Tax on all taxable income.** Enter the **smaller** of line 17 or line 18. Also include this amount on Form 1040, line 44				19. 14,143

P5374

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

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

Documents for: BRUNSTING, NELVA E

Tax Documents

IA Tax Return (12/31/07) - IA Form 1040 Page 1
IA Tax Return (12/31/07) - IA Form 1040 Page 2
IA Tax Return (12/31/07) - IA Schedule A
IA Tax Return (12/31/07) - IA Schedule B
IA Tax Return (12/31/07) - IA Form 126
IA Tax Return (12/31/07) - IA Form 6251
IA Tax Return (12/31/07) - IA Required Statements

000065

IA 1040 Iowa Individual Income Tax Long Form 2007

or fiscal year beginning _____ 2007 and ending _____

STEP 1: Fill in all spaces. You MUST fill in your Social Security Number.

Your last name	Your first name/middle initial	Your Social Security Number
A. BRUNSTING	ELMER H	282-32-8905
Spouse's last name	**Spouse's first name/middle initial**	**Spouse's Social Security Number**
B. BRUNSTING	NELVA E	481-30-4685

[X] Check this box if you or your spouse were 65 or older as of 12/31/07.

Current mailing address (number and street, apartment, lot or suite number) or PO Box: 13630 PINEROCK LN

City, State, ZIP: HOUSTON TX 77079-5914

Are your name, your spouse's name, if applicable, and your address the same as on last year's return? [X] YES [ ] NO

Your Occupation: RETIRED

Spouse's Occupation: RETIRED

Residence on 12/31/07: County No. 00 Sch.Dist.No. 0000

School District Name

STEP 2 Filing Status: Mark one box only.

1		Single: Were you claimed as a dependent on another person's Iowa return? [ ] YES [ ] NO ▲
2		Married filing a joint return. (Two-income families may benefit by using status 3 or 4)
3	X	Married filing separately on this combined return. Spouse use column B.
4		Married filing separate returns. Spouse's name: SSN: ▲ Income: $
5		Head of household with qualifying person. If qualifying person is not claimed as a dependent on this return, enter the person's name and Social Security Number below.
6		Qualifying widow(er) with dependent child. Name: SSN:

STEP 3 Exemptions

YOU (& spouse IF filing jointly)	a.	**Personal Credit:** Enter 1 (Enter 2 if filing joint or head of household)	▲ 1	X $ 40	= $ 40
	b.	Enter 1 for each spouse who is **65 or older** and/or 1 for each spouse who is **blind**	▲ 1	X $ 20	= $ 20
	c.	**Dependents:** Enter 1 for each dependent	▲	X $ 40	= $
	d.	Enter first names of dependents here:		e. TOTAL $	60
SPOUSE (IF filing status 3)	a.	**Personal Credit:** Enter 1	▲ 1	X $ 40	= $ 40
	b.	Enter 1 if **65 or older** and/or 1 if **blind**	▲ 1	X $ 20	= $ 20
	c.	**Dependents:** Enter 1 for each dependent	▲	X $ 40	= $
	d.	Enter first names of dependents here:		e. TOTAL $	60

			B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
STEP 4	1.	Wages, salaries, tips, etc.	1.			
	2.	Taxable interest income. If more than $1,500, complete Sch. B	2. 2,699	2,701		
Figure your gross income	3.	Ordinary dividend income. If more than $1,500, complete Sch. B	3. 10,709	10,712		
	4.	Alimony received	4.			
	5.	Business income/(loss) from Federal Schedule C or C-EZ	5.			
	6.	Capital gain/(loss) from Federal Schedule D	6. 2,203	2,203		
	7.	Other gains/(losses) from Federal form 4797	7.			
	8.	Taxable IRA distributions	8. 1,416	2,700		
	9.	Taxable pensions and annuities	9.	20,696		
	10.	Rents, royalties, partnerships, estates, etc.	10.	25,335		
	11.	Farm income/(loss) from Federal Schedule F	11.			
	12.	Unemployment compensation	12.			
	13.	Taxable Social Security benefits	13. 2,709	7,070		
	14.	Other income, gambling income, bonus depreciation adjustment	14.			
	15.	**GROSS INCOME.** ADD lines 1-14		15.	19,736 ▲	71,417
STEP 5	16.	Payments to an IRA, KEOGH or SEP	16.			
	17.	One-half of self-employment tax	17.			
Figure your adjustments to income	18.	Health insurance deduction	18. 1,270	1,270		
	19.	Penalty on early withdrawal of savings	19.			
	20.	Alimony paid	20.			
	21.	Pension/retirement income exclusion	21. 685 ▲	11,315		
	22.	Moving expense deduction from Federal form 3903	22.			
	23.	Iowa capital gains deduction.	23. ▲			
	24.	Other adjustments	24.			
	25.	Total adjustments. ADD lines 16-24		25.	1,955 ▲	12,585
	26.	**NET INCOME.** SUBTRACT line 25 from line 15		26.	17,781 ▲	58,832
STEP 6	27.	Federal income tax refund / overpayment received in 2007	27. 541 ▲	1,316		
Figure your Federal tax addition and deduction	28.	Self-employment/household employment taxes	28. ▲			
	29.	Addition for Federal taxes. ADD lines 27 and 28		29.	541	1,316
	30.	Total. ADD lines 26 and 29		30.	18,322	60,148
	31.	Federal tax withheld	31. ▲			
	32.	Federal estimated tax payments made in 2007	32. 3,605 ▲	11,015		
	33.	Additional Federal tax paid in 2007 for 2006 and prior years	33. ▲			
	34.	Deduction for Federal taxes. ADD lines 31, 32, and 33		34.	3,605	11,015
	35.	**BALANCE.** SUBTRACT line 34 from line 30. Enter here and on line 36, side 2		35.	14,717	49,133

Staple W-2's, payment, and voucher here.

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P5376

41-001a (6/27/07) L07

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000065 ELMER H & NELVA E BRUNSTING 282-32-8905

2007 IA 1040, page 2

			B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
STEP 7 Figure your taxable income	36. BALANCE. From side 1, line 35.				36. 14,717	49,133
	37. Total itemized deductions from Federal Schedule A. Taxpayers with bonus depreciation must use Iowa Schedule A	37.			Complete lines 37-40 ONLY if you itemize.	
	38. Iowa income tax if included in line 5 of Federal Schedule A	38.				
	39. BALANCE. Subtract line 38 from line 37 or enter the amount of itemized deductions from the Iowa Schedule A	39.	1,170	3,873		
	40. Other deductions.	40.				
	41. Deduction. Check one box. [X] Itemized. Add lines 39 and 40. [ ] Standard.				41. 1,170	3,873
	42. **TAXABLE INCOME.** SUBTRACT line 41 from line 36.				42. 13,547	45,260
STEP 8 Figure your tax, credits and checkoff contributions	43. Tax from tables or alternate tax	43.	470	2,618		
	44. Iowa lump-sum tax. 25% of Federal tax from form 4972.	44.				
	45. Iowa minimum tax. Attach IA 6251.	45.				
	46. Total tax. ADD lines 43, 44 and 45.				46. 470	2,618
	47. Total exemption credit amount(s) from Step 3, side 1	47.	60	60		
	48. Tuition and textbook credit.	48.				
	49. Total credits. ADD lines 47 and 48.				49. 60	60
	50. BALANCE. SUBTRACT line 49 from line 46. If less than zero, enter zero.				50. 410	2,558
	51. Credit for nonresident or part-year resident. Attach IA 126 and Federal return.				51. 410	1,457
	52. BALANCE. SUBTRACT line 51 from 50. If less than or equal to zero, enter zero.				52. 0	1,101
	53. Other nonrefundable Iowa credits. Attach IA 148 Tax Credits Schedule.				53.	
	54. BALANCE. SUBTRACT line 53 from line 52.				54.	1,101
	55. School district surtax/EMS surtax. (take percentage from table, multiply by line 54).				55. 0	0
	56. Total Tax. ADD lines 54 and 55.				56.	1,101
	57. Total tax before contributions. ADD Columns A & B on line 56 and enter here.				57.	1,101
	58. Contributions. Contributions will reduce your refund or add to the amount you owe. Amounts must be in whole dollars. Fish/Wildlife 58a: State Fair 58b: Firefighters/Keep Iowa Beautiful 58c: Veterans 58d: Enter total.				58.	
	59. **TOTAL TAX AND CONTRIBUTIONS.** ADD lines 57 and 58.				59.	1,101
STEP 9 Figure your credits	60. Iowa income tax withheld.	60.				
	61. Estimate and voucher payments made for tax year 2007	61.	242	606		
	62. Out-of-state tax credit. Attach IA 130.	62.				
	63. Motor fuel tax credit. Attach IA 4136.	63.				
	64. Check One: [ ] Child and dependent care credit **OR** [ ] Early childhood development credit	64.				
	65. Iowa earned income credit: **7.0% (.07) of Federal credit**	65.				
	66. Other refundable credits. Attach IA 148 Tax Credits Schedule.	66.				
	67. TOTAL. ADD lines 60-66.	67.	242	606		
	68. **TOTAL CREDITS.** ADD columns A and B on line 67 and enter here.				68.	848
STEP 10 Figure your refund or amount you owe	69. If line 68 is more than line 59, SUBTRACT line 59 from line 68. This is the amount you overpaid.				69.	
	70. Amount of line 69 to be **REFUNDED**				REFUND 70.	
	Mail return to Iowa Income Tax - Refund Processing, Hoover State Office Bldg, Des Moines IA 50319-0120					
	71. Amount of line 69 to be **applied to your 2008 estimated tax**	71.				
	72. If line 68 is less than line 59, SUBTRACT line 68 from line 59. This is the AMOUNT OF TAX YOU OWE.				72.	253
	73. Penalty for underpayment of estimated tax. From IA 2210 or IA 2210F. [ ] Check if annualized income method is used				73.	
	74. Penalty and interest. 74a. Penalty. 74b. Interest ADD Enter total				74.	
	75. **TOTAL AMOUNT DUE.** ADD lines 72, 73 and 74, and enter here. PAY THIS AMOUNT				75.	253

ePay by credit card or direct debit. Go to www.state.ia.us/tax.
To pay by mail: Iowa Income Tax - Document Processing, PO Box 9187, Des Moines IA 50306-9187. Make check payable to Treasurer, State of Iowa

STEP 11 POLITICAL CHECKOFF. This checkoff does not increase the amount of tax you owe or decrease your refund.

SPOUSE	YOURSELF
$1.50 to Democratic Party [ ]	[ ] $1.50 to Democratic Party
$1.50 to Republican Party [ ]	[ ] $1.50 to Republican Party
$1.50 to Campaign Fund [ ]	[ ] $1.50 to Campaign Fund

STEP 12 NEXT YEAR, Would you like to receive a booklet? This option is not available to electronic filers.
0. [ ] Yes
1. [ ] No

STEP 13 COW-CALF REFUND Attach IA 132.
Do NOT use these amounts to increase your overpayment (line 69) or reduce the amount you owe (line 72).
Spouse: $
You: $

STEP 14 PLEASE SIGN HERE
- Verify your SSN(s)
- Recheck your math
- Attach all W-2s

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

RICHARD K RIKKERS CPA 4/01/08
Preparer's Signature Date

KROESE & KROESE P.C.
540 NORTH MAIN AVENUE
SIOUX CENTER IA 51250-1824
Address

712-722-3375 42-1277139
Daytime Telephone Number Identification Number

Your Signature Date

Spouse's Signature Date

Daytime Telephone Number

CS **This return is due April 30, 2008.** **Mailing Addresses: See lines 70 and 75 above.** P5377 41-001b (8/22/07)

BRUNSTING003708

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

2007 IA 1040 Schedule A

Iowa Itemized Deductions

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

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

NOTE: If you have Federal Bonus Depreciation, please see the 2007 Expanded Instructions on our Web site.

Do not include health insurance premiums deducted on IA 1040, line 18.

Medical and Dental Expenses	1.	Medical and dental expenses	1.		
	2.	Multiply the amount on Federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation, from line 14 of the IA 1040 by 7.5% (.075). Enter result here.	2.		
	3.	Subtract line 2 from line 1. If less than zero, enter zero.		3.	0
Taxes You Paid	4.	State and Local (Check only one box): a ☐ Other state and local income taxes. Do not include Iowa Income Tax. Include School District Surtax and EMS Surtax paid in 2007 OR b ☐ General sales taxes only from line 5b of the Federal Schedule A.	4.		
	5.	Real estate taxes	5.	1,003	
	6.	Personal property taxes, including vehicle registration	6.	55	
	7.	Other taxes. List the type and amount.	7.		
	8.	Add amounts on lines 4, 5, 6, and 7. Enter the total here.		8.	1,058
Interest You Paid	9a	Home mortgage interest and points reported on Federal form 1098	9a.		
	9b	Home mortgage interest not reported on Federal form 1098	9b.		
	10.	Points not reported on Federal form 1098	10.		
	11.	Qualified mortgage insurance premiums	11.		
	12.	Investment interest. Attach Federal form 4952 if required.	12.		
	13.	Add lines 9a-12. Enter total here.		13.	
Gifts to Charity	14.	Contributions by cash or check. Do not include contributions to Injured Veterans Grant Program (IA 1040 line 24) or School Tuition Organization Tax Credit (IA 1040 line 53)	14.	3,985	
	15.	Other than by cash or check. You must attach Federal form 8283 if more than $500.	15.		
	16.	Carryover from prior year (as adjusted for disallowance of Bonus Depreciation)	16.		
	17.	Add lines 14 through 16. Enter total here.		17.	3,985
Casualty/Theft Loss	18.	Casualty or theft loss(es). Attach Federal form 4684.		18.	
Job Expenses and Misc. Deductions	19.	Unreimbursed employee expenses. Attach Fed. form 2106 or 2106-EZ if required.	19.		
	20.	Tax preparation fees	20.		
	21.	Other expenses. List type and amount. SEE STATEMENT 1	21.	140	
	22.	Add the amounts on lines 19, 20, and 21. Enter the total here.	22.	140	
	23.	Multiply the amount of Federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation, from line 14 of the IA 1040* by 2% (.02). Enter the result here.	23.	2,399	
	24.	Subtract line 23 from line 22. Enter the total. If less than zero, enter zero.		24.	0
Other Misc. Deductions	25.	Other miscellaneous deductions not subject to 2% AGI Limit. List type and amount.		25.	
Total Itemized Deductions	26.	If the amount on Federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation, from line 14 of the IA 1040 is $156,400 or less ($78,200 or less if married filing separately for Federal tax purposes), add lines 3, 8, 13, 17, 18, 24, and 25, and enter the total here. If the amount on Federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation, from line 14 of the IA 1040* is more than $156,400 ($78,200 if married filing separately for Federal tax purposes), you must complete the Iowa Itemized Deductions Worksheet, IA 104, to calculate your total deductions.		26.	5,043

If using filing statuses 1, 2, 5, or 6, enter the amount on Step 7, line 39 of the IA 1040.

				SPOUSE		YOU
Proration of Deductions Between Spouses		**Complete lines 27 through 31 ONLY if you are using filing status 3 or 4.**				
	27.	Enter the Iowa net income of both spouses from IA 1040, line 26.	27b.	17,781	27a.	58,832
	28.	Total Iowa net income, add columns 27a and 27b. Enter the total here.			28.	76,613
	29.	Divide the amount on line 27a by the amount on line 28. Enter the percentage here.			29.	76.791 %
	30.	Multiply line 26 by the percentage on line 29. Enter here and on IA 1040, line 39, Col. A		(YOU)	30.	3,873
	31.	Subtract line 30 from line 26. Enter here and on IA 1040, line 39, Col. B. If you are using filing status 4, enter this amount on line 39, Col. A of your spouse's return.		(SPOUSE)	31.	1,170

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

41-004a (9/13/07)
CS

P5378

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

2007 IA 1040 Schedule B

Interest and Dividend Income

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

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

PART I: INTEREST INCOME

You must complete this part if you received more than $1,500 in interest in 2007. Interest income which should be reported includes earnings from savings and loan associations, mutual savings banks, cooperative banks, credit unions, and bank deposits; State and municipal bonds (see instructions for IA 1040, line 2, Taxable interest Income), and interest from tax refunds. Do not report interest from Federal securities.

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

Interest Income. List Names of All Payers.

Name of Payer	Check one for each payer			AMOUNT
	Taxpayer	Spouse	Joint	
EDWARD JONES			X	2,471
EDWARD JONES			X	2,929
Total Taxable Interest Income. Add the amounts; enter here and on IA 1040, line 2				5,400

PART II: DIVIDEND INCOME

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

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

Dividend Income. List Names of All Payers.

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

41-004b (7/17/07)

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P5379

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

2007 IA 126

Iowa Nonresident and Part-year Resident Credit

Name(s) as shown on page 1 of the IA 1040: ELMER H & NELVA E BRUNSTING

Social Security Number: 282-32-8905

MARK THE APPROPRIATE BOX FOR YOU AND YOUR SPOUSE

You are a nonresident of Iowa [X] ▲

You are a part-year resident of Iowa [ ] ▲
Date moved into Iowa: _____
and/or
Date moved out of Iowa: _____

Your spouse is a nonresident of Iowa [X] ▲

Your spouse is a part-year resident of Iowa [ ] ▲
Date moved into Iowa: _____
and/or
Date moved out of Iowa: _____

YOU MUST FILE THIS FORM IF...

- You are a nonresident of Iowa with income from Iowa sources, or
- You are a part-year Iowa resident

- Attach this form and a copy of your Federal return to your Iowa return. (IA 1040)
- Report only Iowa-source income on the IA 126.
- You may benefit by using filing status 3 or 4.

		IOWA-SOURCE INCOME	
		B. SPOUSE Filing Status 3 Only	**A.** YOU OR JOINT
1. Wages, salaries, tips, etc.	1.		
2. Taxable interest income	2.		
3. Ordinary dividend income	3.		
4. Alimony received	4.		
5. Business income or (loss)	5.		
6. Capital gain or (loss)	6.		
7. Other gains or (losses)	7.		
8. Taxable IRA distributions	8.		
9. Taxable pensions and annuities	9.		
10. Rents, royalties, partnerships, estates, etc.	10.		25,335
11. Farm income or (loss)	11.		
12. Unemployment compensation	12.		
13. Taxable Social Security benefits.	13.		
14. Other income, gambling income, bonus depreciation adjustment	14.		
15. **GROSS INCOME.** ADD lines 1-14.	15.		▲ 25,335
16. Payments to an IRA, KEOGH or SEP while an Iowa resident	16.		
17. Deduction for self-employment tax	17.		
18. Health insurance deduction	18.		
19. Penalty on early withdrawal of savings	19.		
20. Alimony paid	20.		
21. Pension/retirement income exclusion	21.		
22. Moving expense deduction into Iowa only	22.		
23. Iowa capital gains deduction	23.		
24. Other adjustments	24.		
25. Total adjustments. ADD lines 16-24.	25.		▲
26. **IOWA NET INCOME.** SUBTRACT line 25 from line 15.	26.		25,335
27. All-source net income from line 26, IA 1040	27.	17,781	58,832
		100.0%	100.0%
28. Iowa income percentage: Divide line 26 by line 27 and enter percentage.	28.	%	43.06 %
29. Nonresident/part-year resident credit percentage: Subtract the percentage on line 28 from 100.0%.	29.	100.00 %	56.94 %
30. Iowa tax on total income from line 43, IA 1040	30.	470	2,618
31. Total credits from line 49, IA 1040	31.	60	60
32. Tax after credits. Subtract line 31 from line 30.	32.	410	2,558
33. Nonresident/part-year resident tax credit. Multiply line 32 by the percentage on line 29.	33.	410	1,457

ENTER THIS AMOUNT ON LINE 51 OF IA 1040

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

IA 6251 2007

Iowa Minimum Tax Computation

Name(s) as shown on IA 1040 (or IA 1041):	Social Security No.
ELMER H BRUNSTING	282-32-8905

PART I: Adjustments and Preferences, see instructions

If you itemized deductions on Schedule A, start on line 1. If you did not itemize on your IA 1040, start on line 7.

1. Medical and dental (line 2, federal form 6251)	1.	
2. Taxes (line 3, federal form 6251 less any Iowa income tax included on that line)	2.	1,058
3. Certain interest on a home mortgage not used to build, buy, or improve your home (line 4, federal form 6251)	3.	
4. Miscellaneous itemized deductions (line 5, federal form 6251)	4.	
5. Refund of taxes (line 7, federal form 6251 less any Iowa income tax included on that line)	5.	
6. Investment interest (line 8, federal form 6251 less interest and expense related to private activity bonds issued after 8/7/86)	6.	0
7. Post - 1986 depreciation (line 17, federal form 6251)	7.	
8. Adjusted gain or loss (line 16, federal form 6251)	8.	
9. Incentive stock options (line 13, federal form 6251)	9.	
10. Passive activities (line 18, federal form 6251)	10.	
11. Beneficiaries of estates and trusts (line 14, federal form 6251)	11.	

12. Enter the amount for each corresponding item from federal form 6251. Enter total on line 12.

a. Circulation expenditures (ln. 20)	a.		h. Patron's adjustment	h.	
b. Depreciation (pre-1987)	b.		i. Pollution control facilities	i.	
c. Installment sales (line 24)	c.		j. Research and experimental (line 23)	j.	
d. Large partnerships (line 15)	d.		k. Section 1202 exclusion (line 12)	k.	
e. Long-term contracts (line 21)	e.		l. Tax shelter farm activities	l.	
f. Loss limitations (line 19)	f.		m. Related adjustments (see instr.) (line 26)	m.	0
g. Mining costs (line 22)	g.			12.	

13. **Total Adjustments and Preferences.** Combine lines 1 through 12	13.	1,058

PART II: Alternative Minimum Taxable Income

14. Taxable income (from IA 1040, line 42; or IA 1041, line 22)	14.	45,260
15. Net operating loss deduction. Do not enter as a negative amount	15.	
16. If federal AGI, plus any IA Bonus Depreciation adjustment is more than $156,400 (more than $78,200 if married filing separately for federal purposes), see instructions for amount to enter on this line	16.	( )
17. Combine lines 14, 15 and 16	17.	45,260
18. Add lines 13 and 17	18.	46,318
19. Alternative tax net operating loss deduction (see instructions)	19.	
20. Alternative Minimum Taxable Income. Subtract line 19 from line 18	20.	46,318

PART III: Exemption Amount and Alternative Minimum Tax

21. Enter $35,000 (*$17,500 if filing status 3 or 4; $26,000 if single, head of household or qualifying widow(er))	21.	17,500
22. Enter $150,000 (*$75,000 if filing status 3 or 4; $112,500 if single, head of household or qualifying widow(er))	22.	75,000
23. Subtract line 22 from line 20. If the result is zero or less, enter zero	23.	0
24. Multiply line 23 by 25% (0.25)	24.	
25. Subtract line 24 from line 21. If result is zero or less, enter zero	25.	17,500
26. Subtract line 25 from line 20	26.	28,818
27. Multiply line 26 by 6.7% (0.067)	27.	1,931
28. Regular tax after credits. See instructions.	28.	2,558
29. Iowa Minimum Tax. Subtract line 28 from line 27, enter here and on IA 1040, line 45 (or IA 1041, line 25.) See instructions for Minimum Tax Limited to Net Worth. If less than zero, enter zero	29.	0

PART IV: NONRESIDENTS AND PART-YEAR RESIDENTS ONLY - Complete lines 30 - 33.

30. Enter Iowa net income plus Iowa adjustments and preferences (see instructions). If less than zero, enter zero.	30.	25,335
31. Total net income plus total adjustments and preferences (see instructions)	31.	59,890
32. Divide line 30 by line 31 and enter the result to three (3) decimal places	32.	0.423
33. Iowa Minimum Tax. Multiply line 29 by line 32. Enter here and on IA 1040, line 45 (or IA 1041, line 25). See instruction for Minimum Tax Limited to Net Worth. If less than zero, enter zero.	33.	0

* Exemption levels of $17,500 and $75,000 on lines 21 and 22, respectively, also apply to an estate or trust.

CS

P5381 (7/23/07)

Iowa Statements

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

Description	Amount
OTHER INVESTMENT EXPENSE	$ 40
SAFE DEPOSIT BOX	100
TOTAL	$ 140

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

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

Documents for: BRUNSTING, NELVA E

Tax Documents

US Tax Return (12/31/07) - Form 1040 Page 1
US Tax Return (12/31/07) - Form 1040 Page 2
US Tax Return (12/31/07) - Schedule B
US Tax Return (12/31/07) - Schedule D Page 1
US Tax Return (12/31/07) - Schedule D Page 2
US Tax Return (12/31/07) - Schedule E Page 2
US Tax Return (12/31/07) - Form 6251 Page 1
US Tax Return (12/31/07) - Form 6251 Page 2
US Tax Return (12/31/07) - Form 4835 - SHARE CROP
US Tax Return (12/31/07) - Capital Gain Tax Worksheet

P5383

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Form **1040** Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return 2007
(99) IRS Use Only—Do not write or staple in this space.

For the year Jan. 1-Dec. 31, 2007, or other tax year beginning , 2007, ending , 20 | OMB No. 1545-0074

Label (See instructions on page 12.) **Use the IRS label.** Otherwise, please print or type. **Presidential Election Campaign** ▶ Check here if you, or your spouse if filing jointly, want $3 to go to this fund (see page 12) ▶ ☐ You ☐ Spouse

LABEL HERE

Your first name and initial	Last name	Your social security number
ELMER H	BRUNSTING	282-32-8905
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
NELVA E	BRUNSTING	481-30-4685
Home address (number and street). If you have a P.O. box, see page 12.	Apt. no.	You **must** enter your SSN(s) above.
13630 PINEROCK LN		
City, town or post office, state, and ZIP code. If you have a foreign address, see page 12.		Checking a box below will not change your tax or refund.
HOUSTON TX 77079-5914		

Filing Status Check only one box.

1 ☐ Single
2 ☒ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
4 ☐ Head of household (with qualifying person). (See page 13.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) with dependent child (see page 14)

Exemptions

6a ☒ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a
b ☒ **Spouse**

Boxes checked on 6a and 6b: 2

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if qual. child for child tax cr. (see page 15)
			☐
			☐
			☐

If more than four dependents, see page 15.

No. of children on 6c who:
- lived with you
- did not live with you due to divorce or separation (see page 16)

Dependents on 6c not entered above

d Total number of exemptions claimed — Add numbers on lines above ▶ 2

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 19.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

7	Wages, salaries, tips, etc. Attach Form(s) W-2		7	
8a	**Taxable** interest. Attach Schedule B if required		8a	19,504
b	**Tax-exempt** interest. **Do not** include on line 8a	8b 2,929		
9a	Ordinary dividends. Attach Schedule B if required		9a	21,421
b	Qualified dividends (see page 19)	9b 16,420		
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 20)		10	
11	Alimony received		11	
12	Business income or (loss). Attach Schedule C or C-EZ		12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐		13	4,406
14	Other gains or (losses). Attach Form 4797		14	
15a	IRA distributions	15a	b Taxable amount (see page 21)	15b 4,116
16a	Pensions and annuities	16a	b Taxable amount (see page 22)	16b 20,696
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		17	25,335
18	Farm income or (loss). Attach Schedule F		18	
19	Unemployment compensation		19	
20a	Social security benefits	20a 28,762	b Taxable amount (see page 24)	20b 24,448
21	Other income. List type and amount (see page 24)		21	
22	Add the amounts in the far right column for lines 7 through 21. This is your **total income** ▶		22	119,926

Adjusted Gross Income

23	Educator expenses (see page 26)	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25	Health savings account deduction. Attach Form 8889	25	
26	Moving expenses. Attach Form 3903	26	
27	One-half of self-employment tax. Attach Schedule SE	27	
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction (see page 26)	29	
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid b Recipient's SSN ▶	31a	
32	IRA deduction (see page 27)	32	
33	Student loan interest deduction (see page 30)	33	
34	Tuition and fees deduction. Attach Form 8917	34	
35	Domestic production activities deduction. Attach Form 8903	35	
36	Add lines 23 through 31a and 32 through 35	36	
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶	37	119,926

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 83.

DAA

P5384 Form 1040 (2007)

BRUNSTING003715

Tax and Credits

38	Amount from line 37 (adjusted gross income)	38	119,926
39a	Check if: [X] You were born before January 2, 1943, [ ] Blind. [X] Spouse was born before January 2, 1943, [ ] Blind. Total boxes checked ▶ 39a 2		
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here ▶ 39b [ ]		
40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)	40	12,800
41	Subtract line 40 from line 38	41	107,126
42	If line 38 is $117,300 or less, multiply $3,400 by the total number of exemptions claimed on line 6d. If line 38 is over $117,300, see the worksheet on page 33	42	6,800
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	100,326
44	**Tax** (see page 33). Check if any tax is from: a [ ] Form(s) 8814 b [ ] Form 4972 c [ ] Form(s) 8889	44	15,853
45	**Alternative minimum tax** (see page 36). Attach Form 6251	45	
46	Add lines 44 and 45 ▶	46	15,853
47	Credit for child and dependent care expenses. Attach Form 2441 — 47		
48	Credit for the elderly or the disabled. Attach Schedule R — 48		
49	Education credits. Attach Form 8863 — 49		
50	Residential energy credits. Attach Form 5695 — 50		
51	Foreign tax credit. Attach Form 1116 if required — 51 7		
52	Child tax credit (see page 39). Attach Form 8901 if required — 52		
53	Retirement savings contributions credit. Attach Form 8880 — 53		
54	Credits from: a [ ] Form 8396 b [ ] Form 8859 c [ ] Form 8839 — 54		
55	Other credits: a [ ] Form 3800 b [ ] Form 8801 c [ ] Form _____ — 55		
56	Add lines 47 through 55. These are your **total credits**	56	7
57	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0- ▶	57	15,846

Standard Deduction for-
- People who checked any box on line 39a or 39b **or** who can be claimed as a dependent, see page 31.
- All others:

Single or Married filing separately, $5,350

Married filing jointly or Qualifying widow(er), $10,700

Head of household, $7,850

Other Taxes

58	Self-employment tax. Attach Schedule SE	58	
59	Unreported social security and Medicare tax from: a [ ] Form 4137 b [ ] Form 8919	59	
60	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	60	
61	Advance earned income credit payments from Form(s) W-2, box 9	61	
62	Household employment taxes. Attach Schedule H	62	
63	Add lines 57 through 62. This is your **total tax** ▶	63	15,846

Payments

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099 — 64		
65	2007 estimated tax payments and amount applied from 2006 return — 65 14,160		
66a	**Earned income credit (EIC)** — 66a		
b	Nontaxable combat pay election ▶ 66b		
67	Excess social security and tier 1 RRTA tax withheld (see page 59) — 67		
68	Additional child tax credit. Attach Form 8812 — 68		
69	Amount paid with request for extension to file (see page 59) — 69		
70	Payments from: a [ ] Form 2439 b [ ] Form 4136 c [ ] Form 8885 — 70		
71	Refundable credit for prior year minimum tax from Form 8801, line 27 — 71		
72	Add lines 64, 65, 66a, and 67 through 71. These are your **total payments** ▶	72	14,160

Refund

Direct deposit? See page 59 and fill in 74b, 74c, and 74d, or Form 8888.

73	If line 72 is more than line 63, subtract line 63 from line 72. This is the amount you **overpaid**	73	
74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ [ ]	74a	
▶ b	Routing number 111000025 ▶ c Type: [X] Checking [ ] Savings		
▶ d	Account number 008519001143		
75	Amount of line 73 you want **applied to your 2008 estimated tax** ▶ 75		

Amount You Owe

76	**Amount you owe.** Subtract line 72 from line 63. For details on how to pay, see page 60 ▶	76	1,686
77	Estimated tax penalty (see page 61) — 77		

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 61)? [X] **Yes.** Complete the following. [ ] **No**

Designee's name ▶ PREPARER Personal identification number (PIN) ▶ Phone no. ▶

Sign Here

Joint return? See page 13. Keep a copy for your records.

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

Your signature	Date	Your occupation	Daytime phone number
		RETIRED	
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	
		RETIRED	

Paid Preparer's Use Only

Preparer's signature ▶ RICHARD K RIKKERS CPA	Date 4/01/08	Check if self-employed [ ]	Preparer's SSN or PTIN P00144154
Firm's name (or yours if self-employed), address, and ZIP code ▶ KROESE & KROESE P.C. 540 NORTH MAIN AVENUE SIOUX CENTER IA 51250-1824		EIN 42-1277139	Phone no. 712-722-3375

Name(s) shown on Form 1040. Do not enter name and social security number if shown on other side.
ELMER H & NELVA E BRUNSTING

Your social security number
282-32-8905

Schedule B—Interest and Ordinary Dividends

Attachment Sequence No. 08

Part I Interest

(See page B-1 and the instructions for Form 1040, line 8a.)

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

			Amount
1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also, show that buyer's social security number and address ▶		
	BANK OF AMERICA	1	16,953
	DEPT OF TREASURY H BONDS	1	80
	EDWARD JONES	1	2,471
2	Add the amounts on line 1	2	19,504
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	
4	Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a ▶	4	19,504

Note. If line 4 is over $1,500, you must complete Part III.

Part II Ordinary Dividends

(See page B-1 and the instructions for Form 1040, line 9a.)

Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

			Amount
5	List name of payer ▶		
	CHEVRON CORPORATION	5	3,851
	DEERE & CO	5	1,063
	EDWARD JONES	5	16,507
6	Add the amounts on line 5. Enter the total here and on Form 1040, line 9a ▶	6	21,421

Note. If line 6 is over $1,500, you must complete Part III.

Part III Foreign Accounts and Trusts

(See page B-2.)

You must complete this part if you **(a)** had over $1,500 of taxable interest or ordinary dividends; or **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

		Yes	No
7a	At any time during 2007, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See page B-2 for exceptions and filing requirements for Form TD F 90-22.1		X
b	If "Yes," enter the name of the foreign country ▶		
8	During 2007, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See page B-2		X

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SCHEDULE D (Form 1040)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

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

OMB No. 1545-0074
2007
Attachment Sequence No. **12**

Name(s) shown on return: ELMER H & NELVA E BRUNSTING

Your social security number: 282-32-8905

Part I Short-Term Capital Gains and Losses-Assets Held One Year or Less

	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
1	REGENT BK DAVIE FLA	1/11/07	7/16/07	19,000	19,000	

2	Enter your short-term totals, if any, from Schedule D-1, line 2	2			
3	**Total short-term sales price amounts.** Add lines 1 and 2 in column (d)	3	19,000		
4	Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824			4	
5	Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			5	
6	Short-term capital loss carryover. Enter the amount, if any, from line 10 of your **Capital Loss Carryover Worksheet** on page D-7 of the instructions			6	( )
7	**Net short-term capital gain or (loss).** Combine lines 1 through 6 in column (f)			7	0

Part II Long-Term Capital Gains and Losses-Assets Held More Than One Year

	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
8	29000 SH HOUSEHOLD FINANCE CORP	VARIOUS	6/15/07	29,000	29,000	

9	Enter your long-term totals, if any, from Schedule D-1, line 9	9			
10	**Total long-term sales price amounts.** Add lines 8 and 9 in column (d)	10	29,000		
11	Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824			11	
12	Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			12	
13	Capital gain distributions. See page D-2 of the instructions			13	4,406
14	Long-term capital loss carryover. Enter the amount, if any, from line 15 of your **Capital Loss Carryover Worksheet** on page D-7 of the instructions			14	( )
15	**Net long-term capital gain or (loss).** Combine lines 8 through 14 in column (f). Then go to Part III on the back			15	4,406

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

Schedule D (Form 1040) 2007

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Part III Summary

16	Combine lines 7 and 15 and enter the result	16	4,406

If line 16 is:

- A **gain,** enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.
- A **loss,** skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.
- **Zero,** skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.

17 Are lines 15 and 16 **both** gains?

[X] **Yes.** Go to line 18.

[ ] **No.** Skip lines 18 through 21, and go to line 22.

18 Enter the amount, if any, from line 7 of the **28% Rate Gain Worksheet** on page D-8 of the instructions ▶ 18

19 Enter the amount, if any, from line 18 of the **Unrecaptured Section 1250 Gain Worksheet** on page D-9 of the instructions ▶ 19

20 Are lines 18 and 19 **both** zero or blank?

[X] **Yes.** Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the **Qualified Dividends and Capital Gain Tax Worksheet** on page 35 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR). **Do not** complete lines 21 and 22 below.

[ ] **No.** Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the **Schedule D Tax Worksheet** on page D-10 of the instructions. **Do not** complete lines 21 and 22 below.

21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the **smaller** of:

- The loss on line 16 or
- ($3,000), or if married filing separately, ($1,500)

▶ 21 ( )

Note. When figuring which amount is smaller, treat both amounts as positive numbers.

22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?

[ ] **Yes.** Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the **Qualified Dividends and Capital Gain Tax Worksheet** on page 35 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR).

[ ] **No.** Complete the rest of Form 1040 or Form 1040NR.

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

ELMER H & NELVA E BRUNSTING

Your social security number

282-32-8905

Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations

Note. If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column **(e)** on line 28 and attach **Form 6198.** See page E-1.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? ☐ Yes ☒ No

If you answered "Yes," see page E-6 before completing this section.

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A			☐		☐
B			☐		☐
C			☐		☐
D			☐		☐

	Passive Income and Loss		Nonpassive Income and Loss		
	(f) Passive loss allowed (attach **Form 8582** if required)	(g) Passive income from **Schedule K-1**	(h) Nonpassive loss from **Schedule K-1**	(i) Section 179 expense deduction from **Form 4562**	(j) Nonpassive income from **Schedule K-1**
A					
B					
C					
D					
29a Totals					
b Totals					

30	Add columns (g) and (j) of line 29a	30	
31	Add columns (f), (h), and (i) of line 29b	31	( )
32	**Total partnership and S corporation income or (loss).** Combine lines 30 and 31. Enter the result here and include in the total on line 41 below	32	

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		

	Passive Income and Loss		Nonpassive Income and Loss	
	(c) Passive deduction or loss allowed (attach **Form 8582** if required)	(d) Passive income from **Schedule K-1**	(e) Deduction or loss from **Schedule K-1**	(f) Other income from **Schedule K-1**
A				
B				
34a Totals				
b Totals				

35	Add columns (d) and (f) of line 34a	35	
36	Add columns (c) and (e) of line 34b	36	( )
37	**Total estate and trust income or (loss).** Combine lines 35 and 36. Enter the result here and include in the total on line 41 below	37	

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)-Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from **Schedules Q,** line 2c (see page E-7)	(d) Taxable income (net loss) from **Schedules Q,** line 1b	(e) Income from **Schedules Q,** line 3b

39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below	39	

Part V Summary

40	Net farm rental income or (loss) from **Form 4835.** Also, complete line 42 below	40	25,335
41	**Total income or (loss).** Combine lines 26, 32, 37, 39, & 40. Enter the result here & on Form 1040, line 17, or Form 1040NR, line 18 ▶	41	25,335
42	**Reconciliation of farming and fishing income.** Enter your **gross** farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code T; and Schedule K-1 (Form 1041), line 14, code F (see page E-7)	42	36,761
43	**Reconciliation for real estate professionals.** If you were a real estate professional (see page E-2), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

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Form **6251**

Department of the Treasury
Internal Revenue Service (99)

Alternative Minimum Tax—Individuals

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2007

Attachment Sequence No. **32**

Name(s) shown on Form 1040 or Form 1040NR: ELMER H & NELVA E BRUNSTING

Your social security number: 282-32-8905

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1	119,926
2	Medical and dental. Enter the **smaller** of Schedule A (Form 1040), line 4, **or** 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	2	
3	Taxes from Schedule A (Form 1040), line 9	3	
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions	4	
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	
6	If Form 1040, line 38, is over $156,400 (over $78,200 if married filing separately), enter the amount from line 11 of the **Itemized Deductions Worksheet** on page A-10 of the instructions for Schedule A (Form 1040)	6	( )
7	Tax refund from Form 1040, line 10 or line 21	7	( )
8	Investment interest expense (difference between regular tax and AMT)	8	
9	Depletion (difference between regular tax and AMT)	9	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	
11	Interest from specified private activity bonds exempt from the regular tax	11	684
12	Qualified small business stock (7% of gain excluded under section 1202)	12	
13	Exercise of incentive stock options (excess of AMT income over regular tax income)	13	
14	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	14	
15	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	15	
16	Disposition of property (difference between AMT and regular tax gain or loss)	16	
17	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	17	
18	Passive activities (difference between AMT and regular tax income or loss)	18	0
19	Loss limitations (difference between AMT and regular tax income or loss)	19	0
20	Circulation costs (difference between regular tax and AMT)	20	
21	Long-term contracts (difference between AMT and regular tax income)	21	
22	Mining costs (difference between regular tax and AMT)	22	
23	Research and experimental costs (difference between regular tax and AMT)	23	
24	Income from certain installment sales before January 1, 1987	24	( )
25	Intangible drilling costs preference	25	
26	Other adjustments, including income-based related adjustments	26	
27	Alternative tax net operating loss deduction	27	( )
28	**Alternative minimum taxable income.** Combine lines 1 through 27. (If married filing separately and line 28 is more than $207,500, see page 7 of the instructions.)	28	120,610

Part II Alternative Minimum Tax

29 Exemption. (If this form is for a child under age 18, see page 7 of the instructions.)

IF your filing status is . . .	AND line 28 is not over...	THEN enter on line 29...
Single or head of household	$112,500	$44,350
Married filing jointly or qualifying widow(er)	150,000	66,250
Married filing separately	75,000	33,125

If line 28 is **over** the amount shown above for your filing status, see page 7 of the instructions.

29		29	66,250
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 33 and 35 and skip the rest of Part II	30	54,360
31	• If you are filing Form 2555 or 2555-EZ, see page 8 of the instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; **or** you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 55 here. • **All others:** If line 30 is $175,000 or less ($87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately) from the result.	31	11,843
32	Alternative minimum tax foreign tax credit (see page 8 of the instructions)	32	7
33	Tentative minimum tax. Subtract line 32 from line 31	33	11,836
34	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 51). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Schedule J (see page 9 of the instructions)	34	15,846
35	**Alternative minimum tax.** Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	0

For Paperwork Reduction Act Notice, see page 10 of the instructions.

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Part III Tax Computation Using Maximum Capital Gains Rates

36	Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet on page 8 of the instructions		36	54,360
37	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet on page D-10 of the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see page 9 of the instructions). If you are filing Form 2555 or 2555-EZ, see page 10 of the instructions for the amount to enter	37 20,826		
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see page 9 of the instructions). If you are filing Form 2555 or 2555-EZ, see page 10 of the instructions for the amount to enter	38		
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the **smaller** of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see page 10 of the instructions for the amount to enter	39 20,826		
40	Enter the **smaller** of line 36 or line 39		40	20,826
41	Subtract line 40 from line 36		41	33,534
42	If line 41 is $175,000 or less ($87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately) from the result ▶		42	8,719
43	Enter: • $63,700 if married filing jointly or qualifying widow(er), • $31,850 if single or married filing separately, or • $42,650 if head of household. ▶	43 63,700		
44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet on page D-10 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0-	44 79,500		
45	Subtract line 44 from line 43. If zero or less, enter -0-	45 0		
46	Enter the **smaller** of line 36 or line 37	46 20,826		
47	Enter the **smaller** of line 45 or line 46	47		
48	Multiply line 47 by 5% (.05) ▶		48	
49	Subtract line 47 from line 46	49 20,826		
50	Multiply line 49 by 15% (.15) ▶		50	3,124
	If line 38 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise, go to line 51.			
51	Subtract line 46 from line 40	51		
52	Multiply line 51 by 25% (.25) ▶		52	
53	Add lines 42, 48, 50, and 52		53	11,843
54	If line 36 is $175,000 or less ($87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately) from the result		54	14,134
55	Enter the **smaller** of line 53 or line 54 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet on page 8 of the instructions		55	11,843

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Form **4835**

Department of the Treasury
Internal Revenue Service

Farm Rental Income and Expenses

(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))

(Income not subject to self-employment tax)

▶ **Attach to Form 1040 or Form 1040NR.** ▶ **See instructions on back.**

OMB No. 1545-0074

2007

Attachment Sequence No. **37**

Name(s) shown on tax return: ELMER H & NELVA E BRUNSTING

Your social security number: 282-32-8905

Employer ID number (EIN), if any:

A Did you actively participate in the operation of this farm during 2007 (see instructions)? [X] Yes [ ] No

Part I Gross Farm Rental Income—Based on Production. Include amounts converted to cash or the equivalent.

1	Income from production of livestock, produce, grains, and other crops				1	34,588
2a	Cooperative distributions (Form(s) 1099-PATR)	2a	728	2b Taxable amount	2b	728
3a	Agricultural program payments (see instructions)	3a	1,445	3b Taxable amount	3b	1,445
4	Commodity Credit Corporation (CCC) loans (see instructions):					
a	CCC loans reported under election				4a	
b	CCC loans forfeited	4b		4c Taxable amount	4c	
5	Crop insurance proceeds and federal crop disaster payments (see instructions):					
a	Amount received in 2007	5a		5b Taxable amount	5b	
c	If election to defer to 2008 is attached, check here ▶ [ ]			5d Amount deferred from 2006	5d	
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)				6	
7	**Gross farm rental income.** Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42 ▶				7	36,761

Part II Expenses—Farm Rental Property. Do not include personal or living expenses.

8	Car and truck expenses (see Schedule F instructions). Also attach **Form 4562**	8		21	Pension and profit-sharing plans	21	
9	Chemicals	9	1,718	22	Rent or lease:		
10	Conservation expenses (see instructions)	10		a	Vehicles, machinery, and equipment (see instructions)	22a	
11	Custom hire (machine work)	11		b	Other (land, animals, etc.)	22b	
12	Depreciation and section 179 expense deduction not claimed elsewhere	12		23	Repairs and maintenance	23	
				24	Seeds and plants	24	3,535
				25	Storage and warehousing	25	
13	Employee benefit programs other than on line 21 (see Schedule F instructions)	13		26	Supplies	26	
				27	Taxes	27	2,529
				28	Utilities	28	
14	Feed	14		29	Veterinary, breeding, and medicine	29	
15	Fertilizers and lime	15	3,644				
16	Freight and trucking	16		30	Other expenses (specify):		
17	Gasoline, fuel, and oil	17					
18	Insurance (other than health)	18		a		30a	
19	Interest:			b		30b	
a	Mortgage (paid to banks, etc.)	19a		c		30c	
b	Other	19b		d		30d	
20	Labor hired (less employment credits) (see Schedule F instructions)	20		e		30e	
				f		30f	
				g		30g	

31	**Total expenses.** Add lines 8 through 30g (see instructions) ▶	31	11,426
32	**Net farm rental income or (loss).** Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E, line 40. If the result is a loss, you **must** go on to line 33	32	25,335
33	If line 32 is a loss, check the box that describes your investment in this activity (see instructions) ▶	33a [ ] All investment is at risk. 33b [ ] Some investment is not at risk.	
	You may have to complete **Form 8582** to determine your deductible loss, regardless of which box you checked (see instructions). If you checked box 33b, you **must** complete **Form 6198** before going to Form 8582. In either case, enter the **deductible loss** here and on Schedule E, line 40	33c	

For Paperwork Reduction Act Notice, see instructions on back.

DAA

Form **4835** (2007)

P5392

BRUNSTING003723

Form **1040** | **Qualified Dividends and Capital Gain Tax Worksheet** | **2007**

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

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

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

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

1.	Enter the amount from Form 1040, line 43			1.	100,326
2.	Enter the amount from Form 1040, line 9b	2.	16,420		
3.	Are you filing Schedule D? [X] **Yes.** Enter the **smaller** of line 15 or 16 of Schedule D, but do not enter less than -0- [ ] **No.** Enter the amount from Form 1040, line 13	3.	4,406		
4.	Add lines 2 and 3	4.	20,826		
5.	If you are claiming investment interest expense on Form 4952, enter the amount from line 4g of that form. Otherwise, enter -0-	5.			
6.	Subtract line 5 from line 4. If zero or less, enter -0-			6.	20,826
7.	Subtract line 6 from line 1. If zero or less, enter -0-			7.	79,500
8.	Enter the **smaller** of: • The amount on line 1, **or** • $31,850 if single or married filing separately • $63,700 if married filing jointly or qualifying widow(er), or • $42,650 if head of household			8.	63,700
9.	Is the amount on line 7 equal to or more than the amount on line 8? [X] **Yes.** Skip lines 9 through 11; go to line 12 and check the "No" box [ ] **No.** Enter the amount from line 7			9.	
10.	Subtract line 9 from line 8			10.	
11.	Multiply line 10 by 5% (.05)				11.
12.	Are the amounts on lines 6 and 10 the same? [ ] **Yes.** Skip lines 12 through 15; go to line 16 [X] **No.** Enter the **smaller** of line 1 or line 6			12.	20,826
13.	Enter the amount from line 10 (if line 10 is blank, enter -0-)			13.	
14.	Subtract line 13 from line 12			14.	20,826
15.	Multiply line 14 by 15% (.15)				15. 3,124
16.	Figure the tax on the amount on line 7. Use the Tax Table or Tax Computation Worksheet, whichever applies				16. 12,729
17.	Add lines 11, 15, and 16				17. 15,853
18.	Figure the tax on the amount on line 1. Use the Tax Table or Tax Computation Worksheet, whichever applies				18. 17,929
19.	**Tax on all taxable income.** Enter the **smaller** of line 17 or line 18. Also include this amount on Form 1040, line 44				19. 15,853

P5393

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

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

Documents for: BRUNSTING, NELVA E

Tax Documents

IA Tax Return (12/31/08) - IA Form 1040 Page 1
IA Tax Return (12/31/08) - IA Form 1040 Page 2
IA Tax Return (12/31/08) - IA Schedule A
IA Tax Return (12/31/08) - IA Schedule B
IA Tax Return (12/31/08) - IA Form 126
IA Tax Return (12/31/08) - IA Form 6251
IA Tax Return (12/31/08) - IA Carryover Summary Report

000065

DECEASED

2008 Iowa Individual Income Tax Long Form IA 1040

or fiscal year beginning _____ 2008 and ending _____

STEP 1: Fill in all spaces. You MUST fill in your Social Security Number.

Your last name	Your first name/middle initial
BRUNSTING	ELMER H
Spouse's last name	Spouse's first name/middle initial
BRUNSTING	NELVA E

Current mailing address (number and street, apartment, lot or suite number) or PO Box: 13630 PINEROCK LN

City, State, ZIP: HOUSTON TX 77079-5914

[X] Check this box if you or your spouse were 65 or older as of 12/31/08.

Your Social Security Number ● 282-32-8905

Spouse Social Security Number ● 481-30-4685

Are your name, your spouse's name, if applicable, and your address the same as on last year's return? [X] YES [ ] NO

Residence on 12/31/08 — County No. ● 00 — School District No. ● 0000

Dependent children for whom an exemption is claimed in Step 3

How many have health care coverage? _____ ●

How many do not have health care coverage? _____ ●

STEP 2 Filing Status: Mark one box only.

1		Single: Were you claimed as a dependent on another person's Iowa return? [ ] YES [ ] NO ▲
2		Married filing a joint return. (Two-income families may benefit by using status 3 or 4)
3	X	Married filing separately on this combined return. Spouse use column B.
4		Married filing separate returns. Spouse's name: SSN: ▲ Income: $
5		Head of household with qualifying person. If qualifying person is not claimed as a dependent on this return, enter the person's name and Social Security Number below.
6		Qualifying widow(er) with dependent child. Name: SSN:

STEP 3 Exemptions

YOU (and spouse if filing jointly)	a.	**Personal Credit:** Enter 1 (Enter 2 if filing joint or head of household)	▲ 1	X $ 40	= $	40
	b.	Enter 1 for each spouse who is **65 or older** and/or 1 for each spouse who is **blind**	▲ 1	X $ 20	= $	20
	c.	**Dependents:** Enter 1 for each dependent	▲	X $ 40	= $	
	d.	Enter first names of dependents here:		e. TOTAL $		60
SPOUSE (If filing status 3)	a.	**Personal Credit:** Enter 1	▲ 1	X $ 40	= $	40
	b.	Enter 1 if **65 or older** and/or 1 if **blind**	▲ 1	X $ 20	= $	20
	c.	**Dependents:** Enter 1 for each dependent	▲	X $ 40	= $	
	d.	Enter first names of dependents here:		e. TOTAL $		60

			B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
STEP 4 Figure your gross income	1.	Wages, salaries, tips, etc.	1.			
	2.	Taxable interest income. If more than $1,500, complete Sch. B	2. 1,655	1,656		
	3.	Ordinary dividend income. If more than $1,500, complete Sch. B	3. 9,622	9,695		
	4.	Alimony received	4.			
	5.	Business income/(loss) from federal Schedule C or C-EZ	5.			
	6.	Capital gain/(loss) from federal Schedule D if required for federal purposes	6. -1,500	-1,500		
	7.	Other gains/(losses) from federal form 4797	7.			
	8.	Taxable IRA distributions	8. 1,795	2,431		
	9.	Taxable pensions and annuities	9.	20,716		
	10.	Rents, royalties, partnerships, estates, etc.	10.	30,399		
	11.	Farm income/(loss) from federal Schedule F	11.			
	12.	Unemployment compensation	12.			
	13.	Taxable Social Security benefits	13. 3,206 ▲	7,238		
	14.	Other income, gambling income, bonus depreciation adjustment	14.			
	15.	**GROSS INCOME.** ADD lines 1-14			15. 14,778 ▲	70,635
STEP 5 Figure your adjustments to income	16.	Payments to an IRA, KEOGH or SEP	16.			
	17.	One-half of self-employment tax	17.			
	18.	Health insurance deduction	18. 1,157	1,157		
	19.	Penalty on early withdrawal of savings	19.			
	20.	Alimony paid	20.			
	21.	Pension/retirement income exclusion	21. 864 ▲	11,136		
	22.	Moving expense deduction from federal form 3903	22.			
	23.	Iowa capital gains deduction.	23. ▲			
	24.	Other adjustments	24.			
	25.	Total adjustments. ADD lines 16-24			25. 2,021 ▲	12,293
	26.	**NET INCOME.** SUBTRACT line 25 from line 15			26. 12,757 ▲	58,342
STEP 6 Figure your federal tax addition and deduction	27.	Federal income tax refund / overpayment received in 2008	27. ▲			
	28.	Self-employment/household employment taxes	28. ▲			
	29.	Addition for federal taxes. ADD lines 27 and 28			29.	
	30.	Total. ADD lines 26 and 29			30. 12,757	58,342
	31.	Federal tax withheld	31. ▲	24		
	32.	Federal estimated tax payments made in 2008	32. 2,959 ▲	12,491		
	33.	Additional federal tax paid in 2008 for 2007 and prior years	33. 392 ▲	1,294		
	34.	Deduction for federal taxes. ADD lines 31, 32, and 33			34. 3,351	13,809
	35.	**BALANCE.** SUBTRACT line 34 from line 30. Enter here and on line 36, side 2			35. 9,406	44,533

Staple W-2s, payment, and voucher here.

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41-001a (9/30/08) L08

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ELMER H & NELVA E BRUNSTING 282-32-8905

2008 IA 1040, page 2

			B. Spouse/Status 3	A. You or Joint		B. Spouse/Status 3	A. You or Joint
STEP 7	36. BALANCE. From side 1, line 35.				36.	9,406	44,533
Figure your taxable income	37. Total itemized deductions from federal Schedule A. Taxpayers with bonus depreciation must use Iowa Schedule A	37.				Complete lines 37-40 ONLY if you itemize.	
	38. Iowa income tax if included in line 5 of federal Schedule A	38.					
	39. BALANCE. Subtract line 38 from line 37 or enter the amount of itemized deductions from the Iowa Schedule A	39.	630	2,892			
	40. Other deductions.	40.					
	41. Deduction. Check one box. [X] Itemized. Add lines 39 and 40. [ ] Standard.				41.	630	2,892
	42. **TAXABLE INCOME.** SUBTRACT line 41 from line 36.				42.	8,776	41,641
STEP 8	43. Tax from tables or alternate tax	43.	229	2,303			
Figure your tax, credits and checkoff contributions	44. Iowa lump-sum tax. 25% of federal tax from form 4972.	44.					
	45. Iowa minimum tax. Attach IA 6251.	45.					
	46. Total tax. ADD lines 43, 44 and 45.				46.	229	2,303
	47. Total exemption credit amount(s) from Step 3, side 1	47.	60	60			
	48. Tuition and textbook credit for dependents K-12.	48.					
	49. Total credits. ADD lines 47 and 48.				49.	60	60
	50. BALANCE. SUBTRACT line 49 from line 46. If less than zero, enter zero.				50.	169	2,243
	51. Credit for nonresident or part-year resident. Attach IA 126 and federal return.				51.	169	1,074
	52. BALANCE. SUBTRACT line 51 from 50. If less than or equal to zero, enter zero.				52.	0	1,169
	53. Other nonrefundable Iowa credits. Attach IA 148 Tax Credits Schedule.				53.		
	54. BALANCE. SUBTRACT line 53 from line 52.				54.		1,169
	55. School district surtax/EMS surtax. (take percentage from table, multiply by line 54).				55.	0	0
	56. Total Tax. ADD lines 54 and 55.				56.		1,169
	57. Total tax before contributions. ADD Columns A & B on line 56 and enter here.					57.	1,169
	58. Contributions. Contributions will reduce your refund or add to the amount you owe. Amounts must be in whole dollars. Fish/Wildlife 58a: ▲ State Fair 58b: ▲ Firefighters/Veterans 58c: ▲ Child Abuse Prevention 58d: ▲					Enter total. 58.	
	59. **TOTAL TAX AND CONTRIBUTIONS.** ADD lines 57 and 58.					59.	1,169
	60. Iowa income tax withheld.	60.					
STEP 9	61. Estimate and voucher payments made for tax year 2008	61.		1,120			
Figure your credits	62. Out-of-state tax credit. Attach IA 130.	62.					
	63. Motor fuel tax credit. Attach IA 4136.	63.					
	64. Check One: [ ] Child and dependent care credit **OR** [ ] Early childhood development credit	64.					
	65. Iowa earned income credit: **7.0% (.07) of federal credit**	65.					
	66. Other refundable credits. Attach IA 148 Tax Credits Schedule.	66.					
	67. TOTAL. ADD lines 60 - 66.	67.		1,120			
	68. **TOTAL CREDITS.** ADD columns A and B on line 67 and enter here.					68.	1,120
STEP 10	69. If line 68 is more than line 59, SUBTRACT line 59 from line 68. This is the amount you overpaid.					69.	
Figure your refund or amount you owe	70. Amount of line 69 to be **REFUNDED**				REFUND	70.	
	Mail return to Iowa Income Tax - Refund Processing, Hoover State Office Bldg, Des Moines IA 50319-0120						
	71. Amount of line 69 to be **applied to your 2009 estimated tax**	71.					
	72. If line 68 is less than line 59, SUBTRACT line 68 from line 59. This is the AMOUNT OF TAX YOU OWE.					72.	49
	73. Penalty for underpayment of estimated tax. From IA 2210 or IA 2210F. [ ] Check if annualized income method is used					73.	
	74. Penalty and interest. 74a. Penalty. ▲ 74b. Interest ▲ ADD Enter total					74.	
	75. **TOTAL AMOUNT DUE.** ADD lines 72, 73 and 74, and enter here.				PAY THIS AMOUNT	75.	49

Electronically pay by credit card or direct debit. Go to www.state.ia.us/tax.
To pay by mail: Iowa Income Tax - Document Processing, PO Box 9187, Des Moines IA 50306-9187. Make check payable to Treasurer, State of Iowa.

STEP 11 POLITICAL CHECKOFF. This checkoff does not increase the amount of tax you owe or decrease your refund.

SPOUSE	YOURSELF
$1.50 to Republican Party [ ]	[ ] $1.50 to Republican Party
$1.50 to Democratic Party [ ]	[ ] $1.50 to Democratic Party
$1.50 to Campaign Fund [ ]	[ ] $1.50 to Campaign Fund

STEP 12
NEXT YEAR,
Would you like to receive a booklet? This option is not available to electronic filers.
0. [ ] Yes
1. [ ] No

STEP 13
COW-CALF REFUND Attach IA 132.
Do NOT use these amounts to increase your overpayment (line 69) or reduce the amount you owe (line 72).
Spouse: $
You: $

STEP 14
PLEASE SIGN HERE
- Verify your SSN(s)
- Recheck your math
- Attach all W-2s

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

RICHARD K RIKKERS CPA 4/02/09
Preparer's Signature Date

FILING AS SURVIVING SPOUSE 4/01/08
Your Signature Date

KROESE & KROESE P.C.
540 NORTH MAIN AVENUE
SIOUX CENTER IA 51250-1824
Address

Spouse's Signature Date

712-722-3375 42-1277139
Daytime Telephone Number Identification Number

P5396

CS **This return is due April 30, 2009.** **Mailing Addresses: See lines 70 and 75 above.** 41-001b (9/30/08)

BRUNSTING003727

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

2008 IA 1040 Schedule A

Iowa Itemized Deductions

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

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

NOTE: If you have federal Bonus Depreciation, please see the 2008 Expanded Instructions on our Web site.

Do not include health insurance premiums deducted on IA 1040, line 18.

Medical and Dental Expenses	1.	Medical and dental expenses	1.		
	2.	Multiply the amount on federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation, from line 14 of the IA 1040 by 7.5% (.075). Enter result here.	2.		
	3.	Subtract line 2 from line 1. If less than zero, enter zero.		3.	0
Taxes You Paid	4.	State and Local (Check only one box): a ☐ Other state and local income taxes. Do not include Iowa Income Tax. Include School District Surtax and EMS Surtax paid in 2008 OR b ☐ General sales taxes only from line 5b of the federal Schedule A.	4.		
	5.	Real estate taxes	5.	1,067	
	6.	Personal property taxes, including vehicle registration	6.	55	
	7.	Other taxes. List the type and amount.	7.		
	8.	Add amounts on lines 4, 5, 6, and 7. Enter the total here.		8.	1,122
Interest You Paid	9a	Home mortgage interest and points reported on federal form 1098	9a.		
	9b	Home mortgage interest not reported on federal form 1098	9b.		
	10.	Points not reported on federal form 1098	10.		
	11.	Qualified mortgage insurance premiums	11.		
	12.	Investment interest. Attach federal form 4952 if required.	12.		
	13.	Add lines 9a-12. Enter total here.		13.	
Gifts to Charity	14.	Contributions by cash or check.	14.	2,400	
	15.	Other than by cash or check. You must attach federal form 8283 if more than $500.	15.		
	16.	Carryover from prior year (as adjusted for disallowance of Bonus Depreciation)	16.		
	17.	Add lines 14 through 16. Enter total here.		17.	2,400
Casualty/Theft Loss	18.	Casualty or theft loss(es). Attach federal form 4684.		18.	
Job Expenses and Misc. Deductions	19.	Unreimbursed employee expenses. Attach fed. form 2106 or 2106-EZ if required.	19.		
	20.	Tax preparation fees	20.		
	21.	Other expenses. List type and amount.	21.		
	22.	Add the amounts on lines 19, 20, and 21. Enter the total here.	22.		
	23.	Multiply the amount of federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation, from line 14 of the IA 1040* by 2% (.02). Enter the result here.	23.		
	24.	Subtract line 23 from line 22. Enter the total. If less than zero, enter zero.		24.	0
Other Misc. Deductions	25.	Other miscellaneous deductions not subject to 2% AGI Limit. List type and amount.		25.	
Total Itemized Deductions	26.	If the amount on federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation, from line 14 of the IA 1040 is $159,950 or less ($79,975 or less if married filing separately for federal tax purposes), add lines 3, 8, 13, 17, 18, 24, and 25, and enter the total here		26.	3,522
		If the amount on federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation, from line 14 of the IA 1040* is more than $159,950 ($79,975 if married filing separately for federal tax purposes), you must complete the Iowa Itemized Deductions Worksheet, IA 104, to calculate your total deductions.			
		If using filing statuses 1, 2, 5, or 6, enter the amount on Step 7, line 39 of the IA 1040.			

Proration of Deductions Between Spouses			SPOUSE		YOU
		Complete lines 27 through 31 ONLY if you are using filing status 3 or 4.			
	27.	Enter the Iowa net income of both spouses from IA 1040, line 26.	27b. 12,757	27a.	58,342
	28.	Total Iowa net income, add columns 27a and 27b. Enter the total here.		28.	71,099
	29.	Divide the amount on line 27a by the amount on line 28. Enter the percentage here.		29.	82.1%
	30.	Multiply line 26 by the percentage on line 29. Enter here and on IA 1040, line 39, Col. A	**(YOU)**	30.	2,892
	31.	Subtract line 30 from line 26. Enter here and on IA 1040, line 39, Col. B. If you are using filing status 4, enter this amount on line 39, Col. A of your spouse's return.	**(SPOUSE)**	31.	630

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

41-004a (10/07/08)
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P5397

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

2008 IA 1040 Schedule B

Interest and Dividend Income

Name(s) as shown on page 1 of the IA 1040: ELMER H & NELVA E BRUNSTING

Social Security Number: 282-32-8905

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

PART I: INTEREST INCOME You must complete this part if you received more than $1,500 in interest in 2008. Interest income which should be reported includes earnings from savings and loan associations, mutual savings banks, cooperative banks, credit unions, and bank deposits; State and municipal bonds (see instructions for IA 1040, line 2, Taxable Interest Income), and interest from tax refunds. Do not report interest from federal securities.

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

Interest Income. List Names of All Payers.

Name of Payer	Check one for each payer: Taxpayer	Spouse	Joint	AMOUNT
EDWARD JONES			X	1,535
EDWARD JONES			X	1,776
Total Taxable Interest Income. Add the amounts; enter here and on IA 1040, line 2				3,311

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

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

Dividend Income. List Names of All Payers.

Name of Payer	Check one for each payer: Taxpayer	Spouse	Joint	AMOUNT
DEERE & CO			X	1,255
EDWARD JONES			X	13,563
METLIFE	X			70
CHEVRON CORPORATION			X	4,429
Total Taxable Dividend Income. Add the amounts; enter here and on IA 1040, line 3				19,317

41-004b (8/14/08)

P5398

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

2008 IA 126

Iowa Nonresident and Part-year Resident Credit

Name(s) as shown on page 1 of the IA 1040
ELMER H & NELVA E BRUNSTING

Social Security Number
282-32-8905

MARK THE APPROPRIATE BOX FOR YOU AND YOUR SPOUSE

You are a nonresident of Iowa [X] ▲

You are a part-year resident of Iowa [ ] ▲
Date moved into Iowa: _____
and/or
Date moved out of Iowa: _____

Your spouse is a nonresident of Iowa [X] ▲

Your spouse is a part-year resident of Iowa [ ] ▲
Date moved into Iowa: _____
and/or
Date moved out of Iowa: _____

YOU MUST FILE THIS FORM IF...

- You are a nonresident of Iowa with income from Iowa sources, or
- You are a part-year Iowa resident

- Attach this form and a copy of your federal return to your Iowa return. (IA 1040)
- Report only Iowa-source income on the IA 126.
- You may benefit by using filing status 3 or 4.

		IOWA-SOURCE INCOME	
		B. SPOUSE Filing Status 3 Only	**A.** YOU OR JOINT
1. Wages, salaries, tips, etc.	1.		
2. Taxable interest income	2.		
3. Ordinary dividend income	3.		
4. Alimony received	4.		
5. Business income or (loss)	5.		
6. Capital gain or (loss)	6.		
7. Other gains or (losses)	7.		
8. Taxable IRA distributions	8.		
9. Taxable pensions and annuities	9.		
10. Rents, royalties, partnerships, estates, etc.	10.		30,399
11. Farm income or (loss)	11.		
12. Unemployment compensation	12.		
13. Taxable Social Security benefits.	13.		
14. Other income, gambling income, bonus depreciation adjustment	14.		
15. **GROSS INCOME.** ADD lines 1-14.	15.		▲ 30,399
16. Payments to an IRA, KEOGH or SEP while an Iowa resident	16.		
17. Deduction for self-employment tax	17.		
18. Health insurance deduction	18.		
19. Penalty on early withdrawal of savings	19.		
20. Alimony paid	20.		
21. Pension/retirement income exclusion	21.		
22. Moving expense deduction into Iowa only	22.		
23. Iowa capital gains deduction	23.		
24. Other adjustments	24.		
25. Total adjustments. ADD lines 16-24.	25.		▲
26. **IOWA NET INCOME.** SUBTRACT line 25 from line 15.	26.		30,399
27. All-source net income from line 26, IA 1040	27.	12,757	58,342
		100.0%	100.0%
28. Iowa income percentage: Divide line 26 by line 27 and enter percentage rounded to the nearest tenth of a percent. This can be no more than 100.0% and no less than 0.0%.	28.	%	52.1 %
29. Nonresident/part-year resident credit percentage: Subtract the percentage on line 28 from 100.0%.	29.	100.0 %	47.9 %
30. Iowa tax on total income from line 43, IA 1040	30.	229	2,303
31. Total credits from line 49, IA 1040	31.	60	60
32. Tax after credits. Subtract line 31 from line 30.	32.	169	2,243
33. Nonresident/part-year resident tax credit. Multiply line 32 by the percentage on line 29.	33.	169	1,074

ENTER THIS AMOUNT ON LINE 54 OF IA 1040

CS

P5399

41-126 (9/22/08)

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

IA 6251 2008

Iowa Minimum Tax Computation

Name(s) as shown on IA 1040 (or IA 1041):	Social Security No.
ELMER H BRUNSTING	282-32-8905

PART I: Adjustments and Preferences, see instructions

If you itemized deductions on Schedule A, start on line 1. If you did not itemize on your IA 1040, start on line 7.

1. Medical and dental (line 2, federal form 6251)	1.	
2. Taxes (line 3, federal form 6251 less any Iowa income tax included on that line)	2.	1,122
3. Certain interest on a home mortgage not used to build, buy, or improve your home (line 4, federal form 6251)	3.	
4. Miscellaneous itemized deductions (line 5, federal form 6251)	4.	
5. Refund of taxes (line 7, federal form 6251 less any Iowa income tax included on that line)	5.	
6. Investment interest (line 8, federal form 6251 less interest and expense related to private activity bonds issued after 8/7/86)	6.	0
7. Post - 1986 depreciation (line 17, federal form 6251)	7.	
8. Adjusted gain or loss (line 16, federal form 6251)	8.	
9. Incentive stock options (line 13, federal form 6251)	9.	
10. Passive activities (line 18, federal form 6251)	10.	
11. Beneficiaries of estates and trusts (line 14, federal form 6251)	11.	

12. Enter the amount for each corresponding item from federal form 6251. Enter total on line 12.

a. Circulation expenditures (ln. 20)	a.		h. Patron's adjustment	h.	
b. Depreciation (pre-1987)	b.		i. Pollution control facilities	i.	
c. Installment sales (line 24)	c.		j. Research and experimental (line 23)	j.	
d. Large partnerships (line 15)	d.		k. Section 1202 exclusion (line 12)	k.	
e. Long-term contracts (line 21)	e.		l. Tax shelter farm activities	l.	
f. Loss limitations (line 19)	f.		m. Related adjustments (see instr.) (line 26)	m.	0
g. Mining costs (line 22)	g.				

12.	12.	
13. **Total Adjustments and Preferences.** Combine lines 1 through 12	13.	1,122

PART II: Alternative Minimum Taxable Income

14. Taxable income (from IA 1040, line 42; or IA 1041, line 22)	14.	41,641
15. Net operating loss deduction. Do not enter as a negative amount	15.	
16. If federal AGI, plus any IA Bonus Depreciation adjustment is more than $159,950 (more than $79,975 if married filing separately for federal purposes), see instructions for amount to enter on this line	16.	( )
17. Combine lines 14, 15 and 16	17.	41,641
18. Add lines 13 and 17	18.	42,763
19. Alternative tax net operating loss deduction (see instructions)	19.	
20. Alternative Minimum Taxable Income. Subtract line 19 from line 18	20.	42,763

PART III: Exemption Amount and Alternative Minimum Tax

21. Enter $35,000 (*$17,500 if filing status 3 or 4; $26,000 if single, head of household or qualifying widow(er))	21.	17,500
22. Enter $150,000 (*$75,000 if filing status 3 or 4; $112,500 if single, head of household or qualifying widow(er))	22.	75,000
23. Subtract line 22 from line 20. If the result is zero or less, enter zero	23.	0
24. Multiply line 23 by 25% (0.25)	24.	
25. Subtract line 24 from line 21. If result is zero or less, enter zero	25.	17,500
26. Subtract line 25 from line 20	26.	25,263
27. Multiply line 26 by 6.7% (0.067)	27.	1,693
28. Regular tax after credits. See instructions.	28.	2,243
29. Iowa Minimum Tax. Subtract line 28 from line 27, enter here and on IA 1040, line 45 (or IA 1041, line 25.) See instructions for Minimum Tax Limited to Net Worth. If less than zero, enter zero	29.	0

PART IV: NONRESIDENTS AND PART-YEAR RESIDENTS ONLY - Complete lines 30 - 33.

30. Enter Iowa net income plus Iowa adjustments and preferences (see instructions). If less than zero, enter zero.	30.	30,399
31. Total net income plus total adjustments and preferences (see instructions)	31.	59,464
32. Divide line 30 by line 31 and enter the result to three (3) decimal places	32.	0.511
33. Iowa Minimum Tax. Multiply line 29 by line 32. Enter here and on IA 1040, line 45 (or IA 1041, line 25). See instruction for Minimum Tax Limited to Net Worth. If less than zero, enter zero.	33.	0

* Exemption levels of $17,500 and $75,000 on lines 21 and 22, respectively, also apply to an estate or trust.

CS

P5400 41-101a (8/14/08)

Form **IA 1040** | **Iowa Return Carryover Summary** | **2008**

Name: ELMER H & NELVA E BRUNSTING

Taxpayer Identification Number: 282-32-8905

Activity, Form or Screen	Unit	Description	Carryover to 2009
ST PMT		TAXES PAID (DEDUCTIBLE ON FEDERAL SCHEDULE A)	49
ST PMT		CALCULATED ESTIMATES	
		1ST QUARTER PAYMENT	300
		2ND QUARTER PAYMENT	300
		3RD QUARTER PAYMENT	300
		4TH QUARTER PAYMENT	300
A		ESTIMATES PAID DEDUCTIBLE NEXT YEAR	280

P5401

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

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

Documents for: BRUNSTING, NELVA E

Tax Documents

US Tax Return (12/31/08) - Form 1040 Page 1
US Tax Return (12/31/08) - Form 1040 Page 2
US Tax Return (12/31/08) - Schedule B
US Tax Return (12/31/08) - Schedule D Page 1
US Tax Return (12/31/08) - Schedule D Page 2
US Tax Return (12/31/08) - Schedule E Page 2
US Tax Return (12/31/08) - Form 6251 Page 1
US Tax Return (12/31/08) - Form 6251 Page 2
US Tax Return (12/31/08) - Form 4835 - SHARE CROP
US Tax Return (12/31/08) - Capital Gain/Loss Worksheet 3
US Tax Return (12/31/08) - Capital Gain Tax Worksheet

P5402

000065

Form **1040** Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return 2008
(99) IRS Use Only–Do not write or staple in this space.

For the year Jan. 1-Dec. 31, 2008, or other tax year beginning , 2008, ending , 20 — OMB No. 1545-0074

Label (See instructions on page 14.) **Use the IRS label.** Otherwise, please print or type. **Presidential Election Campaign** ▶ Check here if you, or your spouse if filing jointly, want $3 to go to this fund (see page 14) ▶ ☐ You ☐ Spouse

LABEL HERE

Your first name and initial: ELMER H	Last name: BRUNSTING DECEASED 4/01/08
Your social security number: 282-32-8905	
If a joint return, spouse's first name and initial: NELVA E	Last name: BRUNSTING
Spouse's social security number: 481-30-4685	
Home address (number and street). If you have a P.O. box, see page 14.: 13630 PINEROCK LN	Apt. no.
▲ You **must** enter your SSN(s) above. ▲	
City, town or post office, state, and ZIP code. If you have a foreign address, see page 14.: HOUSTON TX 77079-5914	
Checking a box below will not change your tax or refund.	

Filing Status

Check only one box.

1 ☐ Single
2 ☒ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
4 ☐ Head of household (with qualifying person). (See page 15.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) with dependent child (see page 16)

Exemptions

6a ☒ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a
b ☒ **Spouse**

Boxes checked on 6a and 6b: 2

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if qual. child for child tax cr. (see page 17)
			☐
			☐
			☐
			☐

If more than four dependents, see page 17.

No. of children on 6c who:
- lived with you
- did not live with you due to divorce or separation (see page 18)

Dependents on 6c not entered above

d Total number of exemptions claimed — Add numbers on lines above ▶ 2

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 21.

Enclose, but do not attach, any payment. Also, please use **Form 1040-V.**

7	Wages, salaries, tips, etc. Attach Form(s) W-2		7	
8a	**Taxable** interest. Attach Schedule B if required		8a	6,535
b	**Tax-exempt** interest. **Do not** include on line 8a	8b 1,776		
9a	Ordinary dividends. Attach Schedule B if required		9a	19,317
b	Qualified dividends (see page 21)	9b 15,431		
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 22)		10	
11	Alimony received		11	
12	Business income or (loss). Attach Schedule C or C-EZ		12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐		13	-3,000
14	Other gains or (losses). Attach Form 4797		14	
15a	IRA distributions	15a	b Taxable amount (see page 23)	15b 4,226
16a	Pensions and annuities	16a	b Taxable amount (see page 24)	16b 20,716
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		17	30,399
18	Farm income or (loss). Attach Schedule F		18	
19	Unemployment compensation		19	
20a	Social security benefits	20a 30,718	b Taxable amount (see page 26)	20b 26,110
21	Other income. List type and amount (see page 28)		21	
22	Add the amounts in the far right column for lines 7 through 21. This is your **total income** ▶		22	104,303

Adjusted Gross Income

23	Educator expenses (see page 28)	23		
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24		
25	Health savings account deduction. Attach Form 8889	25		
26	Moving expenses. Attach Form 3903	26		
27	One-half of self-employment tax. Attach Schedule SE	27		
28	Self-employed SEP, SIMPLE, and qualified plans	28		
29	Self-employed health insurance deduction (see page 29)	29		
30	Penalty on early withdrawal of savings	30		
31a	Alimony paid b Recipient's SSN ▶	31a		
32	IRA deduction (see page 30)	32		
33	Student loan interest deduction (see page 33)	33		
34	Tuition and fees deduction. Attach Form 8917	34		
35	Domestic production activities deduction. Attach Form 8903	35		
36	Add lines 23 through 31a and 32 through 35		36	
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶		37	104,303

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 88.
DAA

P5403 Form **1040** (2008)

BRUNSTING003734

Tax and Credits

38	Amount from line 37 (adjusted gross income)	38	104,303
39a	Check if: [X] You were born before January 2, 1944, [ ] Blind. [X] Spouse was born before January 2, 1944, [ ] Blind. Total boxes checked ▶ 39a 2		
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 34 and check here ▶ 39b [ ]		
c	Check if standard deduction includes real estate taxes or disaster loss (see page 34) ▶ 39c [X]		
40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)	40	14,000
41	Subtract line 40 from line 38	41	90,303
42	If line 38 is over $119,975, or you provided housing to a Midwestern displaced individual, see page 36. Otherwise, multiply $3,500 by the total number of exemptions claimed on line 6d	42	7,000
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	83,303
44	Tax (see page 36). Check if any tax is from: a [ ] Form(s) 8814 b [ ] Form 4972	44	11,971
45	**Alternative minimum tax** (see page 39). Attach Form 6251	45	
46	Add lines 44 and 45 ▶	46	11,971
47	Foreign tax credit. Attach Form 1116 if required — 47: 31		
48	Credit for child and dependent care expenses. Attach Form 2441 — 48		
49	Credit for the elderly or the disabled. Attach Schedule R — 49		
50	Education credits. Attach Form 8863 — 50		
51	Retirement savings contributions credit. Attach Form 8880 — 51		
52	Child tax credit (see page 42). Attach Form 8901 if required — 52		
53	Credits from Form: a [ ] 8396 b [ ] 8839 c [ ] 5695 — 53		
54	Other credits from Form: a [ ] 3800 b [ ] 8801 c [ ] — 54		
55	Add lines 47 through 54. These are your **total credits**	55	31
56	Subtract line 55 from line 46. If line 55 is more than line 46, enter -0- ▶	56	11,940

Standard Deduction for—

- People who checked any box on line 39a, 39b, or 39c **or** who can be claimed as a dependent, see page 34.
- All others: Single or Married filing separately, $5,450; Married filing jointly or Qualifying widow(er), $10,900; Head of household, $8,000

Other Taxes

57	Self-employment tax. Attach Schedule SE	57	
58	Unreported social security and Medicare tax from Form: a [ ] 4137 b [ ] 8919	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
60	Additional taxes: a [ ] AEIC payments b [ ] Household employment taxes. Attach Schedule H	60	
61	Add lines 56 through 60. This is your **total tax** ▶	61	11,940

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099 — 62: 24		
63	2008 estimated tax payments and amount applied from 2007 return — 63: 15,880		
64a	**Earned income credit (EIC)** — 64a		
b	Nontaxable combat pay election — 64b		
65	Excess social security and tier 1 RRTA tax withheld (see page 61) — 65		
66	Additional child tax credit. Attach Form 8812 — 66		
67	Amount paid with request for extension to file (see page 61) — 67		
68	Credits from Form: a [ ] 2439 b [ ] 4136 c [ ] 8801 d [ ] 8885 — 68		
69	First-time homebuyer credit. Attach Form 5405 — 69		
70	Recovery rebate credit (see worksheet on pages 62 and 63) — 70		
71	Add lines 62 through 70. These are your **total payments** ▶	71	15,904

Refund

Direct deposit? See page 63 and fill in 73b, 73c, and 73d, or Form 8888.

72	If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you **overpaid**	72	3,964
73a	Amount of line 72 you want **refunded to you.** If Form 8888 is attached, check here ▶ [ ]	73a	
▶ b	Routing number ▶ c Type: [ ] Checking [ ] Savings		
▶ d	Account number		
74	Amount of line 72 you want **applied to your 2009 estimated tax** ▶ — 74: 3,964		

Amount You Owe

75	**Amount you owe.** Subtract line 71 from line 61. For details on how to pay, see page 65 ▶	75	
76	Estimated tax penalty (see page 65) — 76		

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 66)? [X] **Yes.** Complete the following. [ ] **No**

Designee's name ▶ PREPARER Personal identification number (PIN) ▶ Phone no. ▶

Sign Here

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

Joint return? See page 15. Keep a copy for your records.

Your signature	Date	Your occupation	Daytime phone number
FILING AS SURVIVING SPOUSE		RETIRED	
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation: RETIRED	

Paid Preparer's Use Only

Preparer's signature: RICHARD K RIKKERS CPA	Date: 4/02/09	Check if self-employed [ ]	Preparer's SSN or PTIN: P00144154
Firm's name (or yours if self-employed), address, and ZIP code: KROESE & KROESE P.C., 540 NORTH MAIN AVENUE, SIOUX CENTER IA 51250-1824			EIN: 42-1277139; Phone no.: 712-722-3375

Name(s) shown on Form 1040. Do not enter name and social security number if shown on other side.
ELMER H & NELVA E BRUNSTING

Your social security number
282-32-8905

Schedule B—Interest and Ordinary Dividends

Attachment Sequence No. 08

Part I Interest

(See page B-1 and the instructions for Form 1040, line 8a.)

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

			Amount
1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also, show that buyer's social security number and address ▶		
	BANK OF AMERICA	1	3,611
	DEPT OF TREASURY H BONDS	1	1,389
	EDWARD JONES	1	1,535
2	Add the amounts on line 1	2	6,535
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	
4	Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a ▶	4	6,535

Note. If line 4 is over $1,500, you must complete Part III.

Part II Ordinary Dividends

(See page B-1 and the instructions for Form 1040, line 9a.)

Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

			Amount
5	List name of payer ▶		
	CHEVRON CORPORATION	5	4,429
	DEERE & CO	5	1,255
	EDWARD JONES	5	13,563
	METLIFE	5	70
6	Add the amounts on line 5. Enter the total here and on Form 1040, line 9a ▶	6	19,317

Note. If line 6 is over $1,500, you must complete Part III.

Part III Foreign Accounts and Trusts

(See page B-2.)

You must complete this part if you **(a)** had over $1,500 of taxable interest or ordinary dividends; or **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

		Yes	No
7a	At any time during 2008, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See page B-2 for exceptions and filing requirements for Form TD F 90-22.1	☐	X
b	If "Yes," enter the name of the foreign country ▶		
8	During 2008, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See page B-2	☐	☐

SCHEDULE D (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Capital Gains and Losses

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

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

OMB No. 1545-0074

2008

Attachment Sequence No. **12**

Name(s) shown on return: ELMER H & NELVA E BRUNSTING

Your social security number: 282-32-8905

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
1	FEDERATED MUNI HIGH YLD ADVTG	VARIOUS	4/02/08	1,309	1,518	-209
	FEDERATED STRATEGIC INCOME	VARIOUS	10/22/08	171	220	-49
	FEDERATED KAUFMANN FUND	VARIOUS	10/22/08	387	618	-231
	FEDERATED MARKE OPPTY FD CL	VARIOUS	10/22/08	22,708	26,608	-3,900
2	Enter your short-term totals, if any, from Schedule D-1, line 2		2			
3	**Total short-term sales price amounts.** Add lines 1 and 2 in column (d)		3	24,575		
4	Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4	
5	Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5	
6	Short-term capital loss carryover. Enter the amount, if any, from line 8 of your **Capital Loss Carryover Worksheet** on page D-7 of the instructions				6	( )
7	**Net short-term capital gain or (loss).** Combine lines 1 through 6 in column (f)				7	-4,389

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

	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
8	FEDERATED MUNI HIGH YLD ADVTG	VARIOUS	4/02/08	24,028	27,859	-3,831
	FEDERATED STRATEGIC INCOME	VARIOUS	10/22/08	31,231	40,182	-8,951
	FEDERATED KAUFMANN FUND	VARIOUS	10/22/08	3,755	5,998	-2,243
9	Enter your long-term totals, if any, from Schedule D-1, line 9		9			
10	**Total long-term sales price amounts.** Add lines 8 and 9 in column (d)		10	59,014		
11	Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11	
12	Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12	
13	Capital gain distributions. See page D-2 of the instructions				13	
14	Long-term capital loss carryover. Enter the amount, if any, from line 13 of your **Capital Loss Carryover Worksheet** on page D-7 of the instructions				14	( )
15	**Net long-term capital gain or (loss).** Combine lines 8 through 14 in column (f). Then go to Part III on the back				15	-15,025

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

Schedule D (Form 1040) 2008

DAA

P5406

Part III Summary

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

Name(s) shown on return. Do not enter name and social security number if shown on other side. | Your social security number

ELMER H & NELVA E BRUNSTING | 282-32-8905

Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations

Note. If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column **(e)** on line 28 and attach **Form 6198.** See page E-1.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? ☐ Yes ☒ No

If you answered "Yes," see page E-7 before completing this section.

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A			☐		☐
B			☐		☐
C			☐		☐
D			☐		☐

	Passive Income and Loss		Nonpassive Income and Loss		
	(f) Passive loss allowed (attach **Form 8582** if required)	(g) Passive income from **Schedule K-1**	(h) Nonpassive loss from **Schedule K-1**	(i) Section 179 expense deduction from **Form 4562**	(j) Nonpassive income from **Schedule K-1**
A					
B					
C					
D					
29a Totals					
b Totals					

30	Add columns (g) and (j) of line 29a	30	
31	Add columns (f), (h), and (i) of line 29b	31	( )
32	**Total partnership and S corporation income or (loss).** Combine lines 30 and 31. Enter the result here and include in the total on line 41 below	32	

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		

	Passive Income and Loss		Nonpassive Income and Loss	
	(c) Passive deduction or loss allowed (attach **Form 8582** if required)	(d) Passive income from **Schedule K-1**	(e) Deduction or loss from **Schedule K-1**	(f) Other income from **Schedule K-1**
A				
B				
34a Totals				
b Totals				

35	Add columns (d) and (f) of line 34a	35	
36	Add columns (c) and (e) of line 34b	36	( )
37	**Total estate and trust income or (loss).** Combine lines 35 and 36. Enter the result here and include in the total on line 41 below	37	

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from **Schedules Q,** line 2c (see page E-7)	(d) Taxable income (net loss) from **Schedules Q,** line 1b	(e) Income from **Schedules Q,** line 3b

39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below	39	

Part V Summary

40	Net farm rental income or (loss) from **Form 4835.** Also, complete line 42 below	40	30,399
41	**Total income or (loss).** Combine lines 26, 32, 37, 39, & 40. Enter the result here & on Form 1040, line 17, or Form 1040NR, line 18 ▶	41	30,399
42	**Reconciliation of farming and fishing income.** Enter your **gross** farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code T; and Schedule K-1 (Form 1041), line 14, code F (see page E-8)	42	41,639
43	**Reconciliation for real estate professionals.** If you were a real estate professional (see page E-2), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

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Form **6251**

Department of the Treasury
Internal Revenue Service (99)

Alternative Minimum Tax—Individuals

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2008

Attachment Sequence No. **32**

Name(s) shown on Form 1040 or Form 1040NR: ELMER H & NELVA E BRUNSTING

Your social security number: 282-32-8905

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41 (minus any amount on Form 8914, line 2), and go to line 2. Otherwise, enter the amount from Form 1040, line 38 (minus any amount on Form 8914, line 2), and go to line 7. (If less than zero, enter as a negative amount.)	1	104,303
2	Medical and dental. Enter the **smaller** of Schedule A (Form 1040), line 4, **or** 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	2	
3	Taxes from Schedule A (Form 1040), line 9	3	
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions	4	
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	
6	If Form 1040, line 38, is over $159,950 (over $79,975 if married filing separately), enter the amount from line 11 of the **Itemized Deductions Worksheet** on page A-10 of the instructions for Schedule A (Form 1040)	6	( )
7	If claiming the standard deduction, enter any amount from Form 4684, line 18a, as a negative amount	7	( )
8	Tax refund from Form 1040, line 10 or line 21	8	( )
9	Investment interest expense (difference between regular tax and AMT)	9	
10	Depletion (difference between regular tax and AMT)	10	
11	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	11	
12	Interest from specified private activity bonds exempt from the regular tax	12	475
13	Qualified small business stock (7% of gain excluded under section 1202)	13	
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14	
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	
17	Disposition of property (difference between AMT and regular tax gain or loss)	17	
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	
19	Passive activities (difference between AMT and regular tax income or loss)	19	0
20	Loss limitations (difference between AMT and regular tax income or loss)	20	0
21	Circulation costs (difference between regular tax and AMT)	21	
22	Long-term contracts (difference between AMT and regular tax income)	22	
23	Mining costs (difference between regular tax and AMT)	23	
24	Research and experimental costs (difference between regular tax and AMT)	24	
25	Income from certain installment sales before January 1, 1987	25	( )
26	Intangible drilling costs preference	26	
27	Other adjustments, including income-based related adjustments	27	
28	Alternative tax net operating loss deduction	28	( )
29	**Alternative minimum taxable income.** Combine lines 1 through 28. (If married filing separately and line 29 is more than $214,900, see page 8 of the instructions.)	29	104,778

Part II Alternative Minimum Tax (AMT)

30 Exemption. (If you were under age 24 at the end of 2008, see page 9 of the instructions.)

IF your filing status is . . .	AND line 29 is not over...	THEN enter on line 30...
Single or head of household	$112,500	$46,200
Married filing jointly or qualifying widow(er)	150,000	69,950
Married filing separately	75,000	34,975

If line 29 is **over** the amount shown above for your filing status, see page 8 of the instructions.

30		30	69,950
31	Subtract line 30 from line 29. If more than zero, go to line 32. If zero or less, enter -0- here and on lines 34 and 36 and skip the rest of Part II	31	34,828
32	• If you are filing Form 2555 or 2555-EZ, see page 9 of the instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; **or** you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 55 here. • **All others:** If line 31 is $175,000 or less ($87,500 or less if married filing separately), multiply line 31 by 26% (.26). Otherwise, multiply line 31 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately) from the result.	32	7,358
33	Alternative minimum tax foreign tax credit (see page 9 of the instructions)	33	31
34	Tentative minimum tax. Subtract line 33 from line 32	34	7,327
35	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Schedule J (see page 11 of the instructions)	35	11,940
36	**AMT.** Subtract line 35 from line 34. If zero or less, enter -0-. Enter here and on Form 1040, line 45	36	0

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

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Part III Tax Computation Using Maximum Capital Gains Rates

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

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Form **4835**

Department of the Treasury
Internal Revenue Service (99)

Farm Rental Income and Expenses

(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))

(Income not subject to self-employment tax)

▶ **Attach to Form 1040 or Form 1040NR.** ▶ **See instructions on back.**

OMB No. 1545-0074

2008

Attachment Sequence No. **37**

Name(s) shown on tax return: ELMER H & NELVA E BRUNSTING

Your social security number: 282-32-8905

Employer ID number (EIN), if any

A Did you actively participate in the operation of this farm during 2008 (see instructions)? [X] Yes [ ] No

Part I Gross Farm Rental Income—Based on Production. Include amounts converted to cash or the equivalent.

1	Income from production of livestock, produce, grains, and other crops					1	39,217
2a	Cooperative distributions (Form(s) 1099-PATR)	2a	977	2b Taxable amount		2b	977
3a	Agricultural program payments (see instructions)	3a	1,445	3b Taxable amount		3b	1,445
4	Commodity Credit Corporation (CCC) loans (see instructions):						
a	CCC loans reported under election					4a	
b	CCC loans forfeited	4b		4c Taxable amount		4c	
5	Crop insurance proceeds and federal crop disaster payments (see instructions):						
a	Amount received in 2008	5a		5b Taxable amount		5b	
c	If election to defer to 2009 is attached, check here ▶ [ ]			5d Amount deferred from 2007		5d	
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)					6	
7	**Gross farm rental income.** Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42 ▶					7	41,639

Part II Expenses—Farm Rental Property. Do not include personal or living expenses.

8	Car and truck expenses (see Schedule F instructions). Also attach **Form 4562**	8		21	Pension and profit-sharing plans	21	
9	Chemicals	9	2,492	22	Rent or lease:		
10	Conservation expenses (see instructions)	10		a	Vehicles, machinery, and equipment (see instructions)	22a	
11	Custom hire (machine work)	11		b	Other (land, animals, etc.)	22b	
12	Depreciation and section 179 expense deduction not claimed elsewhere	12		23	Repairs and maintenance	23	
				24	Seeds and plants	24	
				25	Storage and warehousing	25	
13	Employee benefit programs other than on line 21 (see Schedule F instructions)	13		26	Supplies	26	
				27	Taxes	27	2,511
				28	Utilities	28	
14	Feed	14		29	Veterinary, breeding, and medicine	29	
15	Fertilizers and lime	15	6,237				
16	Freight and trucking	16		30	Other expenses (specify):		
17	Gasoline, fuel, and oil	17					
18	Insurance (other than health)	18		a		30a	
19	Interest:			b		30b	
a	Mortgage (paid to banks, etc.)	19a		c		30c	
b	Other	19b		d		30d	
20	Labor hired (less employment credits) (see Schedule F instructions)	20		e		30e	
				f		30f	
				g		30g	

31	**Total expenses.** Add lines 8 through 30g (see instructions) ▶	31	11,240
32	**Net farm rental income or (loss).** Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E, line 40. If the result is a loss, you **must** go on to line 33	32	30,399
33	If line 32 is a loss, check the box that describes your investment in this activity (see instructions) ▶	33a [ ]	All investment is at risk.
		33b [ ]	Some investment is not at risk.
	You may have to complete **Form 8582** to determine your deductible loss, regardless of which box you checked (see instructions). If you checked box 33b, you **must** complete **Form 6198** before going to Form 8582. In either case, enter the **deductible loss** here and on Schedule E, line 40	33c	

For Paperwork Reduction Act Notice, see instructions on back.

Form **4835** (2008)

DAA

P5411

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Form **1040**	**Capital Loss Carryover Worksheet**	**2008**

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

2008 to 2009 Capital Loss Carryover Worksheet

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

1. Enter the amount from Form 1040, line 41. If a loss, enclose the amount in parentheses		**1.**	90,303
2. Did you file Form 8914 (to claim an exemption amount for housing a Midwestern displaced individual)?			
[X] **No.** Enter -0-.			
[ ] **Yes.** Enter the amount from your Form 8914, line 2		**2.**	
3. Subtract line 2 from line 1. If the result is less than zero, enclose it in parentheses		**3.**	90,303
4. Enter the loss from Schedule D, line 21, as a positive amount		**4.**	3,000
5. Combine lines 3 and 4. If zero or less, enter -0-		**5.**	93,303
6. Enter the **smaller** of line 4 or line 5		**6.**	3,000
If line 7 of Schedule D is a loss, go to line 7; otherwise, enter -0- on line 7 and go to line 11.			
7. Enter the loss from Schedule D, line 7, as a positive amount		**7.**	4,389
8. Enter any gain from Schedule D, line 15. If a loss, enter -0-	**8.**		
9. Add lines 6 and 8		**9.**	3,000
10. Short-term capital loss carryover to 2009. Subtract line 9 from line 7. If zero or less, enter -0-		**10.**	1,389
If line 15 of Schedule D is a loss, go to line 11; otherwise, skip lines 11 through 15.			
11. Enter the loss from Schedule D, line 15, as a positive amount		**11.**	15,025
12. Enter the gain, if any, from Schedule D, line 7. If a loss, enter -0-	**12.**		
13. Subtract line 7 from line 6. If zero or less, enter -0-	**13.** 0		
14. Add lines 12 and 13		**14.**	
15. Long-term capital loss carryover to 2009. Subtract line 14 from line 11. If zero or less, enter -0-		**15.**	15,025

P5412

Form **1040** | **Qualified Dividends and Capital Gain Tax Worksheet** | **2008**

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

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

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

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

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

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

P5413

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

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

Documents for: BRUNSTING, NELVA E

Tax Documents

IA Tax Return (12/31/09) - IA Form 1040 Page 1
IA Tax Return (12/31/09) - IA Form 1040 Page 2
IA Tax Return (12/31/09) - IA Schedule B
IA Tax Return (12/31/09) - IA Form 126
IA Tax Return (12/31/09) - IA Carryover Summary Report
IA Tax Return (12/31/09) - IA Federal Tax Adjustments Worksheet

P5414

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IA 1040 Iowa Individual Income Tax Long Form 2009

or fiscal year beginning _____ 2009 and ending _____

STEP 1: Fill in all spaces. You MUST fill in your Social Security Number.

Your last name: BRUNSTING
Your first name/middle initial: NELVA E
Spouse's last name:
Spouse's first name/middle initial:

Current mailing address (number and street, apartment, lot, or suite number) or PO Box: 13630 PINEROCK LN
City, State, ZIP: HOUSTON TX 77079-5914

Fill in all information below.

[X] Check this box if you or your spouse were 65 or older as of 12/31/09.

File Copy

Your Social Security Number: 481-30-4685
Spouse Social Security Number:

Are your name, your spouse's name, if applicable, and your address the same as on last year's return? [X] YES [ ] NO

Residence on 12/31/09 — County No.: 00 School District No.: 0000

Dependent children for whom an exemption is claimed in Step 3
How many have health care coverage? (including Medicaid or hawk-i) _____
How many do not have health care coverage? _____

STEP 2 Filing Status: Mark one box only.

1	X	Single: Were you claimed as a dependent on another person's Iowa return? [ ] YES [X] NO ▲
2		Married filing a joint return. (Two-income families may benefit by using status 3 or 4)
3		Married filing separately on this combined return. Spouse use column B.
4		Married filing separate returns. Spouse's name: SSN: ▲ Income: $
5		Head of household with qualifying person. If qualifying person is not claimed as a dependent on this return, enter the person's name and Social Security Number below.
6		Qualifying widow(er) with dependent child. Name: SSN:

STEP 3 Exemptions

YOU (and spouse if filing jointly)	a.	**Personal Credit:** Enter 1 (Enter 2 if filing joint or head of household)	▲ 1	X $ 40	= $	40
	b.	Enter 1 for each person who is **65 or older** and/or 1 for each person who is **blind**	▲ 1	X $ 20	= $	20
	c.	**Dependents:** Enter 1 for each dependent	▲	X $ 40	= $	
	d.	Enter first names of dependents here:		e. TOTAL $		60
SPOUSE (If filing status 3)	a.	**Personal Credit:** Enter 1	▲	X $ 40	= $	
	b.	Enter 1 if **65 or older** and/or 1 if **blind**	▲	X $ 20	= $	
	c.	**Dependents:** Enter 1 for each dependent	▲	X $ 40	= $	
	d.	Enter first names of dependents here:		e. TOTAL $		

STEP 4 Figure your gross income

		B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
1.	Wages, salaries, tips, etc.				
2.	Taxable interest income. If more than $1,500, complete Sch. B		3,962		
3.	Ordinary dividend income. If more than $1,500, complete Sch. B		16,579		
4.	Alimony received				
5.	Business income/(loss) from federal Schedule C or C-EZ				
6.	Capital gain/(loss) from federal Sch. D if required for federal purposes		-3,000		
7.	Other gains/(losses) from federal form 4797				
8.	Taxable IRA distributions				
9.	Taxable pensions and annuities		14,302		
10.	Rents, royalties, partnerships, estates, etc.		27,836		
11.	Farm income/(loss) from federal Schedule F				
12.	Unemployment compensation. See instructions.				
13.	Taxable Social Security benefits		7,366		
14.	Other income, gambling income, bonus depreciation/sec. 179 adjustment				
15.	**GROSS INCOME.** ADD lines 1-14				67,045

Staple W-2s, payment, and voucher here.

STEP 5 Figure your adjustments to income

16.	Payments to an IRA, Keogh, or SEP				
17.	One-half of self-employment tax				
18.	Health insurance deduction		2,166		
19.	Penalty on early withdrawal of savings				
20.	Alimony paid				
21.	Pension/retirement income exclusion		6,000		
22.	Moving expense deduction from federal form 3903				
23.	Iowa capital gain deduction.				
24.	Other adjustments				
25.	Total adjustments. ADD lines 16-24				8,166
26.	**NET INCOME.** SUBTRACT line 25 from line 15				58,879

STEP 6 Figure your federal tax addition and deduction

27.	Federal income tax refund / overpayment received in 2009		3,964		
28.	Self-employment/household employment taxes				
29.	Addition for federal taxes. ADD lines 27 and 28				3,964
30.	Total. ADD lines 26 and 29				62,843
31.	Federal tax withheld		25		
32.	Federal estimated tax payments made in 2009		12,910		
33.	Additional federal tax paid in 2009 for 2008 and prior years				
34.	Deduction for federal taxes. ADD lines 31, 32, and 33				12,935
35.	**BALANCE.** SUBTRACT line 34 from line 30. Enter here and on line 36, side 2				49,908

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P5415

41-001a (09/11/09) L09

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NELVA E BRUNSTING 481-30-4685

2009 IA 1040, page 2

		B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
STEP 7 Figure your taxable income	36. BALANCE. From side 1, line 35.			36.	49,908
	37. Total itemized deductions from federal Schedule A	37.		Complete lines 37-40 ONLY if you itemize.	
	Taxpayers with bonus depreciation/sec. 179 must use Iowa Sch. A 38. Iowa income tax if included in line 5 of federal Schedule A	38.			
	39. BALANCE. Subtract line 38 from line 37 or enter the amount of itemized deductions from the Iowa Schedule A	39.			
	40. Other deductions.	40.			
	41. Deduction. Check one box. ☐ Itemized. Add lines 39 and 40. ☒ Standard.			41.	1,780
	42. **TAXABLE INCOME.** SUBTRACT line 41 from line 36.			42.	48,128
STEP 8 Figure your tax, credits and checkoff contributions	43. Tax from tables or alternate tax	43.	2,798		
	44. Iowa lump-sum tax. 25% of federal tax from form 4972.	44.			
	45. Iowa minimum tax. Attach IA 6251.	45.			
	46. Total tax. ADD lines 43, 44, and 45.			46.	2,798
	47. Total exemption credit amount(s) from Step 3, side 1	47.	60		
	48. Tuition and textbook credit for dependents K-12.	48.			
	49. Total credits. ADD lines 47 and 48.			49.	60
	50. BALANCE. SUBTRACT line 49 from line 46. If less than zero, enter zero.			50. 0	2,738
	51. Credit for nonresident or part-year resident. Attach IA 126 and federal return.			51.	1,443
	52. BALANCE. SUBTRACT line 51 from 50. If less than or equal to zero, enter zero.			52. 0	1,295
	53. Other nonfundable Iowa credits. Attach IA 148 Tax Credits Schedule.			53.	
	54. BALANCE. SUBTRACT line 53 from line 52.			54.	1,295
	55. School district surtax/EMS surtax. Take percentage from table; multiply by line 54.			55. 0	0
	56. Total Tax. ADD lines 54 and 55.			56.	1,295
	57. Total tax before contributions. ADD columns A & B on line 56 and enter here.			57.	1,295
	58. Contributions. Contributions will reduce your refund or add to the amount you owe. Amounts must be in whole dollars. Fish/Wildlife 58a: ▲ State Fair 58b: ▲ Firefighters/Veterans 58c: ▲ Child Abuse Prevention 58d: ▲ Enter total.			58.	
	59. **TOTAL TAX AND CONTRIBUTIONS.** ADD lines 57 and 58.			59.	1,295
STEP 9 Figure your credits	60. Iowa income tax withheld.	60.			
	61. Estimated and voucher payments made for tax year 2009	61.	1,240		
	62. Out-of-state tax credit. Attach IA 130.	62.			
	63. Motor fuel tax credit. Attach IA 4136.	63.			
	64. Check One: ☐ Child and dependent care credit **OR** ☐ Early childhood development credit	64.			
	65. Iowa earned income credit: **7.0% (.07) of federal credit**	65.			
	66. Other refundable credits. Attach IA 148 Tax Credits Schedule.	66.			
	67. TOTAL. ADD lines 60 - 66.	67.	1,240		
	68. **TOTAL CREDITS.** ADD columns A and B on line 67 and enter here.			68.	1,240
STEP 10 Figure your refund or amount you owe	69. If line 68 is more than line 59, SUBTRACT line 59 from line 68. This is the amount you overpaid.			69.	
	70. Amount of line 69 to be **REFUNDED**			REFUND 70.	
	Mail return to Iowa Income Tax - Refund Processing, Hoover State Office Bldg, Des Moines IA 50319-0120				
	71. Amount of line 69 to be applied to your 2010 estimated tax	71.			
	72. If line 68 is less than line 59, SUBTRACT line 68 from line 59. This is the AMOUNT OF TAX YOU OWE.			72.	55
	73. Penalty for underpayment of estimated tax. From IA 2210 or IA 2210F. ☐ Check if annualized income method is used			73.	
	74. Penalty and interest. 74a. Penalty. ▲ 74b. Interest ▲ ADD Enter total			74.	
	75. **TOTAL AMOUNT DUE.** ADD lines 72, 73, and 74, and enter here.			PAY THIS AMOUNT 75.	55

Electronically pay by credit card or direct debit. Go to www.state.ia.us/tax/
To pay by mail: Iowa Income Tax - Document Processing, PO Box 9187, Des Moines IA 50306-9187. Make check payable to Treasurer, State of Iowa.

STEP 11 POLITICAL CHECKOFF. This checkoff does not increase the amount of tax you owe or decrease your refund.

SPOUSE	▲	YOURSELF
$1.50 to Democratic Party	☐	☐ $1.50 to Democratic Party
$1.50 to Republican Party	☐	☐ $1.50 to Republican Party
$1.50 to Campaign Fund	☐	☐ $1.50 to Campaign Fund

STEP 12
NEXT YEAR,
Would you like to receive a booklet? This option is not available to electronic filers.
0. ☐ Yes
▲ 1. ☐ No

Mailing Addresses:
See lines 70 and 75 above.

STEP 13
PLEASE SIGN HERE
- Verify your SSN(s)
- Recheck your math
- Attach all W-2s

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

RICHARD K RIKKERS CPA 03/23/10
Preparer's Signature Date

KROESE & KROESE P.C.
540 NORTH MAIN AVENUE
SIOUX CENTER IA 51250-1824
Address

712-722-3375 42-1277139
Daytime Telephone Number Identification Number

Your Signature Date

Spouse's Signature Date

Daytime Telephone Number

CS

This return is due April 30, 2010.

41-001b (10/07/09)

File Copy

P5416

BRUNSTING003747

000065

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

2009 IA 1040 Schedule B

Interest and Dividend Income

Name(s) as shown on page 1 of the IA 1040: NELVA E BRUNSTING

Social Security Number: 481-[illegible]

File Copy

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

PART I: INTEREST INCOME

You must complete this part if you received more than $1,500 in interest in 2009. Interest income which should be reported includes earnings from savings and loan associations, mutual savings banks, cooperative banks, credit unions, and bank deposits; state and municipal bonds (see instructions for IA 1040, line 2, Taxable Interest Income), and interest from tax refunds. Do not report interest from federal securities.

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

Interest Income. List Names of All Payers.

Name of Payer	Check one for each payer: Taxpayer	Spouse	Joint	AMOUNT
EDWARD JONES			X	842
EDWARD JONES			X	2,953
EDWARD JONES		X		167
Total Taxable Interest Income. Add the amounts. Enter here and on IA 1040, line 2.				3,962

PART II: DIVIDEND INCOME

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

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

Dividend Income. List Names of All Payers.

Name of Payer	Check one for each payer: Taxpayer	Spouse	Joint	AMOUNT
CHEVRON CORPORATION			X	4,817
DEERE & CO			X	10
EDWARD JONES		X		5,065
METLIFE	X			70
EXXON MOBILE			X	6,356
EDWARD JONES		X		261
Total Taxable Dividend Income. Add the amounts. Enter here and on IA 1040, line 3.				16,579

41-004b (08/27/09)
P5417

CS

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

2009 IA 126

Iowa Nonresident and Part-year Resident Credit

Name(s) as shown on page 1 of the IA 1040: NELVA E BRUNSTING

Social Security Number: 481-[illegible]

File Copy

MARK THE APPROPRIATE BOX FOR YOU AND YOUR SPOUSE

You are a nonresident of Iowa [X] ▲

You are a part-year resident of Iowa [ ] ▲
Date moved into Iowa: _____
and/or
Date moved out of Iowa: _____

Your spouse is a nonresident of Iowa [ ] ▲

Your spouse is a part-year resident of Iowa [ ] ▲
Date moved into Iowa: _____
and/or
Date moved out of Iowa: _____

YOU MUST FILE THIS FORM IF...

- You are a nonresident of Iowa with income from Iowa sources, or
- You are a part-year Iowa resident

- Attach this form and a copy of your federal return to your Iowa return. (IA 1040)
- Report only Iowa-source income on the IA 126.
- You may benefit by using filing status 3 or 4.

		IOWA-SOURCE INCOME	
		B. SPOUSE Filing Status 3 Only	**A.** YOU OR JOINT
1. Wages, salaries, tips, etc.	1.		
2. Taxable interest income	2.		
3. Ordinary dividend income	3.		
4. Alimony received	4.		
5. Business income or (loss)	5.		
6. Capital gain or (loss)	6.		
7. Other gains or (losses)	7.		
8. Taxable IRA distributions	8.		
9. Taxable pensions and annuities	9.		
10. Rents, royalties, partnerships, estates, etc.	10.		27,836
11. Farm income or (loss)	11.		
12. Unemployment compensation	12.		
13. Taxable Social Security benefits.	13.		
14. Other income, gambling income, bonus depreciation/section 179 adjustment	14.		
15. **GROSS INCOME.** ADD lines 1-14.	15.		▲ 27,836
16. Payments to an IRA, Keogh, or SEP while an Iowa resident	16.		
17. Deduction for self-employment tax	17.		
18. Health insurance deduction	18.		
19. Penalty on early withdrawal of savings	19.		
20. Alimony paid	20.		
21. Pension/retirement income exclusion	21.		
22. Moving expense deduction into Iowa only	22.		
23. Iowa capital gain deduction	23.		
24. Other adjustments	24.		
25. Total adjustments. ADD lines 16-24.	25.		▲
26. **IOWA NET INCOME.** SUBTRACT line 25 from line 15.	26.		27,836
27. All-source net income from line 26, IA 1040	27.		58,879
		100.0%	100.0%
28. Iowa income percentage: Divide line 26 by line 27 and enter percentage rounded to the nearest tenth of a percent. This can be no more than 100.0% and no less than 0.0%.	28.	%	47.3%
29. Nonresident/part-year resident credit percentage: Subtract the percentage on line 28 from 100.0%.	29.	%	52.7%
30. Iowa tax on total income from line 43, IA 1040	30.		2,798
31. Total credits from line 49, IA 1040	31.		60
32. Tax after credits. Subtract line 31 from line 30.	32.		2,738
33. Nonresident/part-year resident tax credit. Multiply line 32 by the percentage on line 29.	33.		1,443

ENTER THIS AMOUNT ON LINE 51 OF IA 1040

P5418

Form **IA 1040** | **Iowa Return Carryover Summary** | **2009**

Name: NELVA E BRUNSTING

Taxpayer Identification Number: 481-30-4685

File Copy

Activity, Form or Screen	Unit	Description	Carryover to 2010
ST PMT		TAXES PAID (DEDUCTIBLE ON FEDERAL SCHEDULE A)	55
ST PMT		CALCULATED ESTIMATES	
		1ST QUARTER PAYMENT	330
		2ND QUARTER PAYMENT	330
		3RD QUARTER PAYMENT	330
		4TH QUARTER PAYMENT	330
A		ESTIMATES PAID DEDUCTIBLE NEXT YEAR	310

P5419

Form **IA1040** | **Iowa Federal Tax Adjustment Worksheet** | **2009**

Name: NELVA E BRUNSTING

Taxpayer Identification Number: 481-30-4685

File Copy

Federal Refund - Iowa Form 1040 Line 27

1.	2008 federal refund	1.	3,964
2.	Less 2008 federal earned income credit	2.	
3.	Less 2008 additional child tax credit	3.	
4.	Less 2008 first-time homebuyer credit	4.	
5.	**Prior year federal refund after adjustments**	5.	3,964
6.	2008 deduction for federal taxes (Iowa Form 1040, line 34)	6.	17,160
7.	**Lesser of line 5 or line 6**	7.	3,964

			Spouse	Taxpayer/Joint
8.	Prior year federal refund after adjustments from line 7, allocated, if applicable	8.		3,964
9.	Total of other federal refunds (From years prior to 2008)	9.		
10.	**Federal income tax refund / overpayment received in 2009** (Line 8 plus line 9)	10.		3,964

Self Employment and Household Employment Taxes - Iowa Form 1040 Line 28

			Spouse	Taxpayer/Joint
1.	Self-employment taxes	1.		
2.	Household employment taxes	2.		
3.	**Total Self-employment and Household Employment Taxes**	3.		

Federal Tax Withheld - Iowa Form 1040 Line 31

			Spouse	Taxpayer/Joint
1.	W-2, W-2G, 1099R, 1099M, interest, dividend, K-1	1.		25
2.	Social security, railroad, unemployment, other income, backup withholding, other	2.		
3.	**Total Federal Income Tax Withheld**	3.		25

Federal Estimated Tax Payments Made in 2009 - Iowa Form 1040 Line 32

1.	Overpayment applied from 2008 return	1.	3,964
2.	Estimates paid in 2009	2.	8,946
3.	**Total Federal Estimated tax payments made in 2009**	3.	12,910

			Spouse	Taxpayer/Joint
4.	**Total Federal Estimated Taxes Paid from line 3, allocated, if applicable**	4.		12,910

Additional Federal Taxes Paid in 2009 - Iowa Form 1040 Line 33

1.	2008 federal tax liability	1.	11,940
2.	Excise tax on early withdrawal from qualified plans	2.	
3.	**Subtotal** (Line 1 minus Line 2)	3.	11,940
4.	Less payments made against 2008 federal tax liability	4.	15,904
5.	**2008 unpaid liability before federal refundable credits** (Line 3 minus Line 4)	5.	

6. **Refundable credits:**
   - Earned income credit a.
   - Additional child tax credit b.
   - First-time home buyer credit c.
   - Recovery rebate credit d. Not Applicable
   - Other refundable credits e.
   - **Total refundable credits** 6.

7.	Application of refundable credits to 2008 unpaid federal tax liability (Lesser of line 5 or line 6)	7.	
8.	Paid with 2008 federal tax return	8.	
9.	Federal extension and additional payments from 2008 federal return	9.	
10.	Federal Motor Vehicle Fuel Tax Credit from 2009 federal return	10.	
11.	Excess FICA reported on 2009 federal return	11.	
12.	**Total additional federal tax payments made in 2009** (Add lines 7 thru 11)	12.	

			Spouse	Taxpayer/Joint
13.	Total additional federal tax payments from line 12, allocated, if applicable	13.		
14.	Additional federal taxes paid in 2009 for tax years prior to 2008	14.		
15.	**Total additional federal taxes paid in 2009 for 2008 and prior years** (Add lines 13 and 14)	15.		

P5420

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

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

Documents for: BRUNSTING, NELVA E

Tax Documents

US Tax Return (12/31/09) - Form 1040 Page 1
US Tax Return (12/31/09) - Form 1040 Page 2
US Tax Return (12/31/09) - Schedule B
US Tax Return (12/31/09) - Schedule D Page 1
US Tax Return (12/31/09) - Schedule D Page 2
US Tax Return (12/31/09) - Schedule E Page 1 - FARMLAND
US Tax Return (12/31/09) - Schedule E Page 2
US Tax Return (12/31/09) - Form 6251 Page 1
US Tax Return (12/31/09) - Form 6251 Page 2
US Tax Return (12/31/09) - Form 4835 - SHARE CROP
US Tax Return (12/31/09) - Schedule L

P5421

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Form **1040** Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return 2009
(99) IRS Use Only–Do not write or staple in this space.

For the year Jan. 1-Dec. 31, 2009, or other tax year beginning , 2009, ending , 20 — OMB No. 1545-0074

Label (See instructions on page 14.) **Use the IRS label.** Otherwise, please print or type.

LABEL HERE

Your first name and initial	Last name	Your social security number
NELVA E	BRUNSTING	481-30-4685
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
		File Copy
Home address (number and street). If you have a P.O. box, see page 14.	Apt. no.	You **must** enter your SSN(s) above.
13630 PINEROCK LN		
City, town or post office, state, and ZIP code. If you have a foreign address, see page 14.		Checking a box below will not change your tax or refund.
HOUSTON TX 77079-5914		

Presidential Election Campaign ▶ Check here if you, or your spouse if filing jointly, want $3 to go to this fund (see page 14) ▶ ☐ You ☐ Spouse

Filing Status Check only one box.

1 [X] Single
2 [ ] Married filing jointly (even if only one had income)
3 [ ] Married filing separately. Enter spouse's SSN above and full name here. ▶
4 [ ] Head of household (with qualifying person). (See page 15.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 [ ] Qualifying widow(er) with dependent child (see page 16)

Exemptions

6a [X] **Yourself.** If someone can claim you as a dependent, **do not** check box 6a
b [ ] **Spouse**

Boxes checked on 6a and 6b: 1

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if qual. child for child tax cr. (see page 17)

If more than four dependents, see page 17 and check here ▶ ☐

No. of children on 6c who:
- lived with you
- did not live with you due to divorce or separation (see page 18)

Dependents on 6c not entered above

d Total number of exemptions claimed — Add numbers on lines above ▶ 1

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 22.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

7	Wages, salaries, tips, etc. Attach Form(s) W-2		7	
8a	**Taxable** interest. Attach Schedule B if required		8a	842
b	**Tax-exempt** interest. **Do not** include on line 8a	8b 3,120		
9a	Ordinary dividends. Attach Schedule B if required		9a	16,579
b	Qualified dividends (see page 22)	9b 16,205		
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 23)		10	
11	Alimony received		11	
12	Business income or (loss). Attach Schedule C or C-EZ		12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐		13	-3,000
14	Other gains or (losses). Attach Form 4797		14	
15a	IRA distributions	15a	b Taxable amount (see page 24)	15b
16a	Pensions and annuities	16a	b Taxable amount (see page 25)	16b 14,302
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		17	27,836
18	Farm income or (loss). Attach Schedule F		18	
19	Unemployment compensation in excess of $2,400 per recipient (see page 27)		19	
20a	Social security benefits	20a 25,843	b Taxable amount (see page 27)	20b 21,967
21	Other income. List type and amount (see page 29)		21	
22	Add the amounts in the far right column for lines 7 through 21. This is your **total income** ▶		22	78,526

Adjusted Gross Income

23	Educator expenses (see page 29)	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25	Health savings account deduction. Attach Form 8889	25	
26	Moving expenses. Attach Form 3903	26	
27	One-half of self-employment tax. Attach Schedule SE	27	
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction (see page 30)	29	
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid b Recipient's SSN ▶	31a	
32	IRA deduction (see page 31)	32	
33	Student loan interest deduction (see page 34)	33	
34	Tuition and fees deduction. Attach Form 8917	34	
35	Domestic production activities deduction. Attach Form 8903	35	
36	Add lines 23 through 31a and 32 through 35		36
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶		37 78,526

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 97.
DAA

P5422 Form **1040** (2009)

BRUNSTING003753

Tax and Credits

38	Amount from line 37 (adjusted gross income)	38	78,526
39a	Check if: [X] You were born before January 2, 1945, [ ] Blind. [ ] Spouse was born before January 2, 1945, [ ] Blind. Total boxes checked ▶ 39a 1		
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 35 and check here ▶ 39b [ ]		
40a	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)	40a	7,600
b	If you are increasing your standard deduction by certain real estate taxes, new motor vehicle taxes, or a net disaster loss, attach Schedule L and check here (see page 35) ▶ 40b [X]		
41	Subtract line 40a from line 38	41	70,926
42	**Exemptions.** If line 38 is $125,100 or less and you did not provide housing to a Midwestern displaced individual, multiply $3,650 by the number on line 6d. Otherwise, see page 37	42	3,650
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	67,276
44	**Tax** (see page 37). Check if any tax is from: a [ ] Form(s) 8814 b [ ] Form 4972	44	11,387
45	**Alternative minimum tax** (see page 40). Attach Form 6251	45	
46	Add lines 44 and 45 ▶	46	11,387
47	Foreign tax credit. Attach Form 1116 if required — 47: 19		
48	Credit for child and dependent care expenses. Attach Form 2441 — 48		
49	Education credits from Form 8863, line 29 — 49		
50	Retirement savings contributions credit. Attach Form 8880 — 50		
51	Child tax credit (see page 42) — 51		
52	Credits from Form: a [ ] 8396 b [ ] 8839 c [ ] 5695 — 52		
53	Other credits from Form: a [ ] 3800 b [ ] 8801 c [ ] — 53		
54	Add lines 47 through 53. These are your **total credits**	54	19
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶	55	11,368

Standard Deduction for—

- People who check any box on line 39a, 39b, or 40b **or** who can be claimed as a dependent, see page 35.
- All others: Single or Married filing separately, $5,700; Married filing jointly or Qualifying widow(er), $11,400; Head of household, $8,350

File Copy

Other Taxes

56	Self-employment tax. Attach Schedule SE	56	
57	Unreported social security and Medicare tax from Form: a [ ] 4137 b [ ] 8919	57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59	Additional taxes: a [ ] AEIC payments b [ ] Household employment taxes. Attach Schedule H	59	
60	Add lines 55 through 59. This is your **total tax** ▶	60	11,368

Payments

61	Federal income tax withheld from Forms W-2 and 1099 — 61: 25		
62	2009 estimated tax payments and amount applied from 2008 return — 62: 11,920		
63	Making work pay and government retiree credits. Attach Schedule M — 63		
64a	**Earned income credit (EIC)** — 64a		
b	Nontaxable combat pay election — 64b		
65	Additional child tax credit. Attach Form 8812 — 65		
66	Refundable education credit from Form 8863, line 16 — 66		
67	First-time homebuyer credit. Attach Form 5405 — 67		
68	Amount paid with request for extension to file (see page 72) — 68		
69	Excess social security and tier 1 RRTA tax withheld (see page 72) — 69		
70	Credits from Form: a [ ] 2439 b [ ] 4136 c [ ] 8801 d [ ] 8885 — 70		
71	Add lines 61, 62, 63, 64a, & 65 through 70. These are your **total payments** ▶	71	11,945

If you have a qualifying child, attach Schedule EIC.

Refund

72	If line 71 is more than line 60, subtract line 60 from line 71. This is the amount you **overpaid**	72	577
73a	Amount of line 72 you want **refunded to you.** If Form 8888 is attached, check here ▶ [ ]	73a	
▶ b	Routing number ▶ c Type: [ ] Checking [ ] Savings		
▶ d	Account number		
74	Amount of line 72 you want **applied to your 2010 estimated tax** ▶ — 74: 577		

Direct deposit? See page 73 and fill in 73b, 73c, and 73d, or Form 8888.

Amount You Owe

75	**Amount you owe.** Subtract line 71 from line 60. For details on how to pay, see page 74 ▶	75	
76	Estimated tax penalty (see page 74) — 76		

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 75)? [X] **Yes.** Complete the following. [ ] **No**

Designee's name ▶ RICHARD K RIKKERS CPA

Personal identification number (PIN) ▶ 84948

Phone no. ▶ 712-722-3375

Sign Here

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

Joint return? See page 15. Keep a copy for your records.

Your signature	Date	Your occupation	Daytime phone number
		RETIRED	
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	

Paid Preparer's Use Only

Preparer's signature ▶ RICHARD K RIKKERS CPA	Date 03/23/10	Check if self-employed [ ]	Preparer's SSN or PTIN P00144154
Firm's name (or yours if self-employed), address, and ZIP code ▶ KROESE & KROESE P.C. 540 NORTH MAIN AVENUE SIOUX CENTER IA 51250-1824			EIN 42-1277139 Phone no. 712-722-3375

000065

SCHEDULE B
(Form 1040A or 1040)
Department of the Treasury
Internal Revenue Service (99)

Interest and Ordinary Dividends

▶ Attach to Form 1040A or 1040. ▶ See instructions on back.

OMB No. 1545-0074
2009
Attachment Sequence No. **08**

Name(s) shown on return: NELVA E BRUNSTING
Your social security number: 481-30-4685

File Copy

Part I Interest

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 8a.)

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

			Amount
1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions on back and list this interest first. Also, show that buyer's social security number and address ▶		
	EDWARD JONES	1	842
2	Add the amounts on line 1	2	842
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	
4	Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ▶	4	842

Note. If line 4 is over $1,500, you must complete Part III.

Part II Ordinary Dividends

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 9a.)

Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

			Amount
5	List name of payer ▶		
	CHEVRON CORPORATION	5	4,817
	DEERE & CO		10
	EDWARD JONES		5,065
	METLIFE		70
	EXXON MOBILE		6,356
	EDWARD JONES		261
6	Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a ▶	6	16,579

Note. If line 6 is over $1,500, you must complete Part III.

Part III Foreign Accounts and Trusts

(See instructions on back)

You must complete this part if you **(a)** had over $1,500 of taxable interest or ordinary dividends; or **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

		Yes	No
7a	At any time during 2009, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See instructions on back for exceptions and filing requirements for Form TD F 90-22.1		X
b	If "Yes," enter the name of the foreign country ▶		
8	During 2009, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions on back		X

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

Schedule B (Form 1040A or 1040) 2009

DAA

P5424

BRUNSTING003755

000065

SCHEDULE D (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

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

OMB No. 1545-0074
2009
Attachment Sequence No. **12**

Name(s) shown on return: NELVA E BRUNSTING

Your social security number: 481-30-4135

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Part I Short-Term Capital Gains and Losses – Assets Held One Year or Less

	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
1						

2	Enter your short-term totals, if any, from Schedule D-1, line 2	2	
3	**Total short-term sales price amounts.** Add lines 1 and 2 in column (d)	3	
4	Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824	4	
5	Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	5	
6	Short-term capital loss carryover. Enter the amount, if any, from line 10 of your **Capital Loss Carryover Worksheet** on page D-7 of the instructions	6	(1,389)
7	**Net short-term capital gain or (loss).** Combine lines 1 through 6 in column (f)	7	-1,389

Part II Long-Term Capital Gains and Losses – Assets Held More Than One Year

	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
8	CAPTIAL INCOME BUILDERS V	VARIOUS	10/26/09	7,533	10,846	-3,313
	CAPITAL INCOME BUILDERS	VARIOUS	10/26/09	7,370	10,972	-3,602
	INCOME FUND OF AMERICA FUND	VARIOUS	10/26/09	38,532	46,659	-8,127
	INCOME FUND OF AMERICA	VARIOUS	05/27/09	10,000	14,028	-4,028

9	Enter your long-term totals, if any, from Schedule D-1, line 9	9	
10	**Total long-term sales price amounts.** Add lines 8 and 9 in column (d)	10	63,435
11	Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824	11	
12	Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	12	
13	Capital gain distributions. See page D-2 of the instructions	13	
14	Long-term capital loss carryover. Enter the amount, if any, from line 15 of your **Capital Loss Carryover Worksheet** on page D-7 of the instructions	14	(15,025)
15	**Net long-term capital gain or (loss).** Combine lines 8 through 14 in column (f). Then go to Part III on the back	15	-34,095

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

Schedule D (Form 1040) 2009

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Part III Summary

16	Combine lines 7 and 15 and enter the result	16	File Copy 35,484
	If line 16 is: • A **gain,** enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • A **loss,** skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • **Zero,** skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.		
17	Are lines 15 and 16 **both** gains? ☐ **Yes.** Go to line 18. ☐ **No.** Skip lines 18 through 21, and go to line 22.		
18	Enter the amount, if any, from line 7 of the **28% Rate Gain Worksheet** on page D-8 of the instructions ▶	18	
19	Enter the amount, if any, from line 18 of the **Unrecaptured Section 1250 Gain Worksheet** on page D-9 of the instructions ▶	19	
20	Are lines 18 and 19 **both** zero or blank? ☐ **Yes.** Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the **Qualified Dividends and Capital Gain Tax Worksheet** on page 39 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR). **Do not** complete lines 21 and 22 below. ☐ **No.** Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the **Schedule D Tax Worksheet** on page D-10 of the instructions. **Do not** complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the **smaller** of: • The loss on line 16 or • ($3,000), or if married filing separately, ($1,500) **Note.** When figuring which amount is smaller, treat both amounts as positive numbers.	21	(3,000)
22	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? ☒ **Yes.** Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the **Qualified Dividends and Capital Gain Tax Worksheet** on page 39 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR). ☐ **No.** Complete the rest of Form 1040 or Form 1040NR.		

SCHEDULE E (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Supplemental Income and Loss

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

▶ Attach to Form 1040, 1040NR, or Form 1041. ▶ See Instructions for Schedule E (Form 1040).

OMB No. 1545-0074

2009

Attachment Sequence No. **13**

Name(s) shown on return: NELVA E BRUNSTING

Your social security number: 481-30-4685

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Part I **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 page E-3). If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

1 List the type and address of each **rental real estate property:**	2 For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of: ● 14 days **or** ● 10% of the total days rented at fair rental value? (See page E-3)		Yes	No
A FARMLAND IOWA		A		X
B FARMLAND IOWA		B		X
C		C		

Income:		Properties A	Properties B	Properties C		Totals (Add columns A, B, and C.)
3 Rents received	3	15,276	14,100		3	29,376
4 Royalties received	4				4	
Expenses:						
5 Advertising	5					
6 Auto and travel (see page E-4)	6					
7 Cleaning and maintenance	7					
8 Commissions	8					
9 Insurance	9					
10 Legal and other professional fees	10					
11 Management fees	11					
12 Mortgage interest paid to banks, etc. (see page E-5)	12				12	
13 Other interest	13					
14 Repairs	14					
15 Supplies	15					
16 Taxes	16	2,525				
17 Utilities	17					
18 Other (list) ▶	18					
19 Add lines 5 through 18	19	2,525			19	2,525
20 Depreciation expense or depletion (see page E-5)	20				20	
21 Total expenses. Add lines 19 and 20	21	2,525				
22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-5 to find out if you must file **Form 6198**	22	12,751	14,100			
23 Deductible rental real estate loss. **Caution.** Your rental real estate loss on line 22 may be limited. See page E-5 to find out if you must file **Form 8582.** Real estate professionals **must** complete line 43 on page 2	23	(0)	(0)	( )		
24 **Income.** Add positive amounts shown on line 22. **Do not** include any losses					24	26,851
25 **Losses.** Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here					25	( )
26 **Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2					26	26,851

For Paperwork Reduction Act Notice, see page E-8 of the instructions.

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Name(s) shown on return. Do not enter name and social security number if shown on other side. | Your social security number

NELVA E BRUNSTING | 481-30-4685

Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations

Note. If you report a loss from an at-risk activity for which any amount is **not** at risk, you **must** check the box in column **(e)** on line 28 and attach **Form 6198.** See page E-1.

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27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see page E-7 before completing this section. ☐ Yes ☒ No

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A			☐		☐
B			☐		☐
C			☐		☐
D			☐		☐

	Passive Income and Loss		Nonpassive Income and Loss		
	(f) Passive loss allowed (attach **Form 8582** if required)	(g) Passive income from **Schedule K-1**	(h) Nonpassive loss from **Schedule K-1**	(i) Section 179 expense deduction from **Form 4562**	(j) Nonpassive income from **Schedule K-1**
A					
B					
C					
D					
29a Totals					
b Totals					

30	Add columns (g) and (j) of line 29a	30	
31	Add columns (f), (h), and (i) of line 29b	31	( )
32	**Total partnership and S corporation income or (loss).** Combine lines 30 and 31. Enter the result here and include in the total on line 41 below	32	

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		

	Passive Income and Loss		Nonpassive Income and Loss	
	(c) Passive deduction or loss allowed (attach **Form 8582** if required)	(d) Passive income from **Schedule K-1**	(e) Deduction or loss from **Schedule K-1**	(f) Other income from **Schedule K-1**
A				
B				
34a Totals				
b Totals				

35	Add columns (d) and (f) of line 34a	35	
36	Add columns (c) and (e) of line 34b	36	( )
37	**Total estate and trust income or (loss).** Combine lines 35 and 36. Enter the result here and include in the total on line 41 below	37	

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from **Schedules Q,** line 2c (see page E-8)	(d) Taxable income (net loss) from **Schedules Q,** line 1b	(e) Income from **Schedules Q,** line 3b

39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below	39	

Part V Summary

40	Net farm rental income or (loss) from **Form 4835.** Also, complete line 42 below	40	985
41	**Total income or (loss).** Combine lines 26, 32, 37, 39, & 40. Enter the result here & on Form 1040, line 17, or Form 1040NR, line 18 ▶	41	27,836
42	**Reconciliation of farming and fishing income.** Enter your **gross** farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code U; and Schedule K-1 (Form 1041), line 14, code F (see page E-8)	42	985
43	**Reconciliation for real estate professionals.** If you were a real estate professional (see page E-2), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

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Form **6251**

Department of the Treasury
Internal Revenue Service (99)

Alternative Minimum Tax—Individuals

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2009

Attachment Sequence No. **32**

Name(s) shown on Form 1040 or Form 1040NR: NELVA E BRUNSTING

Your social security number: 481-30-[illegible]

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Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41 (minus any amount on Form 8914, line 6), and go to line 2. Otherwise, enter the amount from Form 1040, line 38 (minus any amount on Form 8914, line 6), and go to line 7. (If less than zero, enter as a negative amount.)	1	78,526
2	Medical and dental. Enter the **smaller** of Schedule A (Form 1040), line 4, **or** 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	2	
3	Taxes from Schedule A (Form 1040), lines 5, 6, and 8	3	
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions	4	
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	
6	If Form 1040, line 38, is over $166,800 (over $83,400 if married filing separately), enter the amount from line 11 of the **Itemized Deductions Worksheet** on page A-11 of the instructions for Schedule A (Form 1040)	6	( )
7	If filing Schedule L (Form 1040A or 1040), enter as a negative amount the sum of lines 6 and 20 from that schedule	7	( )
8	Tax refund from Form 1040, line 10 or line 21	8	( )
9	Investment interest expense (difference between regular tax and AMT)	9	
10	Depletion (difference between regular tax and AMT)	10	
11	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	11	
12	Alternative tax net operating loss deduction	12	( )
13	Interest from specified private activity bonds exempt from the regular tax	13	208
14	Qualified small business stock (7% of gain excluded under section 1202)	14	
15	Exercise of incentive stock options (excess of AMT income over regular tax income)	15	
16	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	16	
17	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	17	
18	Disposition of property (difference between AMT and regular tax gain or loss)	18	
19	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	19	
20	Passive activities (difference between AMT and regular tax income or loss)	20	0
21	Loss limitations (difference between AMT and regular tax income or loss)	21	0
22	Circulation costs (difference between regular tax and AMT)	22	
23	Long-term contracts (difference between AMT and regular tax income)	23	
24	Mining costs (difference between regular tax and AMT)	24	
25	Research and experimental costs (difference between regular tax and AMT)	25	
26	Income from certain installment sales before January 1, 1987	26	( )
27	Intangible drilling costs preference	27	
28	Other adjustments, including income-based related adjustments	28	
29	**Alternative minimum taxable income.** Combine lines 1 through 28. (If married filing separately and line 29 is more than $216,900, see page 8 of the instructions.)	29	78,734

Part II Alternative Minimum Tax (AMT)

30 Exemption. (If you were under age 24 at the end of 2009, see page 8 of the instructions.)

IF your filing status is . . .	AND line 29 is not over...	THEN enter on line 30...
Single or head of household	$112,500	$46,700
Married filing jointly or qualifying widow(er)	150,000	70,950
Married filing separately	75,000	35,475

If line 29 is **over** the amount shown above for your filing status, see page 8 of the instructions.

30		30	46,700
31	Subtract line 30 from line 29. If more than zero, go to line 32. If zero or less, enter -0- here and on lines 34 and 36 and skip the rest of Part II.	31	32,034
32	• If you are filing Form 2555 or 2555-EZ, see page 9 of the instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; **or** you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 55 here. • **All others:** If line 31 is $175,000 or less ($87,500 or less if married filing separately), multiply line 31 by 26% (.26). Otherwise, multiply line 31 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately) from the result.	32	6,547
33	Alternative minimum tax foreign tax credit (see page 9 of the instructions)	33	19
34	Tentative minimum tax. Subtract line 33 from line 32	34	6,528
35	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Schedule J (see page 11 of the instructions)	35	11,368
36	**AMT.** Subtract line 35 from line 34. If zero or less, enter -0-. Enter here and on Form 1040, line 45	36	0

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

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Part III Tax Computation Using Maximum Capital Gains Rates

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

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Form **4835**

Department of the Treasury
Internal Revenue Service (99)

Farm Rental Income and Expenses

(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))

(Income not subject to self-employment tax)

▶ **Attach to Form 1040 or Form 1040NR.** ▶ **See instructions on back.**

OMB No. 1545-0074

2009

Attachment Sequence No. **37**

Name(s) shown on tax return: NELVA E BRUNSTING

Your social security number: 481-30-[illegible]

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Employer ID number (EIN), if any

A Did you actively participate in the operation of this farm during 2009 (see instructions)? [X] Yes [ ] No

Part I Gross Farm Rental Income—Based on Production. Include amounts converted to cash or the equivalent.

1	Income from production of livestock, produce, grains, and other crops			1	
2a	Cooperative distributions (Form(s) 1099-PATR)	2a	985	2b Taxable amount	2b 985
3a	Agricultural program payments (see instructions)	3a		3b Taxable amount	3b
4	Commodity Credit Corporation (CCC) loans (see instructions):				
a	CCC loans reported under election				4a
b	CCC loans forfeited	4b		4c Taxable amount	4c
5	Crop insurance proceeds and federal crop disaster payments (see instructions):				
a	Amount received in 2009	5a		5b Taxable amount	5b
c	If election to defer to 2010 is attached, check here ▶ [ ]			5d Amount deferred from 2008	5d
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)				6
7	**Gross farm rental income.** Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42 ▶				7 985

Part II Expenses—Farm Rental Property. Do not include personal or living expenses.

8	Car and truck expenses (see Schedule F instructions). Also attach **Form 4562**	8		21	Pension and profit-sharing plans	21	
9	Chemicals	9		22	Rent or lease:		
10	Conservation expenses (see instructions)	10		a	Vehicles, machinery, and equipment (see instructions)	22a	
11	Custom hire (machine work)	11		b	Other (land, animals, etc.)	22b	
12	Depreciation and section 179 expense deduction not claimed elsewhere	12		23	Repairs and maintenance	23	
				24	Seeds and plants	24	
				25	Storage and warehousing	25	
13	Employee benefit programs other than on line 21 (see Schedule F instructions)	13		26	Supplies	26	
				27	Taxes	27	
				28	Utilities	28	
14	Feed	14		29	Veterinary, breeding, and medicine	29	
15	Fertilizers and lime	15					
16	Freight and trucking	16		30	Other expenses (specify):		
17	Gasoline, fuel, and oil	17					
18	Insurance (other than health)	18		a		30a	
19	Interest:			b		30b	
a	Mortgage (paid to banks, etc.)	19a		c		30c	
b	Other	19b		d		30d	
20	Labor hired (less employment credits) (see Schedule F instructions)	20		e		30e	
				f		30f	
				g		30g	

31	**Total expenses.** Add lines 8 through 30g (see instructions) ▶	31	
32	**Net farm rental income or (loss).** Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E, line 40. If the result is a loss, you **must** go on to line 33	32	985
33	If line 32 is a loss, check the box that describes your investment in this activity (see instructions) ▶	33a [ ] All investment is at risk. 33b [ ] Some investment is not at risk.	
c	You may have to complete **Form 8582** to determine your deductible loss, regardless of which box you checked (see instructions). If you checked box 33b, you **must** complete **Form 6198** before going to Form 8582. In either case, enter the **deductible loss** here and on Schedule E, line 40	33c	

For Paperwork Reduction Act Notice, see instructions on back.

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Form **4835** (2009)

P5431

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SCHEDULE L
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Standard Deduction for Certain Filers

▶ **Attach to Form 1040A or 1040.** ▶ **See instructions on back.**

OMB No. 1545-0074
2009
Attachment Sequence No. **57**

Name(s) shown on return: NELVA E BRUNSTING

Your social security number: 481-30-[illegible]

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CAUTION File this form **only** if you are increasing your standard deduction by certain state or local real estate taxes, new motor vehicle taxes, or a net disaster loss. It may be better for you to itemize your deductions instead. See the Instructions for Schedule A (Form 1040).

1	Enter the amount shown below for your filing status. • Single or married filing separately—$5,700 • Married filing jointly or Qualifying widow(er)—$11,400 • Head of household—$8,350	1	5,700	
2	Can you (or your spouse if filing jointly) be claimed as a dependent on someone else's return? [X] **No.** Enter the amount from line 1 on line 4, skip line 3, and go to line 5. [ ] **Yes.** Go to line 3.			
3	Is your earned income more than $650 (see instructions)? [ ] **Yes.** Add $300 to your earned income. Enter the total [ ] **No.** Enter $950	3		
4	Enter the **smaller** of line 1 or line 3			4 5,700
5	Multiply the number on Form 1040, line 39a, or Form 1040A, line 23a, by $1,100 ($1,400 if single or head of household). If blank, enter -0-			5 1,400
6	Form 1040 filers only, enter any net disaster loss from Form 4684, line 18			6
7	Enter the state and local real estate taxes you paid. **Do not** include foreign real estate taxes (see instructions)	7	1,067	
8	Enter $500 ($1,000 if married filing jointly)	8	500	
9	Enter the smaller of line 7 or line 8			9 500
10	Did you (or your spouse if filing jointly) pay any state or local sales or excise taxes in 2009 for the purchase of a new motor vehicle **after** February 16, 2009 (see instructions)? [X] **No.** Skip lines 10 through 19, enter -0- on line 20, and go to line 21. [ ] **Yes.** If Form 1040, line 38, or Form 1040A, line 22, is less than $135,000 ($260,000 if married filing jointly), enter the amount of these taxes paid. Otherwise, skip lines 10 through 19, enter -0- on line 20, and go to line 21	10		
11	Enter the purchase price (**before taxes**) of the new motor vehicle(s) (see instructions)	11		
12	Is the amount on line 11 more than $49,500? [ ] **No.** Enter the amount from line 10. [ ] **Yes.** Figure the **portion** of the tax from line 10 that is attributable to the first $49,500 of the purchase price of each new motor vehicle and enter it here (see instructions)	12		
13	Enter the amount from Form 1040, line 38, or Form 1040A, line 22	13		
14	Form 1040 filers only, enter the total of any— • Amounts from Form 2555, lines 45 and 50; Form 2555-EZ, line 18; and Form 4563, line 15, and • Exclusion of income from Puerto Rico	14		
15	Add lines 13 and 14	15		
16	Enter $125,000 ($250,000 if married filing jointly)	16		
17	Is the amount on line 15 more than the amount on line 16? [ ] **No.** Skip lines 17 through 19, enter the amount from line 12 on line 20, and go to line 21. [ ] **Yes.** Subtract line 16 from line 15	17		
18	Divide the amount on line 17 by $10,000. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000	18		
19	Multiply line 12 by line 18	19		
20	Subtract line 19 from line 12			20
21	Add lines 4, 5, 6, 9, and 20. Enter the total here and on Form 1040, line 40a, or Form 1040A, line 24a. Also check the box on Form 1040, line 40b, or Form 1040A, line 24b			21 7,600

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

Schedule L (Form 1040A or 1040) 2009

DAA

P5432

BRUNSTING003763

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

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

Documents for: BRUNSTING, NELVA E

Tax Documents

IA Tax Return (12/31/10) - IA Form 1040 Page 1
IA Tax Return (12/31/10) - IA Form 1040 Page 2
IA Tax Return (12/31/10) - IA Schedule A
IA Tax Return (12/31/10) - IA Schedule B
IA Tax Return (12/31/10) - IA Form 126
IA Tax Return (12/31/10) - IA Form 6251
IA Tax Return (12/31/10) - IA Carryover Summary Report
IA Tax Return (12/31/10) - IA Federal Tax Adjustment Worksheet

000065

2010 IA 1040 Iowa Individual Income Tax Long Form

or fiscal year beginning ___ / ___ 2010 and ending ___ / ___

STEP 1: Fill in all spaces. You MUST fill in your Social Security Number.

Your last name: BRUNSTING
Your first name/middle initial: NELVA E
Spouse's last name:
Spouse's first name/middle initial:
Current mailing address (number and street, apartment, lot, or suite number) or PO Box: 13630 PINEROCK LN
City, State, ZIP: HOUSTON TX 77079-5914

Fill in all information below.

[X] Check this box if you or your spouse were 65 or older as of 12/31/10.

File Copy

Your Social Security Number ● 481-30-4685
Spouse Social Security Number ●

Residence on 12/31/10
County No. ● 00
School District No. ● 0000

You must answer these questions:
Dependent children for whom an exemption is claimed in Step 3
How many have health care coverage? (including Medicaid or hawk-i) ____ ●
How many do not have health care coverage? ____ ●

STEP 2 Filing Status: Mark one box only.

1	X	Single: Were you claimed as a dependent on another person's Iowa return? [ ] YES [X] NO ▲
2		Married filing a joint return. (Two-income families may benefit by using status 3 or 4.)
3		Married filing separately on this combined return. Spouse use column B.
4		Married filing separate returns. Spouse's name: SSN: ▲ Income: $
5		Head of household with qualifying person. If qualifying person is not claimed as a dependent on this return, enter the person's name and Social Security Number below.
6		Qualifying widow(er) with dependent child. Name: SSN:

STEP 3 Exemptions

YOU (and spouse if filing jointly)	a.	**Personal Credit:** Enter 1. (Enter 2 if filing joint or head of household.)	▲ 1	X $ 40	= $ 40
	b.	Enter 1 for each person who is **65 or older** and/or 1 for each person who is **blind.**	▲ 1	X $ 20	= $ 20
	c.	**Dependents:** Enter 1 for each dependent.	▲	X $ 40	= $
	d.	Enter first names of dependents here:		e. TOTAL $	60
SPOUSE (If filing status 3)	a.	**Personal Credit:** Enter 1.	▲	X $ 40	= $
	b.	Enter 1 if **65 or older** and/or 1 if **blind.**	▲	X $ 20	= $
	c.	**Dependents:** Enter 1 for each dependent.	▲	X $ 40	= $
	d.	Enter first names of dependents here:		e. TOTAL $	

			B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
STEP 4 Gross Income	1.	Wages, salaries, tips, etc.				
	2.	Taxable interest income. If more than $1,500, complete Sch. B.		7,162		
	3.	Ordinary dividend income. If more than $1,500, complete Sch. B.		21,685		
	4.	Alimony received				
	5.	Business income/(loss) from federal Schedule C or C-EZ				
	6.	Capital gain/(loss) from federal Sch. D if required for federal purposes		-3,000		
	7.	Other gains/(losses) from federal form 4797				
	8.	Taxable IRA distributions		3,218		
	9.	Taxable pensions and annuities		10,788		
	10.	Rents, royalties, partnerships, estates, etc.		23,013		
	11.	Farm income/(loss) from federal Schedule F				
	12.	Unemployment compensation. See instructions.				
	13.	Taxable Social Security benefits		5,067		
	14.	Other income, gambling income, bonus depreciation/sec. 179 adjustment				
	15.	**GROSS INCOME.** ADD lines 1-14.				67,933
STEP 5 Adjustments to Income	16.	Payments to an IRA, Keogh, or SEP				
	17.	One-half of self-employment tax				
	18.	Health insurance deduction		1,158		
	19.	Penalty on early withdrawal of savings				
	20.	Alimony paid				
	21.	Pension/retirement income exclusion		6,000		
	22.	Moving expense deduction from federal form 3903				
	23.	Iowa capital gain deduction.				
	24.	Other adjustments				
	25.	Total adjustments. ADD lines 16-24.				7,158
	26.	**NET INCOME.** SUBTRACT line 25 from line 15.				60,775
STEP 6 Federal Tax Addition and Deduction	27.	Federal income tax refund / overpayment received in 2010		577		
	28.	Self-employment/household employment taxes				
	29.	Addition for federal taxes. ADD lines 27 and 28.				577
	30.	Total. ADD lines 26 and 29.				61,352
	31.	Federal tax withheld				
	32.	Federal estimated tax payments made in 2010		11,500		
	33.	Additional federal tax paid in 2010 for 2009 and prior years				
	34.	Deduction for federal taxes. ADD lines 31, 32, and 33.				11,500
	35.	**BALANCE.** SUBTRACT line 34 from line 30. Enter here and on line 36, side 2.				49,852

Staple W-2s, payment, and voucher here.

P5434

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BRUNSTING (073765) L10

000065

NELVA E BRUNSTING 481-30-4685

2010 IA 1040, page 2

			B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
STEP 7	36. BALANCE. From side 1, line 35				36.	49,852
Taxable Income	37. Total itemized deductions from federal Schedule A. Taxpayers with bonus depreciation/sec. 179 must use Iowa Sch. A.	37.				
	38. Iowa income tax if included in line 5 of federal Schedule A	38.				
	39. BALANCE. Subtract line 38 from line 37 or enter the amount of itemized deductions from the Iowa Schedule A.	39.		5,738		
	40. Other deductions	40.				
	41. Deduction. Check one box. [X] Itemized. Add lines 39 and 40. [ ] Standard				41.	5,738
	42. **TAXABLE INCOME.** SUBTRACT line 41 from line 36.				42.	44,114
STEP 8	43. Tax from tables or alternate tax	43.		2,466		
	44. Iowa lump-sum tax. 25% of federal tax from form 4972	44.				
Tax, Credits and Checkoff Contributions	45. Iowa minimum tax. Attach IA 6251.	45.				
	46. Total tax. ADD lines 43, 44, and 45.				46.	2,466
	47. Total exemption credit amount(s) from Step 3, side 1	47.		60		
	48. Tuition and textbook credit for dependents K-12	48.				
	49. Total credits. ADD lines 47 and 48.				49.	60
	50. BALANCE. SUBTRACT line 49 from line 46. If less than zero, enter zero.				50. 0	2,406
	51. Credit for nonresident or part-year resident. Attach IA 126 and federal return.				51.	1,499
	52. BALANCE. SUBTRACT line 51 from 50. If less than or equal to zero, enter zero.				52. 0	907
	53. Other nonrefundable Iowa credits. Attach IA 148 Tax Credits Schedule.				53.	
	54. BALANCE. SUBTRACT line 53 from line 52.				54.	907
	55. School district surtax/EMS surtax. Take percentage from table; multiply by line 54.				55. 0	0
	56. Total Tax. ADD lines 54 and 55.				56.	907
	57. Total tax before contributions. ADD columns A & B on line 56 and enter here.				57.	907
	58. Contributions. Contributions will reduce your refund or add to the amount you owe. Amounts must be in whole dollars. Fish/Wildlife 58a: ▲ State Fair 58b: ▲ Firefighters/Veterans 58c: ▲ Child Abuse Prevention 58d: ▲ Enter total.				58.	
	59. **TOTAL TAX AND CONTRIBUTIONS.** ADD lines 57 and 58.				59.	907
STEP 9	60. Iowa income tax withheld	60.				
	61. Estimated and voucher payments made for tax year 2010	61.		1,320		
Credits	62. Out-of-state tax credit. Attach IA 130.	62.				
	63. Motor fuel tax credit. Attach IA 4136.	63.				
	64. Check One: [ ] Child and dependent care credit **OR** [ ] Early childhood development credit	64.				
	65. Iowa earned income tax credit. See Instructions.	65.				
	66. Other refundable credits. Attach IA 148 Tax Credits Schedule.	66.				
	67. TOTAL. ADD lines 60 - 66.	67.		1,320		
	68. **TOTAL CREDITS.** ADD columns A and B on line 67 and enter here.				68.	1,320
STEP 10	69. If line 68 is more than line 59, SUBTRACT line 59 from line 68. This is the amount you overpaid.				69.	413
Refund or Amount You Owe	70. Amount of line 69 to be **REFUNDED** REFUND				70.	0
	Mail return to Iowa Income Tax - Refund Processing, Hoover State Office Bldg, Des Moines IA 50319-0120					
	71. Amount of line 69 to be applied to your 2011 estimated tax	71.		413		
	72. If line 68 is less than line 59, SUBTRACT line 68 from line 59. This is the AMOUNT OF TAX YOU OWE.				72.	
	73. Penalty for underpayment of estimated tax from IA 2210 or IA 2210F [ ] Check if annualized income method is used.				73.	
	74. Penalty and interest. 74a. Penalty ▲ 74b. Interest ▲ ADD Enter total				74.	
	75. **TOTAL AMOUNT DUE.** ADD lines 72, 73, and 74, and enter here. PAY THIS AMOUNT				75.	

Electronically pay by credit card or direct debit. Go to www.state.ia.us/tax/
To pay by mail: Iowa Income Tax - Document Processing, PO Box 9187, Des Moines IA 50306-9187. Make check payable to Treasurer, State of Iowa.

STEP 11 POLITICAL CHECKOFF. This checkoff does not increase the amount of tax you owe or decrease your refund.

SPOUSE	▲	YOURSELF
$1.50 to Republican Party [ ]		[ ] $1.50 to Republican Party
$1.50 to Democratic Party [ ]		[ ] $1.50 to Democratic Party
$1.50 to Campaign Fund [ ]		[ ] $1.50 to Campaign Fund

STEP 12
NEXT YEAR,
Would you like to receive a booklet? This option is not available to electronic filers.
0. [ ] Yes
▲ 1. [ ] No

Mailing Addresses:
See lines 70 and 75 above.

STEP 13
PLEASE SIGN HERE
- Verify your SSN(s)
- Recheck your math
- Attach all W-2s

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

RICHARD K RIKKERS CPA 04/14/11
Preparer's Signature Date

KROESE & KROESE P.C.
540 NORTH MAIN AVENUE
SIOUX CENTER IA 51250-1824
Address

Your Signature Date

Spouse's Signature Date

712-722-3375
Daytime Telephone Number

42P5435 39
Identification Number

Daytime Telephone Number

CS

This return is due May 2, 2011.

41-001b (07/19/10)

BRUNSTING003766

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

2010 IA 1040 Schedule A

Iowa Itemized Deductions

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

File Copy

Name(s) as shown on page 1 of the IA 1040	Social Security Number
NELVA E BRUNSTING	481-30-4685

NOTE: If you have federal bonus depreciation/section 179, please see the 2010 Expanded Instructions on our Web site.

Medical and Dental Expenses		**Do not include health insurance premiums deducted on IA 1040, line 18.**			
	1.	Medical and dental expenses	1. 2,133		
	2.	Multiply the amount on federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation/section 179, from line 14 of the IA 1040 by 7.5% (.075). Enter result here.	2. 6,801		
	3.	Subtract line 2 from line 1. If less than zero, enter zero.		3.	0
Taxes You Paid	4.	Other state and local income taxes. DO NOT INCLUDE IOWA STATE INCOME TAX. Include School District Surtax and EMS Surtax paid in 2010.	4.		
	5.	Real estate taxes	5. 1,298		
	6.	Personal property taxes, including annual vehicle registration DO NOT INCLUDE new motor vehicle taxes deducted on federal Schedule A, line 7.	6. 55		
	7.	Other taxes. List the type and amount. FOREIGN TAXES - 1041-GT	7. 90		
	8.	Add amounts on lines 4, 5, 6, and 7. Enter the total here.		8.	1,443
Interest You Paid	9a	Home mortgage interest and points reported on federal form 1098	9a.		
	9b	Home mortgage interest not reported on federal form 1098	9b.		
	10.	Points not reported on federal form 1098	10.		
	11.	Qualified mortgage insurance premiums	11.		
	12.	Investment interest. Attach federal form 4952 if required.	12.		
	13.	Add lines 9a-12. Enter total here.		13.	
Gifts to Charity	14.	Contributions by cash or check.	14. 4,295		
	15.	Other than by cash or check. You must attach federal form 8283 if more than $500.	15.		
	16.	Carryover from prior year as adjusted for disallowance of bonus depreciation	16.		
	17.	Add lines 14 through 16. Enter total here.		17.	4,295
Casualty/Theft Loss	18.	Casualty or theft loss(es). Attach federal form 4684.		18.	
Job Expenses and Misc. Deductions	19.	Unreimbursed employee expenses. Attach federal form 2106 or 2106-EZ if required.	19.		
	20.	Tax preparation fees	20.		
	21.	Other expenses. List type and amount.	21.		
	22.	Add the amounts on lines 19, 20, and 21. Enter the total here.	22.		
	23.	Multiply the amount of federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation/section 179, from line 14 of the IA 1040* by 2% (.02). Enter the result here.	23.		
	24.	Subtract line 23 from line 22. Enter the total. If less than zero, enter zero.		24.	0
Other Misc. Deductions	25.	Other miscellaneous deductions not subject to 2% AGI Limit. List type and amount.		25.	
Total Itemized Deductions	26.	Add lines 3, 8, 13, 17, 18, 24, and 25, and enter the total here		26.	5,738
		If using filing statuses 1, 2, 5, or 6, enter the amount on Step 7, line 39 of the IA 1040.			
Proration of Deductions Between Spouses		**Complete lines 27 through 31 ONLY if you are using filing status 3 or 4.**	**SPOUSE**		**YOU**
	27.	Enter the Iowa net income of both spouses from IA 1040, line 26.	27b.	27a.	
	28.	Total Iowa net income, add columns 27a and 27b. Enter the total here.		28.	
	29.	Divide the amount on line 27a by the amount on line 28. Enter the percentage here.		29.	%
	30.	Multiply line 26 by the percentage on line 29. Enter here and on IA 1040, line 39, column A	**(YOU)**	30.	
	31.	Subtract line 30 from line 26. Enter here and on IA 1040, line 39, column B. If you are using filing status 4, enter this amount on line 39, column A of your spouse's return.	**(SPOUSE)**	31.	

41-004a (09/22/10)
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*If you filed federal 1040A, see line 21; if federal 1040EZ, see line 4.

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

2010 IA 1040 Schedule B

Interest and Dividend Income

Name(s) as shown on page 1 of the IA 1040	Social Security Number
NELVA E BRUNSTING	481-30-4685

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

PART I: INTEREST INCOME You must complete this part if you received more than $1,500 in interest in 2010. Interest income which should be reported includes earnings from savings and loan associations, mutual savings banks, cooperative banks, credit unions, and bank deposits; state and municipal bonds (see instructions for IA 1040, line 2, Taxable Interest Income), and interest from tax refunds. Do not report interest from federal securities.

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

Interest Income. List Names of All Payers.

Name of Payer	Check one for each payer: Taxpayer	Spouse	Joint	AMOUNT
EDWARD JONES	X			692
EDWARD JONES	X			827
EDWARD JONES	X			2,769
EDWARD JONES	X			413
EDWARD JONES	X			391
TAX EXEMPT INTEREST INCOME	X			2,070
Total Taxable Interest Income. Add the amounts. Enter here and on IA 1040, line 2.				7,162

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

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

Dividend Income. List Names of All Payers.

Name of Payer	Check one for each payer: Taxpayer	Spouse	Joint	AMOUNT
CHEVRON CORPORATION	X			4,002
EDWARD JONES	X			1,340
METLIFE	X			70
EXXON MOBILE	X			6,830
EDWARD JONES	X			14
EDWARD JONES	X			2,179
DEERE & COMPANY	X			11
FROM BENEFICIARY'S SCHEDULE K-1	X			7,239
Total Taxable Dividend Income. Add the amounts. Enter here and on IA 1040, line 3.				21,685

41-004b (05/24/10)

P5437

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

2010 IA 126

Iowa Nonresident and Part-year Resident Credit

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

Social Security Number
481-30-4685

File Copy

MARK THE APPROPRIATE BOX FOR YOU AND YOUR SPOUSE

You are a nonresident of Iowa [X] ▲

You are a part-year resident of Iowa [ ] ▲
Date moved into Iowa: _____
and/or
Date moved out of Iowa: _____

Your spouse is a nonresident of Iowa [ ] ▲

Your spouse is a part-year resident of Iowa [ ] ▲
Date moved into Iowa: _____
and/or
Date moved out of Iowa: _____

YOU MUST FILE THIS FORM IF...

- You are a nonresident of Iowa with income from Iowa sources, or
- You are a part-year Iowa resident

- Attach this form and a copy of your federal return to your Iowa return. (IA 1040)
- Report only Iowa-source income on the IA 126.
- You may benefit by using filing status 3 or 4.

		IOWA-SOURCE INCOME	
		B. SPOUSE Filing Status 3 Only	**A.** YOU OR JOINT
1. Wages, salaries, tips, etc.	1.		
2. Taxable interest income	2.		
3. Ordinary dividend income	3.		
4. Alimony received	4.		
5. Business income or (loss)	5.		
6. Capital gain or (loss)	6.		
7. Other gains or (losses)	7.		
8. Taxable IRA distributions	8.		
9. Taxable pensions and annuities	9.		
10. Rents, royalties, partnerships, estates, etc.	10.		22,924
11. Farm income or (loss)	11.		
12. Unemployment compensation	12.		
13. Taxable Social Security benefits.	13.		
14. Other income, gambling income, bonus depreciation/section 179 adjustment	14.		
15. **GROSS INCOME.** ADD lines 1-14.	15.		▲ 22,924
16. Payments to an IRA, Keogh, or SEP while an Iowa resident	16.		
17. Deduction for self-employment tax	17.		
18. Health insurance deduction	18.		
19. Penalty on early withdrawal of savings	19.		
20. Alimony paid	20.		
21. Pension/retirement income exclusion	21.		
22. Moving expense deduction into Iowa only	22.		
23. Iowa capital gain deduction	23.		
24. Other adjustments	24.		
25. Total adjustments. ADD lines 16-24.	25.		▲
26. **IOWA NET INCOME.** SUBTRACT line 25 from line 15.	26.		22,924
27. All-source net income from line 26, IA 1040	27.		60,775
		100.0%	100.0%
28. Iowa income percentage: Divide line 26 by line 27 and enter percentage rounded to the nearest tenth of a percent. This can be no more than 100.0% and no less than 0.0%.	28.	%	37.7%
29. Nonresident/part-year resident credit percentage: Subtract the percentage on line 28 from 100.0%.	29.	%	62.3%
30. Iowa tax on total income from line 43, IA 1040	30.		2,466
31. Total credits from line 49, IA 1040	31.		60
32. Tax after credits. Subtract line 31 from line 30.	32.		2,406
33. Nonresident/part-year resident tax credit. Multiply line 32 by the percentage on line 29.	33.		1,499

ENTER THIS AMOUNT ON LINE 53, IA 1040

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41-126 (05/24/10)

P5438

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

2010 IA 6251

Iowa Minimum Tax Computation

Name(s) as shown on IA 1040 or IA 1041: NELVA E BRUNSTING

SSN or FEIN 481-30-4685

File Copy

PART I: Adjustments and Preferences. See instructions.

If you itemized deductions on Schedule A, start on line 1. If you did not itemize on your IA 1040, start on line 7.

1. Medical and dental from line 2, federal form 6251	1.	
2. Taxes from line 3, federal form 6251, less any Iowa income tax included on that line	2.	1,443
3. Certain interest on a home mortgage not used to build, buy, or improve your home, from line 4, federal form 6251	3.	
4. Miscellaneous itemized deductions from line 5, federal form 6251	4.	
5. Refund of taxes from line 7, federal form 6251, less any Iowa income tax included on that line	5.	
6. Investment interest from line 8, federal form 6251, less interest and expense related to private activity bonds issued after 08/07/86	6.	0
7. Post - 1986 depreciation from line 18, federal form 6251	7.	
8. Adjusted gain or loss from line 17, federal form 6251	8.	
9. Incentive stock options from line 14, federal form 6251	9.	
10. Passive activities from line 19, federal form 6251	10.	179
11. Beneficiaries of estates and trusts from line 15, federal form 6251	11.	

12. Enter the amount for each corresponding item from federal form 6251. Enter total on line 12.

a. Circulation expenditures (line 21)	a.		h. Patron's adjustment	h.	
b. Depreciation (pre-1987)	b.		i. Pollution control facilities	i.	
c. Installment sales (line 25)	c.		j. Research and experimental (line 24)	j.	
d. Large partnerships (line 16)	d.		k. Section 1202 exclusion (line 13)	k.	
e. Long-term contracts (line 22)	e.		l. Tax shelter farm activities	l.	
f. Loss limitations (line 20)	f.		m. Related adjustments (see instr.) (line 27)	m.	0
g. Mining costs (line 23)	g.				

12.	12.	
13. **Total Adjustments and Preferences.** Combine lines 1 through 12.	13.	1,622

PART II: Alternative Minimum Taxable Income

14. Taxable income from IA 1040, line 42; or IA 1041, line 22	14.	44,114
15. Net operating loss deduction. Do not enter as a negative amount.	15.	
16. Combine lines 14 and 15.	16.	44,114
17. Add lines 13 and 16.	17.	45,736
18. Alternative tax net operating loss deduction. See instructions.	18.	
19. Alternative Minimum Taxable Income. Subtract line 18 from line 17.	19.	45,736

PART III: Exemption Amount and Alternative Minimum Tax

20. Enter $35,000 (*$17,500 if filing status 3 or 4; $26,000 if single, head of household or qualifying widow(er))	20.	26,000
21. Enter $150,000 (*$75,000 if filing status 3 or 4; $112,500 if single, head of household or qualifying widow(er))	21.	112,500
22. Subtract line 21 from line 19. If the result is zero or less, enter zero.	22.	0
23. Multiply line 22 by 25% (0.25).	23.	
24. Subtract line 23 from line 20. If the result is zero or less, enter zero.	24.	26,000
25. Subtract line 24 from line 19.	25.	19,736
26. Multiply line 25 by 6.7% (0.067).	26.	1,322
27. Regular tax after credits. See instructions.	27.	2,406
28. Iowa Minimum Tax. Subtract line 27 from line 26, enter here and on IA 1040, line 45, or IA 1041, line 25. See instructions for Minimum Tax Limited to Net Worth. If less than zero, enter zero.	28.	0

PART IV: NONRESIDENTS AND PART-YEAR RESIDENTS ONLY - Complete lines 29 - 32.

29. Enter Iowa net income plus Iowa adjustments and preferences. See instructions. If less than zero, enter zero.	29.	22,924
30. Total net income plus total adjustments and preferences. See instructions.	30.	62,397
31. Divide line 29 by line 30 and enter the result to three (3) decimal places.	31.	0.367
32. Iowa Minimum Tax. Multiply line 28 by line 31. Enter here and on IA 1040, line 45, or IA 1041, line 25. See instructions for Minimum Tax Limited to Net Worth. If less than zero, enter zero.	32.	0

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

Form **IA 1040** | **Iowa Return Carryover Summary** | **2010**

Name: NELVA E BRUNSTING

Taxpayer Identification Number: 481-30-4685

File Copy

Activity, Form or Screen	Unit	Description	Carryover to 2011
ST PMT		OVERPAYMENT APPLIED TO NEXT YEAR'S ESTIMATES	413
ST PMT		CALCULATED ESTIMATES	
		2ND QUARTER PAYMENT	47
		3RD QUARTER PAYMENT	230
		4TH QUARTER PAYMENT	230
A		ESTIMATES PAID DEDUCTIBLE NEXT YEAR	330

P5440

Form **IA1040**	**Iowa Federal Tax Adjustment Worksheet**	**2010**

Name: NELVA E BRUNSTING

Taxpayer Identification Number: 481-30-4685

File Copy

Federal Refund - Iowa Form 1040 Line 27

1.	2009 federal refund	1.	577
2.	Less 2009 federal earned income credit (less federal advance earned income payment)	2.	
3.	Less 2009 additional child tax credit	3.	
4.	Less 2009 first-time homebuyer credit	4.	
5.	Less 2009 refundable education credit	5.	
6.	Less 2009 making work pay credit	6.	
7.	**Prior year federal refund after adjustments**	7.	577
8.	2009 deduction for federal taxes (Iowa Form 1040, line 34)	8.	12,935
9.	**Lesser of line 7 or line 8**	9.	577

			Spouse	Taxpayer/Joint
10.	Prior year federal refund after adjustments from line 9, allocated, if applicable	10.		577
11.	Total of other federal refunds (From years prior to 2009)	11.		
12.	**Federal income tax refund / overpayment received in 2010** (Line 10 plus line 11)	12.		577

Self Employment and Household Employment Taxes - Iowa Form 1040 Line 28

			Spouse	Taxpayer/Joint
1.	Self-employment taxes	1.		
2.	Household employment taxes	2.		
3.	**Total Self-employment and Household Employment Taxes**	3.		

Federal Tax Withheld - Iowa Form 1040 Line 31

			Spouse	Taxpayer/Joint
1.	W-2, W-2G, 1099R, 1099M, interest, dividend, K-1	1.		
2.	Social security, railroad, unemployment, other income, backup withholding, other	2.		
3.	**Total Federal Income Tax Withheld**	3.		

Federal Estimated Tax Payments Made in 2010 - Iowa Form 1040 Line 32

1.	Overpayment applied from 2009 return	1.	577
2.	Estimates paid in 2010	2.	10,923
3.	**Total Federal Estimated tax payments made in 2010**	3.	11,500

			Spouse	Taxpayer/Joint
4.	**Total Federal Estimated Taxes Paid from line 3, allocated, if applicable**	4.		11,500

Additional Federal Taxes Paid in 2010 - Iowa Form 1040 Line 33

1.	2009 federal tax liability	1.	11,368
2.	Excise tax on early withdrawal from qualified plans, repayment of first-time homebuyer credit, advance EIC payment	2.	
3.	**Subtotal** (Line 1 minus Line 2)	3.	11,368
4.	Less payments made against 2009 federal tax liability	4.	11,945
5.	**2009 unpaid liability before federal refundable credits** (Line 3 minus Line 4)	5.	

6. **Refundable credits:**

Earned income credit	a.	Making work pay credit	d.
Refundable education credit	b.	Additional child tax credit	e.
First-time home buyer credit	c.	Other refundable credits	f.

Total refundable credits 6.

7.	Application of refundable credits to 2009 unpaid federal tax liability (Lesser of line 5 or line 6)	7.	
8.	Paid with 2009 federal tax return (No penalties)	8.	
9.	Federal extension and additional payments from 2009 federal return	9.	
10.	Federal Motor Vehicle Fuel Tax Credit from 2010 federal return	10.	
11.	Excess FICA reported on 2010 federal return	11.	
12.	**Total additional federal tax payments made in 2010** (Add lines 7 thru 11)	12.	

			Spouse	Taxpayer/Joint
13.	Total additional federal tax payments from line 12, allocated, if applicable	13.		
14.	Additional federal taxes paid in 2010 for tax years prior to 2009	14.		
15.	**Total additional federal taxes paid in 2010 for 2009 and prior years** (Add lines 13 and 14)	15.		P5441

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

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

Documents for: BRUNSTING, NELVA E

Tax Documents

US Tax Return (12/31/10) - Form 1040 Page 1
US Tax Return (12/31/10) - Form 1040 Page 2
US Tax Return (12/31/10) - Schedule B
US Tax Return (12/31/10) - Schedule D Page 1
US Tax Return (12/31/10) - Schedule D Page 2
US Tax Return (12/31/10) - Schedule D-1 Page 1 - Unit #1
US Tax Return (12/31/10) - Schedule E Page 1 - FARMLAND
US Tax Return (12/31/10) - Schedule E Page 2
US Tax Return (12/31/10) - Form 6251 Page 1
US Tax Return (12/31/10) - Form 6251 Page 2

P5442

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Form **1040** Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return 2010
(99) IRS Use Only–Do not write or staple in this space.

For the year Jan. 1-Dec. 31, 2010, or other tax year beginning , 2010, ending , 20 — OMB No. 1545-0074

Name, Address, and SSN — See separate instructions.

PRINT CLEARLY

Your first name and initial	Last name	Your social security number
NELVA E	BRUNSTING	481-30-4685
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
		File Copy
Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	▲ Make sure the SSN(s) above and on line 6c are correct.
13630 PINEROCK LN		
City, town or post office, state, and ZIP code. If you have a foreign address, see instructions.		Checking a box below will not change your tax or refund.
HOUSTON TX 77079-5914		

Presidential Election Campaign ▶ Check here if you, or your spouse if filing jointly, want $3 to go to this fund ▶ ☐ You ☐ Spouse

Filing Status — Check only one box.

1 [X] Single
2 [ ] Married filing jointly (even if only one had income)
3 [ ] Married filing separately. Enter spouse's SSN above and full name here. ▶
4 [ ] Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 [ ] Qualifying widow(er) with dependent child

Exemptions

6a [X] **Yourself.** If someone can claim you as a dependent, **do not** check box 6a
b [ ] **Spouse**

Boxes checked on 6a and 6b: 1

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if qual. child for child tax cr. (see page 15)

If more than four dependents, see instructions and check here ▶ ☐

No. of children on 6c who:
- lived with you
- did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

d Total number of exemptions claimed — Add numbers on lines above ▶ 1

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 20.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

7	Wages, salaries, tips, etc. Attach Form(s) W-2			7	
8a	**Taxable** interest. Attach Schedule B if required			8a	15,837
b	**Tax-exempt** interest. **Do not** include on line 8a	8b	5,643		
9a	Ordinary dividends. Attach Schedule B if required			9a	21,685
b	Qualified dividends	9b	17,035		
10	Taxable refunds, credits, or offsets of state and local income taxes			10	
11	Alimony received			11	
12	Business income or (loss). Attach Schedule C or C-EZ			12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			13	-3,000
14	Other gains or (losses). Attach Form 4797			14	
15a	IRA distributions	15a	3,218	b Taxable amount 15b	3,218
16a	Pensions and annuities	16a		b Taxable amount 16b	10,788
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17	23,013
18	Farm income or (loss). Attach Schedule F			18	
19	Unemployment compensation			19	
20a	Social security benefits	20a	22,518	b Taxable amount 20b	19,140
21	Other income. List type and amount			21	
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶			22	90,681

Adjusted Gross Income

23	Educator expenses	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25	Health savings account deduction. Attach Form 8889	25	
26	Moving expenses. Attach Form 3903	26	
27	One-half of self-employment tax. Attach Schedule SE	27	
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction	29	
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid b Recipient's SSN ▶	31a	
32	IRA deduction	32	
33	Student loan interest deduction	33	
34	Tuition and fees. Attach Form 8917	34	
35	Domestic production activities deduction. Attach Form 8903	35	
36	Add lines 23 through 31a and 32 through 35	36	
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶	37	90,681

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

P5443 Form **1040** (2010)

BRUNSTING003774

Tax and Credits	38	Amount from line 37 (adjusted gross income)	38	90,681
	39a	Check if: [X] You were born before January 2, 1946, [ ] Blind. [ ] Spouse was born before January 2, 1946, [ ] Blind. Total boxes checked ▶ 39a 1		
	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b [ ]		
	40	**Itemized deductions** (from Schedule A) or your **standard deduction** (see instructions)	40	7,100
	41	Subtract line 40 from line 38	41	83,581
	42	**Exemptions.** Multiply $3,650 by the number on line 6d	42	3,650
	43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	79,931
	44	Tax (see instr.). Check if any tax is from: a [ ] Form(s) 8814 b [ ] Form 4972	44	14,455
	45	**Alternative minimum tax** (see instructions). Attach Form 6251	45	
	46	Add lines 44 and 45 ▶	46	14,455
	47	Foreign tax credit. Attach Form 1116 if required — 47		
	48	Credit for child and dependent care expenses. Attach Form 2441 — 48		
	49	Education credits from Form 8863, line 23 — 49		
	50	Retirement savings contributions credit. Attach Form 8880 — 50		
	51	Child tax credit (see instructions) — 51		
	52	Residential energy credits. Attach Form 5695 — 52		
	53	Other credits from Form: a [ ] 3800 b [ ] 8801 c [ ] — 53		
	54	Add lines 47 through 53. These are your **total credits**	54	
	55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶	55	14,455
Other Taxes	56	Self-employment tax. Attach Schedule SE	56	
	57	Unreported social security and Medicare tax from Form: a [ ] 4137 b [ ] 8919	57	
	58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
	59	a [ ] Form(s) W-2, box 9 b [ ] Schedule H c [ ] Form 5405, line 16	59	
	60	Add lines 55 through 59. This is your **total tax** ▶	60	14,455
Payments	61	Federal income tax withheld from Forms W-2 and 1099 — 61		
	62	2010 estimated tax payments and amount applied from 2009 return — 62 11,360		
	63	Making work pay credit. Attach Schedule M — 63		
If you have a qualifying child, attach Schedule EIC.	64a	**Earned income credit (EIC)** — 64a		
	b	Nontaxable combat pay election — 64b		
	65	Additional child tax credit. Attach Form 8812 — 65		
	66	American opportunity credit from Form 8863, line 14 — 66		
	67	First-time homebuyer credit from Form 5405, line 10 — 67		
	68	Amount paid with request for extension to file — 68		
	69	Excess social security and tier 1 RRTA tax withheld — 69		
	70	Credit for federal tax on fuels. Attach Form 4136 — 70		
	71	Credits from Form: a [ ] 2439 b [ ] 8839 c [ ] 8801 d [ ] 8885 — 71		
	72	Add lines 61, 62, 63, 64a, and 65 through 71. These are your **total payments** ▶	72	11,360
Refund	73	If line 72 is more than line 60, subtract line 60 from line 72. This is the amount you **overpaid**	73	
	74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ [ ]	74a	
Direct deposit? See instructions.	▶ b	Routing number ▶ c Type: [ ] Checking [ ] Savings		
	▶ d	Account number		
	75	Amount of line 73 you want **applied to your 2011 estimated tax** ▶ — 75		
Amount You Owe	76	**Amount you owe.** Subtract line 72 from line 60. For details on how to pay, see instructions ▶	76	3,095
	77	Estimated tax penalty (see instructions) — 77		

Third Party Designee Do you want to allow another person to discuss this return with the IRS (see instructions)? [X] **Yes.** Complete below. [ ] **No**

Designee's name ▶ RICHARD K RIKKERS CPA Personal identification number (PIN) ▶ 84948 Phone no. ▶ 712-722-3375

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

Joint return? See page 12. Keep a copy for your records.

Your signature	Date	Your occupation	Daytime phone number
		RETIRED	
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check [ ] if self-employed	PTIN
RICHARD K RIKKERS CPA	RICHARD K RIKKERS CPA	04/14/11		P00144154

Firm's name ▶ KROESE & KROESE P.C. Firm's EIN ▶ 42-1277139

Firm's address ▶ 540 NORTH MAIN AVENUE SIOUX CENTER IA 51250-1824 Phone no. 712-722-3375

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SCHEDULE B
(Form 1040A or 1040)
Department of the Treasury
Internal Revenue Service (99)

Interest and Ordinary Dividends

▶ Attach to Form 1040A or 1040. ▶ See instructions on back.

OMB No. 1545-0074
2010
Attachment Sequence No. **08**

Name(s) shown on return: NELVA E BRUNSTING

Your social security number: 481-30-4685

File Copy

Part I Interest

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 8a.)

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

		Amount
1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions on back and list this interest first. Also, show that buyer's social security number and address ▶		
EDWARD JONES	1	692
EDWARD JONES		827
BANK OF AMERICA		4,596
BANK OF AMERICA		9,722
2 Add the amounts on line 1	2	15,837
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	
4 Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ▶	4	15,837

Note. If line 4 is over $1,500, you must complete Part III.

Part II Ordinary Dividends

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 9a.)

Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

		Amount
5 List name of payer ▶		
CHEVRON CORPORATION		4,002
EDWARD JONES		1,340
METLIFE		70
EXXON MOBILE		6,830
EDWARD JONES		14
EDWARD JONES		2,179
DEERE & COMPANY		11
ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100	5	7,239
6 Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a ▶	6	21,685

Note. If line 6 is over $1,500, you must complete Part III.

Part III Foreign Accounts and Trusts

(See instructions on back.)

You must complete this part if you **(a)** had over $1,500 of taxable interest or ordinary dividends; **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

	Yes	No
7a At any time during 2010, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See instructions on back for exceptions and filing requirements for Form TD F 90-22.1		X
b If "Yes," enter the name of the foreign country ▶		
8 During 2010, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions on back		X

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

Schedule B (Form 1040A or 1040) 2010

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SCHEDULE D (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

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

OMB No. 1545-0074

2010

Attachment Sequence No. **12**

Name(s) shown on return: NELVA E BRUNSTING

Your social security number: 481-30-4635

File Copy

Part I Short-Term Capital Gains and Losses – Assets Held One Year or Less

	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
1	EATON VANCE TAX MANAGED	10/28/09	03/09/10	773	718	55
	FRANKLIN FED TAX FREE INCM ADV	VARIOUS	03/09/10	409	409	
	HARTFORD DIVIDEND & GROWTH	VARIOUS	03/09/10	114	105	9
	PERKINS MID CAP VALUE FD CL	10/28/09	03/09/10	92	83	9
2	Enter your short-term totals, if any, from Schedule D-1, line 2		2	4,503		487
3	**Total short-term sales price amounts.** Add lines 1 and 2 in column (d)		3	5,891		
4	Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4	
5	Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5	
6	Short-term capital loss carryover. Enter the amount, if any, from line 10 of your **Capital Loss Carryover Worksheet** on page D-7 of the instructions				6	( )
7	**Net short-term capital gain or (loss).** Combine lines 1 through 6 in column (f)				7	560

Part II Long-Term Capital Gains and Losses – Assets Held More Than One Year

	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
8	DEERE & CO	VARIOUS	10/13/10	11,099	8,618	2,481
	DEERE & CO	VARIOUS	12/30/10	9,869	6,952	2,917
	GA POWER CO	VARIOUS	11/17/10	10,055	10,055	
9	Enter your long-term totals, if any, from Schedule D-1, line 9		9			
10	**Total long-term sales price amounts.** Add lines 8 and 9 in column (d)		10	31,023		
11	Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11	
12	Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12	
13	Capital gain distributions. See page D-2 of the instructions				13	
14	Long-term capital loss carryover. Enter the amount, if any, from line 15 of your **Capital Loss Carryover Worksheet** on page D-7 of the instructions				14	(32,484)
15	**Net long-term capital gain or (loss).** Combine lines 8 through 14 in column (f). Then go to Part III on the back				15	-27,086

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

Schedule D (Form 1040) 2010

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Part III Summary

16	Combine lines 7 and 15 and enter the result	16	File Copy 26,526
	• If line 16 is a **gain,** enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a **loss,** skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is **zero,** skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.		
17	Are lines 15 and 16 **both** gains? ☐ **Yes.** Go to line 18. ☐ **No.** Skip lines 18 through 21, and go to line 22.		
18	Enter the amount, if any, from line 7 of the **28% Rate Gain Worksheet** on page D-8 of the instructions ▶	18	
19	Enter the amount, if any, from line 18 of the **Unrecaptured Section 1250 Gain Worksheet** on page D-9 of the instructions ▶	19	
20	Are lines 18 and 19 **both** zero or blank? ☐ **Yes.** Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the Instructions for Form 1040, line 44 (or in the Instructions for Form 1040NR, line 42). **Do not** complete lines 21 and 22 below. ☐ **No.** Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the **Schedule D Tax Worksheet** on page D-10 of the instructions. **Do not** complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the **smaller** of: • The loss on line 16 or • ($3,000), or if married filing separately, ($1,500) **Note.** When figuring which amount is smaller, treat both amounts as positive numbers.	21	(3,000)
22	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? ☒ **Yes.** Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the Instructions for Form 1040, line 44 (or in the Instructions for Form 1040NR, line 42). ☐ **No.** Complete the rest of Form 1040 or Form 1040NR.		

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SCHEDULE D-1 (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Continuation Sheet for Schedule D (Form 1040)

▶ See instructions for Schedule D (Form 1040).

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

OMB No. 1545-0074

2010

Attachment Sequence No. **12A**

Name(s) shown on return: NELVA E BRUNSTING

Your social security number: 481-30-4685

File Copy

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
1 MUTUAL GLOBAL DISCOVERY FD	VARIOUS	03/09/10	596	568	28
NEUBERGER&BRM MIDCAP GRW INSTL	10/28/09	03/09/10	212	184	28
NEUBERGER&BRM MIDCAP GRW INSTL	10/28/09	03/09/10	2,253	1,953	300
PIONEER CULLEN VALUE FUND CL	10/28/09	03/09/10	105	98	7
T ROW PRICE BLUE CHIP FROWTH	10/28/09	03/09/10	1,337	1,213	124
2 **Totals.** Add the amounts in column (d). Also, combine the amounts in column (f). Enter here and on Schedule D, line 2 ▶ 2			4,503		487

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

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Schedule D-1 (Form 1040) 2010

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SCHEDULE E (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Supplemental Income and Loss

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

▶ **Attach to Form 1040, 1040NR, or Form 1041.** ▶ **See Instructions for Schedule E (Form 1040).**

OMB No. 1545-0074

2010

Attachment Sequence No. **13**

Name(s) shown on return: NELVA E BRUNSTING

Your social security number: 481-30-4685

File Copy

Part I **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 page E-3). If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

1 List the type and address of each **rental real estate property:**		2 For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of: • 14 days or • 10% of the total days rented at fair rental value? (See page E-4)		Yes	No
A	FARMLAND IOWA		A		X
B			B		
C			C		

Income:		Properties A	Properties B	Properties C		Totals (Add columns A, B, and C.)
3 Rents received	3				3	
4 Royalties received	4				4	
Expenses:						
5 Advertising	5					
6 Auto and travel (see page E-5)	6					
7 Cleaning and maintenance	7					
8 Commissions	8					
9 Insurance	9					
10 Legal and other professional fees	10	1,000				
11 Management fees	11					
12 Mortgage interest paid to banks, etc. (see page E-5)	12				12	
13 Other interest	13					
14 Repairs	14					
15 Supplies	15					
16 Taxes	16					
17 Utilities	17					
18 Other (list) ▶	18					
19 Add lines 5 through 18	19	1,000			19	1,000
20 Depreciation expense or depletion (see page E-5)	20				20	
21 Total expenses. Add lines 19 and 20	21	1,000				
22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-6 to find out if you must file **Form 6198**	22	-1,000				
23 Deductible rental real estate loss. **Caution.** Your rental real estate loss on line 22 may be limited. See page E-6 to find out if you must file **Form 8582.** Real estate professionals **must** complete line 43 on page 2	23	(1,000)	( )	( )		
24 **Income.** Add positive amounts shown on line 22. **Do not** include any losses					24	0
25 **Losses.** Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here					25	(1,000)
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					26	-1,000

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

DAA

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Schedule E (Form 1040) 2010

BRUNSTING003780

Name(s) shown on return. Do not enter name and social security number if shown on other side. | Your social security number

NELVA E BRUNSTING | 481-30-4685

Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations

Note. If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column **(e)** on line 28 and attach **Form 6198.** See page E-2.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see page E-7 before completing this section. ☐ Yes ☒ No

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A			☐		☐
B			☐		☐
C			☐		☐
D			☐		☐

	Passive Income and Loss		Nonpassive Income and Loss		
	(f) Passive loss allowed (attach **Form 8582** if required)	(g) Passive income from **Schedule K-1**	(h) Nonpassive loss from **Schedule K-1**	(i) Section 179 expense deduction from **Form 4562**	(j) Nonpassive income from **Schedule K-1**
A					
B					
C					
D					
29a Totals					
b Totals					

30	Add columns (g) and (j) of line 29a	30	
31	Add columns (f), (h), and (i) of line 29b	31	( )
32	**Total partnership and S corporation income or (loss).** Combine lines 30 and 31. Enter the result here and include in the total on line 41 below	32	

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A	ELMER H BRUNSTING DECEDENTS TR DTD	27-6453100
B		

	Passive Income and Loss		Nonpassive Income and Loss	
	(c) Passive deduction or loss allowed (attach **Form 8582** if required)	(d) Passive income from **Schedule K-1**	(e) Deduction or loss from **Schedule K-1**	(f) Other income from **Schedule K-1**
A	0	24,013		
B				
34a Totals		24,013		
b Totals				

35	Add columns (d) and (f) of line 34a	35	24,013
36	Add columns (c) and (e) of line 34b	36	(0)
37	**Total estate and trust income or (loss).** Combine lines 35 and 36. Enter the result here and include in the total on line 41 below	37	24,013

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from **Schedules Q,** line 2c (see page E-8)	(d) Taxable income (net loss) from **Schedules Q,** line 1b	(e) Income from **Schedules Q,** line 3b

39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below	39	

Part V Summary

40	Net farm rental income or (loss) from **Form 4835.** Also, complete line 42 below	40	
41	**Total income or (loss).** Combine lines 26, 32, 37, 39, & 40. Enter the result here & on Form 1040, line 17, or Form 1040NR, line 18 ▶	41	23,013
42	**Reconciliation of farming and fishing income.** Enter your **gross** farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code U; and Schedule K-1 (Form 1041), line 14, code F (see page E-8)	42	
43	**Reconciliation for real estate professionals.** If you were a real estate professional (see page E-2), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

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Form **6251**

Department of the Treasury
Internal Revenue Service (99)

Alternative Minimum Tax—Individuals

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2010

Attachment Sequence No. **32**

Name(s) shown on Form 1040 or Form 1040NR: NELVA E BRUNSTING

Your social security number: 481-30-[illegible]

File Copy

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 6. (If less than zero, enter as a negative amount.)	1	90,681
2	Medical and dental. Enter the **smaller** of Schedule A (Form 1040), line 4, **or** 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	2	
3	Taxes from Schedule A (Form 1040), lines 5, 6, and 8	3	
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions	4	
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	
6	If filing Schedule L (Form 1040A or 1040), enter as a negative amount the sum of lines 6 and 17 from that schedule	6	( )
7	Tax refund from Form 1040, line 10 or line 21	7	( )
8	Investment interest expense (difference between regular tax and AMT)	8	
9	Depletion (difference between regular tax and AMT)	9	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	
11	Alternative tax net operating loss deduction	11	( )
12	Interest from specified private activity bonds exempt from the regular tax	12	215
13	Qualified small business stock (7% of gain excluded under section 1202)	13	
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14	
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	
17	Disposition of property (difference between AMT and regular tax gain or loss)	17	
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	
19	Passive activities (difference between AMT and regular tax income or loss)	19	179
20	Loss limitations (difference between AMT and regular tax income or loss)	20	0
21	Circulation costs (difference between regular tax and AMT)	21	
22	Long-term contracts (difference between AMT and regular tax income)	22	
23	Mining costs (difference between regular tax and AMT)	23	
24	Research and experimental costs (difference between regular tax and AMT)	24	
25	Income from certain installment sales before January 1, 1987	25	( )
26	Intangible drilling costs preference	26	
27	Other adjustments, including income-based related adjustments	27	
28	**Alternative minimum taxable income.** Combine lines 1 through 27. (If married filing separately and line 28 is more than $219,900, see page 8 of the instructions.)	28	91,075

Part II Alternative Minimum Tax (AMT)

29 Exemption. (If you were under age 24 at the end of 2010, see page 8 of the instructions.)

IF your filing status is . . .	AND line 28 is not over . . .	THEN enter on line 29 . . .
Single or head of household	$112,500	$47,450
Married filing jointly or qualifying widow(er)	150,000	72,450
Married filing separately	75,000	36,225

If line 28 is **over** the amount shown above for your filing status, see page 8 of the instructions.

29		29	47,450
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 33 and 35 and skip the rest of Part II.	30	43,625
31	• If you are filing Form 2555 or 2555-EZ, see page 9 of the instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; **or** you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 54 here. • **All others:** If line 30 is $175,000 or less ($87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately) from the result.	31	9,468
32	Alternative minimum tax foreign tax credit (see page 9 of the instructions)	32	
33	Tentative minimum tax. Subtract line 32 from line 31	33	9,468
34	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Schedule J (see page 11 of the instructions)	34	14,455
35	**AMT.** Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	0

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

Form **6251** (2010)

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Part III Tax Computation Using Maximum Capital Gains Rates

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

File Copy

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

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

Documents for: BRUNSTING, NELVA E

Tax Documents

IA Tax Return (12/31/11) - IA Form 1040 Page 1
IA Tax Return (12/31/11) - IA Form 1040 Page 2
IA Tax Return (12/31/11) - IA Schedule A
IA Tax Return (12/31/11) - IA Schedule B
IA Tax Return (12/31/11) - IA Form 126
IA Tax Return (12/31/11) - IA Form 6251
IA Tax Return (12/31/11) - IA Federal Tax Adjustment Worksheet
IA Tax Return (12/31/11) - IA Low Income Exemption Worksheet

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DECEASED

2011 IA 1040 Iowa Individual Income Tax Form

or fiscal year beginning ___/___ 2011 and ending ___/___/___

STEP 1: Fill in all spaces. You MUST fill in your Social Security Number (SSN).

File Copy

Your last name	Your first name/middle initial
BRUNSTING	NELVA E
Spouse's last name	Spouse's first name/middle initial

Current mailing address (number and street, apartment, lot, or suite number) or PO Box: 203 BLOOMINGDALE CIR

City, State, ZIP: VICTORIA TX 77904

Spouse SSN • Your SSN • 481-30-4685

• [X] Check this box if you or your spouse were 65 or older as of 12/31/11.

Residence on 12/31/11: County Number • 00 School District Number • 0000

Dependent children for whom an exemption is claimed in Step 3
How many have health care coverage? (including Medicaid or hawk-i) ____ •
How many do not have health care coverage? ____ •

STEP 2 Filing Status: Mark one box only.

1	X	Single: Were you claimed as a dependent on another person's Iowa return? [ ] YES [X] NO ▲
2		Married filing a joint return. (Two-income families may benefit by using status 3 or 4.)
3		Married filing separately on this combined return. Spouse use column B.
4		Married filing separate returns. Spouse's name: SSN: ▲ Income: $
5		Head of household with qualifying person. If qualifying person is not claimed as a dependent on this return, enter the person's name and SSN below.
6		Qualifying widow(er) with dependent child. Name: SSN:

STEP 3 Exemptions

		B. Spouse (Filing Status 3 ONLY)	A. You or Joint
a.	**Personal Credit:** Col. A: Enter 1 (enter 2 if filing status 2 or 5); Col. B: Enter 1 if filing status 3	▲ ____ X $ 40 = $ ____	▲ 1 X $ 40 = $ 40
b.	Enter 1 for each person who is **65 or older** and/or 1 for each person who is **blind**	▲ ____ X $ 20 = $ ____	▲ 1 X $ 20 = $ 20
c.	**Dependents:** Enter 1 for each dependent	▲ ____ X $ 40 = $ ____	▲ ____ X $ 40 = $ ____
d.	Enter first names of dependents here:	e. TOTAL $	$ 60

			B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
STEP 4 Gross Income	1.	Wages, salaries, tips, etc.				
	2.	Taxable interest income. If more than $1,500, complete Sch. B.		850		
	3.	Ordinary dividend income. If more than $1,500, complete Sch. B.		13,239		
	4.	Alimony received				
	5.	Business income/(loss) from federal Schedule C or C-EZ				
	6.	Capital gain/(loss) from federal Sch. D if required for federal purposes		9,756		
	7.	Other gains/(losses) from federal form 4797				
	8.	Taxable IRA distributions		58,792		
	9.	Taxable pensions and annuities		9,920		
	10.	Rents, royalties, partnerships, estates, etc.		41,938		
	11.	Farm income/(loss) from federal Schedule F				
	12.	Unemployment compensation. See instructions.				
	13.	Taxable Social Security benefits		3,406		
	14.	Other income, gambling income, bonus depreciation/sec. 179 adjustment				
	15.	**GROSS INCOME.** ADD lines 1-14.				137,901
STEP 5 Adjustments to Income	16.	Payments to an IRA, Keogh, or SEP				
	17.	Deductible part of self-employment tax				
	18.	Health insurance deduction		1,062		
	19.	Penalty on early withdrawal of savings				
	20.	Alimony paid				
	21.	Pension/retirement income exclusion		6,000		
	22.	Moving expense deduction from federal form 3903				
	23.	Iowa capital gain deduction certain asset sales ONLY (see instructions)				
	24.	Other adjustments				
	25.	Total adjustments. ADD lines 16-24.				7,062
	26.	**NET INCOME.** SUBTRACT line 25 from line 15.				130,839
STEP 6 Federal Tax Addition and Deduction	27.	Federal income tax refund / overpayment received in 2011		2,967		
	28.	Self-employment/household employment taxes				
	29.	Addition for federal taxes. ADD lines 27 and 28.				2,967
	30.	Total. ADD lines 26 and 29.				133,806
	31.	Federal tax withheld				
	32.	Federal estimated tax payments made in 2011		12,180		
	33.	Additional federal tax paid in 2011 for 2010 and prior years				
	34.	Deduction for federal taxes. ADD lines 31, 32, and 33.				12,180
	35.	**BALANCE.** SUBTRACT line 34 from line 30. Enter here and on line 36, side 2.				121,626

NOTE: Use only blue or black ink, no pencils or red ink.

Enclose W-2s and payment with your return - DO NOT STAPLE them here.

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P5454 41-001a (09/21/11)

NELVA E BRUNSTING 481-30-4685

2011 IA 1040, page 2

			B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
STEP 7 Taxable Income	36. BALANCE. From side 1, line 35				36.	121,626
	37. Total itemized deductions from federal Schedule A	37.		109,824	Complete lines 37-40 ONLY if you itemize.	
	Taxpayers with bonus depreciation/sec. 179 must use Iowa Sch. A. 38. Iowa income tax if included in line 5 of federal Schedule A	38.				
	39. BALANCE. Subtract line 38 from line 37 or enter the amount of itemized deductions from the Iowa Schedule A.	39.		109,824		
	40. Other deductions	40.				
	41. Deduction. Check one box ▲ [X] Itemized. Add lines 39 and 40.		☐ Standard		41.	109,824
	42. **TAXABLE INCOME.** SUBTRACT line 41 from line 36.				42.	11,802
STEP 8 Tax, Credits and Checkoff Contributions	43. Tax from tables or alternate tax	43.		359		
	44. Iowa lump-sum tax. 25% of federal tax from form 4972	44.				
	45. Iowa minimum tax. Attach IA 6251.	45.				
	46. Total tax. ADD lines 43, 44, and 45.				46.	359
	47. Total exemption credit amount(s) from Step 3, side 1	47.		60		
	48. Tuition and textbook credit for dependents K-12	48.				
	49. Total credits. ADD lines 47 and 48.				49.	60
	50. BALANCE. SUBTRACT line 49 from line 46. If less than zero, enter zero.				50. 0	299
	51. Credit for nonresident or part-year resident. Attach IA 126 and federal return				51.	299
	52. BALANCE. SUBTRACT line 51 from 50. If less than or equal to zero, enter zero.				52. 0	0
	53. Other nonrefundable Iowa credits. Attach IA 148 Tax Credits Schedule.				53.	
	54. BALANCE. SUBTRACT line 53 from line 52.				54.	
	55. School district surtax/EMS surtax. Take percentage from table; multiply by line 54.				55. 0	0
	56. Total Tax. ADD lines 54 and 55.				56.	
	57. Total tax before contributions. ADD columns A & B on line 56 and enter here.					57. 0
	58. Contributions. Contributions will reduce your refund or add to the amount you owe. Amounts must be in whole dollars. Fish/Wildlife 58a: ▲ State Fair 58b: ▲ Firefighters/Veterans 58c: ▲ Child Abuse Prevention 58d: ▲ Enter total.					58.
	59. **TOTAL TAX AND CONTRIBUTIONS.** ADD lines 57 and 58.					59. 0
STEP 9 Credits	60. Iowa income tax withheld	60.				
	61. Estimated and voucher payments made for tax year 2011	61.		690		
	62. Out-of-state tax credit. Attach IA 130.	62.				
	63. Motor fuel tax credit. Attach IA 4136.	63.				
	64. Check One: ☐ Child and dependent care credit **OR** ▲ ☐ Early childhood development credit	64.				
	65. Iowa earned income tax credit. See Instructions.	65.				
	66. Other refundable credits. Attach IA 148 Tax Credits Schedule.	66.				
	67. TOTAL. ADD lines 60 - 66.	67.		690		
	68. **TOTAL CREDITS.** ADD columns A and B on line 67 and enter here.					68. 690
STEP 10 Refund or Amount You Owe	69. If line 68 is more than line 59, SUBTRACT line 59 from line 68. This is the amount you overpaid.					69. 690
	70. Amount of line 69 to be **REFUNDED**				REFUND	70. 690
	For a faster refund file electronically. Go to www.iowa.gov/tax for details or mail return to Iowa Income Tax - Refund Processing, Hoover State Office Bldg, Des Moines IA 50319-0120					
	71. Amount of line 69 to be **applied to your 2012 estimated tax**	71.				
	72. If line 68 is less than line 59, SUBTRACT line 68 from line 59. This is the AMOUNT OF TAX YOU OWE.					72.
	73. Penalty for underpayment of estimated tax from IA 2210 or IA 2210F ▲ ☐ Check if annualized income method is used.					73.
	74. Penalty and interest. 74a. Penalty ▲ 74b. Interest ▲ ADD Enter total					74.
	75. **TOTAL AMOUNT DUE.** ADD lines 72, 73, and 74, and enter here. **You can pay online at www.iowa.gov/tax or pay by mail to Iowa Income Tax - Document Processing, PO Box 9187, Des Moines IA 50306-9187. Make Check payable to Treasurer, State of Iowa.**				PAY THIS AMOUNT	75.

STEP 11 **POLITICAL CHECKOFF.** This checkoff does not increase the amount of tax you owe or decrease your refund.

▲ SPOUSE:		▲ YOURSELF:	
$1.50 to Democratic Party	☐	$1.50 to Democratic Party	☐
$1.50 to Republican Party	☐	$1.50 to Republican Party	☐
$1.50 to Campaign Fund	☐	$1.50 to Campaign Fund	☐

STEP 12 I (We), the undersigned, declare under penalty of perjury that I (we) have examined this return, including all accompanying schedules and statements, and, to the best of my (our) knowledge and belief, it is a true, correct, and complete return. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

PLEASE SIGN HERE ▲ [X] 11/11/11 RICHARD K RIKKERS CPA 04/05/12

Your Signature | Date | Check if Deceased | Date of Death | Preparer's Signature | Date

SIGN HERE ▲ ☐ 42-1277139

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

Daytime Telephone Number | 712-722-3375 Daytime Telephone Number

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

CS

P5455 41-001b (09/21/11)

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Iowa Department of Revenue
www.iowa.gov/tax

2011 IA 1040 Schedule A

Iowa Itemized Deductions

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

File Copy

Name(s) as shown on page 1 of the IA 1040	Social Security Number
NELVA E BRUNSTING	481-30-4685

NOTE: If you have federal bonus depreciation/section 179, please see the 2011 Expanded Instructions on our Web site.

Medical and Dental Expenses		**Do not include health insurance premiums deducted on IA 1040, line 18.**			
	1.	Medical and dental expenses	1. 117,831		
	2.	Multiply the amount on federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation/section 179, from line 14 of the IA 1040 by 7.5% (.075). Enter result here	2. 11,411		
	3.	Subtract line 2 from line 1. If less than zero, enter zero.		3.	106,420
Taxes You Paid	4.	State and Local (Check only one box):			
		a ☐ Other state and local income taxes. Do not include Iowa Income Tax Include School District Surtax and EMS Surtax paid in 2011 OR	4. 1,137		
		b ☒ General sales taxes only from line 5b of the Federal Schedule A.			
	5.	Real estate taxes	5. 2,027		
	6.	Personal property taxes, including annual vehicle registration	6. 57		
	7.	Other taxes. List the type and amount. FOREIGN TAXES - 1041-GT	7. 123		
	8.	Add amounts on lines 4, 5, 6, and 7. Enter the total here.		8.	3,344
Interest You Paid	9a	Home mortgage interest and points reported on federal form 1098	9a.		
	9b	Home mortgage interest not reported on federal form 1098	9b.		
	10.	Points not reported on federal form 1098	10.		
	11.	Qualified mortgage insurance premiums	11.		
	12.	Investment interest. Attach federal form 4952 if required.	12.		
	13.	Add lines 9a-12. Enter total here.		13.	
Gifts to Charity	14.	Contributions by cash or check.	14. 60		
	15.	Other than by cash or check. You must attach federal form 8283 if more than $500.	15.		
	16.	Carryover from prior year as adjusted for disallowance of bonus depreciation	16.		
	17.	Add lines 14 through 16. Enter total here.		17.	60
Casualty/Theft Loss	18.	Casualty or theft loss(es). Attach federal form 4684.		18.	
Job Expenses and Misc. Deductions	19.	Unreimbursed employee expenses. Attach federal form 2106 or 2106-EZ if required.	19.		
	20.	Tax preparation fees	20.		
	21.	Other expenses. List type and amount.	21.		
	22.	Add the amounts on lines 19, 20, and 21. Enter the total here.	22.		
	23.	Multiply the amount of federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation/section 179, from line 14 of the IA 1040* by 2% (.02). Enter the result here	23.		
	24.	Subtract line 23 from line 22. Enter the total. If less than zero, enter zero.		24.	0
Other Misc. Deductions	25.	Other miscellaneous deductions not subject to 2% AGI Limit. List type and amount.		25.	
Total Itemized Deductions	26.	Add lines 3, 8, 13, 17, 18, 24, and 25, and enter the total here		26.	109,824
		If using filing statuses 1, 2, 5, or 6, enter the amount on Step 7, line 39 of the IA 1040.			
Proration of Deductions Between Spouses		**Complete lines 27 through 31 ONLY if you are using filing status 3 or 4.**	**SPOUSE**		**YOU**
	27.	Enter the Iowa net income of both spouses from IA 1040, line 26.	27b.	27a.	
	28.	Total Iowa net income, add columns 27a and 27b. Enter the total here.		28.	
	29.	Divide the amount on line 27a by the amount on line 28. Enter the percentage here.		29.	%
	30.	Multiply line 26 by the percentage on line 29. Enter here and on IA 1040, line 39, column A	**(YOU)**	30.	
	31.	Subtract line 30 from line 26. Enter here and on IA 1040, line 39, column B. If you are using filing status 4, enter this amount on line 39, column A of your spouse's return.	**(SPOUSE)**	31.	

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

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P5456 41-004a (08/24/11)

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Iowa Department of Revenue
www.iowa.gov/tax

2011 IA 1040 Schedule B

Interest and Dividend Income

Name(s) as shown on page 1 of the IA 1040	Social Security Number
NELVA E BRUNSTING	481[illegible]6[illegible]

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

PART I: INTEREST INCOME

You must complete this part if you received more than $1,500 in interest in 2011. Interest income which should be reported includes earnings from savings and loan associations, mutual savings banks, cooperative banks, credit unions, and bank deposits; state and municipal bonds (see instructions for IA 1040, line 2, Taxable Interest Income), and interest from tax refunds. Do not report interest from federal securities.

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

Interest Income. List Names of All Payers.

Name of Payer	Check one for each payer: Taxpayer	Spouse	Joint	AMOUNT
EDWARD JONES	X			463
EDWARD JONES	X			387
Total Taxable Interest Income. Add the amounts. Enter here and on IA 1040, line 2.				850

PART II: DIVIDEND INCOME

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

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

Dividend Income. List Names of All Payers.

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

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P5457
41-004b (08/03/11)

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Iowa Department of Revenue
www.iowa.gov/tax

2011 IA 126

Iowa Nonresident and Part-year Resident Credit

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

Social Security Number
481-30-4685 File Copy

MARK THE APPROPRIATE BOX FOR YOU AND YOUR SPOUSE

You are a nonresident of Iowa [X] ▲

You are a part-year resident of Iowa [ ] ▲
Date moved into Iowa: _____
and/or
Date moved out of Iowa: _____

Your spouse is a nonresident of Iowa [ ] ▲

Your spouse is a part-year resident of Iowa [ ] ▲
Date moved into Iowa: _____
and/or
Date moved out of Iowa: _____

YOU MUST FILE THIS FORM IF...

- You are a nonresident of Iowa with income from Iowa sources, or
- You are a part-year Iowa resident

- Enclose this form and a copy of your federal return with your Iowa return. (IA 1040)
- Report only Iowa-source income on the IA 126.
- You may benefit by using filing status 3 or 4.

		IOWA-SOURCE INCOME	
		B. SPOUSE Filing Status 3 Only	**A.** YOU OR JOINT
1. Wages, salaries, tips, etc.	1.		
2. Taxable interest income	2.		
3. Ordinary dividend income	3.		
4. Alimony received	4.		
5. Business income or (loss)	5.		
6. Capital gain or (loss)	6.		
7. Other gains or (losses)	7.		
8. Taxable IRA distributions	8.		
9. Taxable pensions and annuities	9.		
10. Rents, royalties, partnerships, estates, etc.	10.		
11. Farm income or (loss)	11.		
12. Unemployment compensation	12.		
13. Taxable Social Security benefits.	13.		
14. Other income, gambling income, bonus depreciation/section 179 adjustment	14.		
15. **GROSS INCOME.** ADD lines 1-14.	15.		▲
16. Payments to an IRA, Keogh, or SEP while an Iowa resident	16.		
17. Deduction for self-employment tax	17.		
18. Health insurance deduction	18.		
19. Penalty on early withdrawal of savings	19.		
20. Alimony paid	20.		
21. Pension/retirement income exclusion	21.		
22. Moving expense deduction into Iowa only	22.		
23. Iowa capital gain deduction	23.		
24. Other adjustments	24.		
25. Total adjustments. ADD lines 16-24.	25.		▲
26. **IOWA NET INCOME.** SUBTRACT line 25 from line 15. LOW INCOME EXEMPTION	26.		
27. All-source net income from line 26, IA 1040	27.		
		100.0%	100.0%
28. Iowa income percentage: Divide line 26 by line 27 and enter percentage rounded to the nearest tenth of a percent. This can be no more than 100.0% and no less than 0.0%.	28.	%	%
29. Nonresident/part-year resident credit percentage: Subtract the percentage on line 28 from 100.0%.	29.	%	100.0 %
30. Iowa tax on total income from line 43, IA 1040	30.		359
31. Total credits from line 49, IA 1040	31.		60
32. Tax after credits. Subtract line 31 from line 30.	32.		299
33. Nonresident/part-year resident tax credit. Multiply line 32 by the percentage on line 29.	33.		299

ENTER THIS AMOUNT ON LINE 51, IA 1040

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P5458
41-126 (08/24/11)

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Iowa Department of Revenue
www.iowa.gov/tax

2011 IA 6251

Iowa Minimum Tax Computation

Name(s) as shown on IA 1040 or IA 1041	SSN or FEIN
NELVA E BRUNSTING	481-30-4685

File Copy

PART I: Adjustments and Preferences. See instructions.

If you itemized deductions on Schedule A, start on line 1. If you did not itemize on your IA 1040, start on line 7.

1. Medical and dental from line 2, federal form 6251	1.	3,804
2. Taxes from line 3, federal form 6251, less any Iowa income tax included on that line	2.	3,344
3. Certain interest on a home mortgage not used to build, buy, or improve your home, from line 4, federal form 6251	3.	
4. Miscellaneous itemized deductions from line 5, federal form 6251	4.	
5. Refund of taxes from line 7, federal form 6251, less any Iowa income tax included on that line	5.	
6. Investment interest from line 8, federal form 6251, less interest and expense related to private activity bonds issued after 08/07/86	6.	0
7. Post - 1986 depreciation from line 18, federal form 6251	7.	
8. Adjusted gain or loss from line 17, federal form 6251	8.	
9. Incentive stock options from line 14, federal form 6251	9.	
10. Passive activities from line 19, federal form 6251	10.	
11. Beneficiaries of estates and trusts from line 15, federal form 6251	11.	

12. Enter the amount for each corresponding item from federal form 6251. Enter total on line 12.

a. Circulation expenditures (line 21)	a.	h. Patron's adjustment	h.
b. Depreciation (pre-1987)	b.	i. Pollution control facilities	i.
c. Installment sales (line 25)	c.	j. Research and experimental (line 24)	j.
d. Large partnerships (line 16)	d.	k. Section 1202 exclusion (line 13)	k.
e. Long-term contracts (line 22)	e.	l. Tax shelter farm activities	l.
f. Loss limitations (line 20)	f.	m. Related adjustments (see instr.) (line 27)	m. 0
g. Mining costs (line 23)	g.		

12.	12.	
13. **Total Adjustments and Preferences.** Combine lines 1 through 12.	13.	7,148

PART II: Alternative Minimum Taxable Income

14. Taxable income from IA 1040, line 42; or IA 1041, line 22	14.	11,802
15. Net operating loss deduction. Do not enter as a negative amount.	15.	
16. Combine lines 14 and 15.	16.	11,802
17. Add lines 13 and 16.	17.	18,950
18. Alternative tax net operating loss deduction. See instructions.	18.	
19. Alternative Minimum Taxable Income. Subtract line 18 from line 17.	19.	18,950

PART III: Exemption Amount and Alternative Minimum Tax

20. Enter $35,000 (*$17,500 if filing status 3 or 4; $26,000 if single, head of household or qualifying widow(er))	20.	26,000
21. Enter $150,000 (*$75,000 if filing status 3 or 4; $112,500 if single, head of household or qualifying widow(er))	21.	112,500
22. Subtract line 21 from line 19. If the result is zero or less, enter zero.	22.	0
23. Multiply line 22 by 25% (0.25).	23.	
24. Subtract line 23 from line 20. If the result is zero or less, enter zero.	24.	26,000
25. Subtract line 24 from line 19. If the result is zero or less, enter zero.	25.	
26. Multiply line 25 by 6.7% (0.067).	26.	0
27. Regular tax after credits. See instructions.	27.	299
28. Iowa Minimum Tax. Subtract line 27 from line 26, enter here and on IA 1040, line 45, or IA 1041, line 25. See instructions for Minimum Tax Limited to Net Worth. If less than zero, enter zero.	28.	0

PART IV: NONRESIDENTS AND PART-YEAR RESIDENTS ONLY - Complete lines 29 - 32.

29. Enter Iowa net income plus Iowa adjustments and preferences. See instructions. If less than zero, enter zero.	29.	0
30. Total net income plus total adjustments and preferences. See instructions.	30.	137,987
31. Divide line 29 by line 30 and enter the result to three (3) decimal places.	31.	
32. Iowa Minimum Tax. Multiply line 28 by line 31. Enter here and on IA 1040, line 45, or IA 1041, line 25. See instructions for Minimum Tax Limited to Net Worth. If less than zero, enter zero.	32.	0

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

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P5459
41-131a (08/10/11)

BRUNSTING003790

Form **IA1040** | **Iowa Federal Tax Adjustment Worksheet** | **2011**

Name: NELVA E BRUNSTING

Taxpayer Identification Number: 481-30-4685

File Copy

Federal Refund - Iowa Form 1040 Line 27

1.	2010 federal refund	1.	2,967
2.	Less 2010 federal earned income credit (less federal advance earned income payment)	2.	
3.	Less 2010 additional child tax credit	3.	
4.	Less 2010 first-time homebuyer credit	4.	
5.	Less 2010 refundable education credit	5.	
6.	Less 2010 making work pay credit	6.	
7.	Less 2010 adoption credit	7.	
8.	**Prior year federal refund after adjustments**	8.	2,967
9.	2010 deduction for federal taxes (Iowa Form 1040, line 34)	9.	11,500
10.	**Lesser of line 8 or line 9**	10.	2,967

			Spouse	Taxpayer/Joint
11.	Prior year federal refund after adjustments from line 10, allocated, if applicable	11.		2,967
12.	Total of other federal refunds (From years prior to 2010)	12.		
13.	**Federal income tax refund / overpayment received in 2011** (Line 11 plus line 12)	13.		2,967

Self Employment and Household Employment Taxes - Iowa Form 1040 Line 28

			Spouse	Taxpayer/Joint
1.	Self-employment taxes	1.		
2.	Household employment taxes	2.		
3.	**Total Self-employment and Household Employment Taxes**	3.		

Federal Tax Withheld - Iowa Form 1040 Line 31

			Spouse	Taxpayer/Joint
1.	W-2, W-2G, 1099R, 1099M, interest, dividend, K-1, Schedule D	1.		
2.	Social security, railroad, unemployment, other income, backup withholding, other	2.		
3.	**Total Federal Income Tax Withheld**	3.		

Federal Estimated Tax Payments Made in 2011 - Iowa Form 1040 Line 32

1.	Overpayment applied from 2010 return	1.	
2.	Estimates paid in 2011	2.	12,180
3.	**Total Federal Estimated tax payments made in 2011**	3.	12,180

			Spouse	Taxpayer/Joint
4.	**Total Federal Estimated Taxes Paid from line 3, allocated, if applicable**	4.		12,180

Additional Federal Taxes Paid in 2011 - Iowa Form 1040 Line 33

1.	2010 federal tax liability	1.	8,393
2.	Excise tax on early withdrawal from qualified plans, repayment of first-time homebuyer credit, advance EIC payment	2.	
3.	**Subtotal** (Line 1 minus Line 2)	3.	8,393
4.	Less payments made against 2010 federal tax liability	4.	11,360
5.	**2010 unpaid liability before federal refundable credits** (Line 3 minus Line 4)	5.	

6. **Refundable credits:**

Earned income credit	a.	Making work pay credit	e.
Refundable education credit	b.	Additional child tax credit	f.
First-time home buyer credit	c.	Other refundable credits	g.
Adoption credit	d.		

Total refundable credits 6.

7.	Application of refundable credits to 2010 unpaid federal tax liability (Lesser of line 5 or line 6)	7.	
8.	Paid with 2010 federal tax return (Does not include penalties and interest or additional taxes or repayments (from line 2))	8.	
9.	Federal extension and additional payments from 2010 federal return	9.	
10.	Federal Motor Vehicle Fuel Tax Credit from 2011 federal return	10.	
11.	Excess FICA reported on 2011 federal return	11.	
12.	**Total additional federal tax payments made in 2011** (Add lines 7 thru 11)	12.	

			Spouse	Taxpayer/Joint
13.	Total additional federal tax payments from line 12, allocated, if applicable	13.		
14.	Additional federal taxes paid in 2011 for tax years prior to 2010	14.		
15.	**Total additional federal taxes paid in 2011 for 2010 and prior years** (Add lines 13 and 14)	15.		

P5460

Form **IA1040** | **Iowa Low Income Exemption Worksheet** | **2011**

Name: NELVA E BRUNSTING

Taxpayer Identification Number: 481-30-4068 File Copy

Filing status: 1

Dependent of another: ____

Age 65 or older on 12/31/11: X

		Spouse	Taxpayer or Joint
1. Add:			
(a) Net income from line 26, Form IA1040	(a)		
(b) Pension exclusion from line 21, Form IA1040	(b)		
(c) Social Security Phase-out (Social Security Worksheet, Line 12)	(c)		
(d) Lump-sum distribution separately taxed on federal Form 4972	(d)		
(e) Net operating loss carryover	(e)		

Total (1a through 1e) **1.** 0

2. Amount from table below (Based on residency, filing status, and age) **2.** 1,000

Resident Limitations

Filing Status	Dependent of Another	Age 65 or Older On 12/31/11	Income Less Than
Single	Yes	N/A	$ 5,000
			Income Less Than Or Equal To
Single	No	No	$ 9,000
Single	No	Yes	$ 24,000
Not Single	No	No	$ 13,500
Not Single	No	Yes	$ 32,000

Nonresident and Part-year Limitations

Filing Status	Iowa Source Income Less Than
Any	$ 1,000

P5461

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

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

Documents for: BRUNSTING, NELVA E

Tax Documents

US Tax Return (12/31/11) - Form 1040 Page 1
US Tax Return (12/31/11) - Form 1040 Page 2
US Tax Return (12/31/11) - Schedule A
US Tax Return (12/31/11) - Schedule B
US Tax Return (12/31/11) - Schedule D Page 1
US Tax Return (12/31/11) - Schedule D Page 2
US Tax Return (12/31/11) - Form 8949 Page 1
US Tax Return (12/31/11) - Form 8949 Page 2
US Tax Return (12/31/11) - Schedule E Page 2
US Tax Return (12/31/11) - Form 6251 Page 1
US Tax Return (12/31/11) - Form 1310

P5462

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Form **1040** Department of the Treasury—Internal Revenue Service (99)
U.S. Individual Income Tax Return **2011** OMB No. 1545-0074 IRS Use Only–Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2011, or other tax year beginning , 2011, ending , 20 See separate instructions.

Your first name and initial	Last name	Your social security number
NELVA E	BRUNSTING DECEASED 11/11/11	481-30-4685
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
		File Copy

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.
203 BLOOMINGDALE CIR

▲ Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).
VICTORIA TX 77904

Foreign country name | Foreign province/county | Foreign postal code

Presidential Election Campaign Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

Filing Status Check only one box.

1 [X] Single
2 [ ] Married filing jointly (even if only one had income)
3 [ ] Married filing separately. Enter spouse's SSN above and full name here. ▶
4 [ ] Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 [ ] Qualifying widow(er) with dependent child

Exemptions

6a [X] **Yourself.** If someone can claim you as a dependent, **do not** check box 6a
b [ ] **Spouse**

Boxes checked on 6a and 6b: 1

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qual. for child tax credit (see instr.)
			☐
			☐
			☐
			☐

If more than four dependents, see instructions and check here ▶ ☐

No. of children on 6c who:
- lived with you
- did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

d Total number of exemptions claimed — Add numbers on lines above ▶ 1

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

7	Wages, salaries, tips, etc. Attach Form(s) W-2			7	
8a	**Taxable** interest. Attach Schedule B if required			8a	463
b	**Tax-exempt** interest. **Do not** include on line 8a	8b	387		
9a	Ordinary dividends. Attach Schedule B if required			9a	13,239
b	Qualified dividends	9b	8,208		
10	Taxable refunds, credits, or offsets of state and local income taxes			10	488
11	Alimony received			11	
12	Business income or (loss). Attach Schedule C or C-EZ			12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			13	9,756
14	Other gains or (losses). Attach Form 4797			14	
15a	IRA distributions	15a	58,792	b Taxable amount 15b	58,792
16a	Pensions and annuities	16a		b Taxable amount 16b	9,920
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17	41,938
18	Farm income or (loss). Attach Schedule F			18	
19	Unemployment compensation			19	
20a	Social security benefits	20a	20,642	b Taxable amount 20b	17,546
21	Other income. List type and amount			21	
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶			22	152,142

Enclose, but do not attach, any payment. Also, please use **Form 1040-V.**

Adjusted Gross Income

23	Educator expenses	23			
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24			
25	Health savings account deduction. Attach Form 8889	25			
26	Moving expenses. Attach Form 3903	26			
27	Deductible part of self-employment tax. Attach Schedule SE	27			
28	Self-employed SEP, SIMPLE, and qualified plans	28			
29	Self-employed health insurance deduction	29			
30	Penalty on early withdrawal of savings	30			
31a	Alimony paid b Recipient's SSN ▶	31a			
32	IRA deduction	32			
33	Student loan interest deduction	33			
34	Tuition and fees. Attach Form 8917	34			
35	Domestic production activities deduction. Attach Form 8903	35			
36	Add lines 23 through 35			36	
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶			37	152,142

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

P5463 Form **1040** (2011)

BRUNSTING003794

Tax and Credits	38	Amount from line 37 (adjusted gross income)	38	152,142
	39a	Check if: [X] You were born before January 2, 1947, [ ] Blind. [ ] Spouse was born before January 2, 1947, [ ] Blind. } Total boxes checked ▶ 39a 1		
	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b [ ]		
Standard Deduction for—	40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)	40	110,886
• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.	41	Subtract line 40 from line 38	41	41,256
	42	**Exemptions.** Multiply $3,700 by the number on line 6d	42	3,700
• All others: Single or Married filing separately, $5,800	43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	37,556
Married filing jointly or Qualifying widow(er), $11,600	44	Tax (see instr.). Check if any from: a [ ] Form(s) 8814 b [ ] Form 4972 c [ ] 962 elec.	44	4,432
Head of household, $8,500	45	**Alternative minimum tax** (see instructions). Attach Form 6251	45	
	46	Add lines 44 and 45 ▶	46	4,432
	47	Foreign tax credit. Attach Form 1116 if required — 47		
	48	Credit for child and dependent care expenses. Attach Form 2441 — 48		
	49	Education credits from Form 8863, line 23 — 49		
	50	Retirement savings contributions credit. Attach Form 8880 — 50		
	51	Child tax credit (see instructions) — 51		
	52	Residential energy credits. Attach Form 5695 — 52		
	53	Other credits from Form: a [ ] 3800 b [ ] 8801 c [ ] — 53		
	54	Add lines 47 through 53. These are your **total credits**	54	
	55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶	55	4,432
Other Taxes	56	Self-employment tax. Attach Schedule SE	56	
	57	Unreported social security and Medicare tax from Form: a [ ] 4137 b [ ] 8919	57	
	58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
	59a	Household employment taxes from Schedule H	59a	
	b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b	
	60	Other taxes. Enter code(s) from instructions	60	
	61	Add lines 55 through 60. This is your **total tax** ▶	61	4,432
Payments	62	Federal income tax withheld from Forms W-2 and 1099 — 62		
	63	2011 estimated tax payments and amount applied from 2010 return — 63 9,340		
If you have a qualifying child, attach Schedule EIC.	64a	Earned income credit (EIC) — 64a		
	b	Nontaxable combat pay election — 64b		
	65	Additional child tax credit. Attach Form 8812 — 65		
	66	American opportunity credit from Form 8863, line 14 — 66		
	67	First-time homebuyer credit from Form 5405, line 10 — 67		
	68	Amount paid with request for extension to file — 68		
	69	Excess social security and tier 1 RRTA tax withheld — 69		
	70	Credit for federal tax on fuels. Attach Form 4136 — 70		
	71	Credits from Form: a [ ] 2439 b [ ] 8839 c [ ] 8801 d [ ] 8885 — 71		
	72	Add lines 62, 63, 64a, and 65 through 71. These are your **total payments** ▶	72	9,340
Refund	73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid**	73	4,908
	74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ [ ]	74a	4,908
Direct deposit? See instructions.	▶ b	Routing number 113000023 ▶ c Type: [X] Checking [ ] Savings		
	▶ d	Account number 586027563523		
	75	Amount of line 73 you want **applied to your 2012 estimated tax** ▶ — 75		
Amount You Owe	76	**Amount you owe.** Subtract line 72 from line 61. For details on how to pay, see instructions ▶	76	
	77	Estimated tax penalty (see instructions) — 77		

Third Party Designee Do you want to allow another person to discuss this return with the IRS (see instructions)? [X] **Yes.** Complete below. [ ] **No**

Designee's name ▶ RICHARD K RIKKERS CPA Personal identification number (PIN) ▶ 84948 Phone no. ▶ 712-722-3375

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

Joint return? See instr. Keep a copy for your records.

Your signature	Date	Your occupation	Daytime phone number
		DECEASED	
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see instr.)

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check [ ] if self-employed	PTIN
RICHARD K RIKKERS CPA	RICHARD K RIKKERS CPA	04/05/12		P00144154

Firm's name ▶ KROESE & KROESE P.C. Firm's EIN ▶ 42-1277139

Firm's address ▶ 540 NORTH MAIN AVENUE SIOUX CENTER IA 51250-1824 Phone no. 712-722-3375

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SCHEDULE A (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

▶ Attach to Form 1040. ▶ See Instructions for Schedule A (Form 1040).

OMB No. 1545-0074

2011

Attachment Sequence No. **07**

Name(s) shown on Form 1040: NELVA E BRUNSTING

Your social security number: 481-30[illegible]

File Copy

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

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule A (Form 1040) 2011

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SCHEDULE B
(Form 1040A or 1040)
Department of the Treasury
Internal Revenue Service (99)

Interest and Ordinary Dividends

▶ Attach to Form 1040A or 1040. ▶ See instructions on back.

OMB No. 1545-0074
2011
Attachment Sequence No. **08**

Name(s) shown on return: NELVA E BRUNSTING

Your social security number: 481-30-4685

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Part I Interest

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 8a.)

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

			Amount
1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions on back and list this interest first. Also, show that buyer's social security number and address ▶		
	EDWARD JONES	1	463
2	Add the amounts on line 1	2	463
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	
4	Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ▶	4	463

Note. If line 4 is over $1,500, you must complete Part III.

Part II Ordinary Dividends

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 9a.)

Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

			Amount
5	List name of payer ▶		
	CHEVRON CORPORATION	5	609
	METLIFE		70
	EXXON MOBILE		1,756
	EDWARD JONES		2,697
	DEERE & COMPANY		15
	ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100		8,092
6	Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a ▶	6	13,239

Note. If line 6 is over $1,500, you must complete Part III.

Part III Foreign Accounts and Trusts

(See instructions on back.)

You must complete this part if you **(a)** had over $1,500 of taxable interest or ordinary dividends; **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

		Yes	No
7a	At any time during 2011, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions		X
	If "Yes," are you required to file Form TD F 90-22.1 to report that financial interest or signature authority? See Form TD F 90-22.1 and its instructions for filing requirements and exceptions to those requirements		
b	If you are required to file Form TD F 90-22.1, enter the name of the foreign country where the financial account is located ▶		
8	During 2011, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions on back		X

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

Schedule B (Form 1040A or 1040) 2011

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SCHEDULE D (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

▶ Attach to Form 1040 or Form 1040NR. ▶ See Instructions for Schedule D (Form 1040).
▶ Use Form 8949 to list your transactions for lines 1, 2, 3, 8, 9, and 10.

OMB No. 1545-0074
2011
Attachment Sequence No. **12**

Name(s) shown on return: NELVA E BRUNSTING

Your social security number: 481-30-4635

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Part I Short-Term Capital Gains and Losses – Assets Held One Year or Less

Complete Form 8949 before completing line 1, 2, or 3. This form may be easier to complete if you round off cents to whole dollars.	(e) Sales price from Form(s) 8949, line 2, column (e)	(f) Cost or other basis from Form(s) 8949, line 2, column (f)	(g) Adjustments to gain or loss from Form(s) 8949, line 2, column (g)	(h) Gain or (loss) Combine columns (e), (f), and (g)
1 Short-term totals from all Forms 8949 with box A checked in Part I		( )		
2 Short-term totals from all Forms 8949 with box B checked in Part I		( )		
3 Short-term totals from all Forms 8949 with box C checked in Part I	35,607	(25,680)	0	9,927

4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824	4	
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	5	
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your **Capital Loss Carryover Worksheet** in the instructions	6	( )
7 **Net short-term capital gain or (loss).** Combine lines 1 through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back	7	9,927

Part II Long-Term Capital Gains and Losses – Assets Held More Than One Year

Complete Form 8949 before completing line 8, 9, or 10. This form may be easier to complete if you round off cents to whole dollars.	(e) Sales price from Form(s) 8949, line 4, column (e)	(f) Cost or other basis from Form(s) 8949, line 4, column (f)	(g) Adjustments to gain or loss from Form(s) 8949, line 4, column (g)	(h) Gain or (loss) Combine columns (e), (f), and (g)
8 Long-term totals from all Forms 8949 with **box A** checked in **Part II**		( )		
9 Long-term totals from all Forms 8949 with **box B** checked in **Part II**		( )		
10 Long-term totals from all Forms 8949 with **box C** checked in **Part II**	137,539	(114,185)	0	23,354

11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824	11	
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	12	
13 Capital gain distributions. See the instructions	13	1
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your **Capital Loss Carryover Worksheet** in the instructions	14	(23,526)
15 **Net long-term capital gain or (loss).** Combine lines 8 through 14 in column (h). Then go to Part III on the back	15	-171

For Paperwork Reduction Act Notice, see your tax return instructions. **Schedule D (Form 1040) 2011**

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Part III Summary

16 Combine lines 7 and 15 and enter the result ..... 16 File Copy 756

- If line 16 is a **gain,** enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.
- If line 16 is a **loss,** skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.
- If line 16 is **zero,** skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.

17 Are lines 15 and 16 **both** gains?

☐ **Yes.** Go to line 18.

☒ **No.** Skip lines 18 through 21, and go to line 22.

18 Enter the amount, if any, from line 7 of the **28% Rate Gain Worksheet** in the instructions ..... ▶ 18

19 Enter the amount, if any, from line 18 of the **Unrecaptured Section 1250 Gain Worksheet** in the instructions ..... ▶ 19

20 Are lines 18 and 19 **both** zero or blank?

☐ **Yes.** Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). **Do not** complete lines 21 and 22 below.

☐ **No.** Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the **Schedule D Tax Worksheet** in the instructions. **Do not** complete lines 21 and 22 below.

21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the **smaller** of:

- The loss on line 16 or
- ($3,000), or if married filing separately, ($1,500)

..... 21 ( )

Note. When figuring which amount is smaller, treat both amounts as positive numbers.

22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?

☒ **Yes.** Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42).

☐ **No.** Complete the rest of Form 1040 or Form 1040NR.

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Form **8949**

Department of the Treasury
Internal Revenue Service (99)

Sales and Other Dispositions of Capital Assets

▶ See Instructions for Schedule D (Form 1040).
▶ For more information about Form 8949, see www.irs.gov/form8949
▶ Attach to Schedule D to list your transactions for lines 1, 2, 3, 8, 9, and 10.

OMB No. 1545-0074
2011
Attachment Sequence No. **12A**

Name(s) shown on return: NELVA E BRUNSTING

Your social security number: 481-30[illegible]5

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Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

Note: You **must** check **one** of the boxes below. Complete a separate Form 8949, page 1, for **each** box that is checked.

***Caution.** Do not complete column (b) or (g) until you have read the instructions for those columns (see the Instructions for Schedule D (Form 1040)). Columns (b) and (g) do not apply for most transactions and should generally be left blank.

☐ **(A)** Short-term transactions reported on Form 1099-B with basis reported to the IRS
☐ **(B)** Short-term transactions reported on Form 1099-B but basis not reported to the IRS
☒ **(C)** Short-term transactions for which you cannot check box A or B

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Code, if any, for column (g)*	(c) Date acquired (Mo., day, yr.)	(d) Date sold (Mo., day, yr.)	(e) Sales price (see instructions)	(f) Cost or other basis (see instructions)	(g) Adjustments to gain or loss, if any*
1 INVSCO BLD AMER BDS INCM		11/22/10	11/10/11	10,509	9,880	
DEERE & CO		05/20/10	02/03/11	25,098	15,800	
2 **Totals.** Add the amounts in columns (e) and (f). Also, combine the amounts in column (g). Enter here and include on Schedule D, **line 1** (if **box A** above is checked), **line 2** (if **box B** above is checked), or **line 3** (if **box C** above is checked) ▶			2	35,607	25,680	0

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

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Form **8949** (2011)

BRUNSTING003800

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

NELVA E BRUNSTING

Your social security number

481-30-4685

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

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Note: You **must** check **one** of the boxes below. Complete a separate Form 8949, page 2, for **each** box that is checked.

***Caution.** Do not complete column (b) or (g) until you have read the instructions for those columns (see the Instructions for Schedule D (Form 1040)). Columns (b) and (g) do not apply for most transactions and should generally be left blank.

☐ **(A)** Long-term transactions reported on Form 1099-B with basis reported to the IRS

☐ **(B)** Long-term transactions reported on Form 1099-B but basis not reported to the IRS

☒ **(C)** Long-term transactions for which you cannot check box A or B

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Code, if any, for column (g)*	(c) Date acquired (Mo., day, yr.)	(d) Date sold (Mo., day, yr.)	(e) Sales price (see instructions)	(f) Cost or other basis (see instructions)	(g) Adjustments to gain or loss, if any*
3 VK BLD AMER	BONDS INCM	04/23/10	10/07/11	14,493	13,919	
DEERE & CO		05/20/10	06/07/11	50,391	35,794	
DEERE & CO		05/20/10	10/21/11	30,006	24,418	
DEERE & CO		05/20/10	11/09/11	14,110	11,204	
GMAC SMARTNOTES		03/20/03	04/11/11	8,725	9,000	
IN FIN AUTH	REV PARKVIEW	08/14/09	04/15/11	14,819	14,850	
TOYOTA MOTOR	CR CORP	07/13/07	04/11/11	4,995	5,000	
4 **Totals.** Add the amounts in columns (e) and (f). Also, combine the amounts in column (g). Enter here and include on Schedule D, **line 8** (if **box A** above is checked), **line 9** (if **box B** above is checked), or **line 10** (if **box C** above is checked) ▶			4	137,539	114,185	0

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Name(s) shown on return. Do not enter name and social security number if shown on other side. | Your social security number

NELVA E BRUNSTING | 481-30-4685

Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations

Note. If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column **(e)** on line 28 and attach **Form 6198.** See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section. ☐ Yes ☒ No

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A			☐		☐
B			☐		☐
C			☐		☐
D			☐		☐

	Passive Income and Loss		Nonpassive Income and Loss		
	(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpassive loss from Schedule K-1	(i) Section 179 expense deduction from Form 4562	(j) Nonpassive income from Schedule K-1
A					
B					
C					
D					
29a Totals					
b Totals					

30	Add columns (g) and (j) of line 29a	30	
31	Add columns (f), (h), and (i) of line 29b	31	( )
32	**Total partnership and S corporation income or (loss).** Combine lines 30 and 31. Enter the result here and include in the total on line 41 below	32	

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A	ELMER H BRUNSTING DECEDENTS TR DTD	27-6453100
B		

	Passive Income and Loss		Nonpassive Income and Loss	
	(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A	0	41,938		
B				
34a Totals		41,938		
b Totals				

35	Add columns (d) and (f) of line 34a	35	41,938
36	Add columns (c) and (e) of line 34b	36	(0)
37	**Total estate and trust income or (loss).** Combine lines 35 and 36. Enter the result here and include in the total on line 41 below	37	41,938

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b

39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below	39	

Part V Summary

40	Net farm rental income or (loss) from **Form 4835.** Also, complete line 42 below	40	
41	**Total income or (loss).** Combine lines 26, 32, 37, 39, & 40. Enter the result here & on Form 1040, line 17, or Form 1040NR, line 18 ▶	41	41,938
42	**Reconciliation of farming and fishing income.** Enter your **gross** farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code U; and Schedule K-1 (Form 1041), line 14, code F (see instructions)	42	
43	**Reconciliation for real estate professionals.** If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

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Form **6251**

Department of the Treasury
Internal Revenue Service (99)

Alternative Minimum Tax—Individuals

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2011

Attachment Sequence No. **32**

Name(s) shown on Form 1040 or Form 1040NR: NELVA E BRUNSTING

Your social security number: 481-30-[illegible]

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Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1	41,256
2	Medical and dental. Enter the **smaller** of Schedule A (Form 1040), line 4, **or** 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	2	3,804
3	Taxes from Schedule A (Form 1040), line 9	3	3,344
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line	4	
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	
6	Skip this line. It is reserved for future use	6	
7	Tax refund from Form 1040, line 10 or line 21	7	(488)
8	Investment interest expense (difference between regular tax and AMT)	8	
9	Depletion (difference between regular tax and AMT)	9	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	
11	Alternative tax net operating loss deduction	11	( )
12	Interest from specified private activity bonds exempt from the regular tax	12	
13	Qualified small business stock (7% of gain excluded under section 1202)	13	
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14	
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	
17	Disposition of property (difference between AMT and regular tax gain or loss)	17	
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	
19	Passive activities (difference between AMT and regular tax income or loss)	19	0
20	Loss limitations (difference between AMT and regular tax income or loss)	20	0
21	Circulation costs (difference between regular tax and AMT)	21	
22	Long-term contracts (difference between AMT and regular tax income)	22	
23	Mining costs (difference between regular tax and AMT)	23	
24	Research and experimental costs (difference between regular tax and AMT)	24	
25	Income from certain installment sales before January 1, 1987	25	( )
26	Intangible drilling costs preference	26	
27	Other adjustments, including income-based related adjustments	27	
28	**Alternative minimum taxable income.** Combine lines 1 through 27. (If married filing separately and line 28 is more than $223,900, see instructions.)	28	47,916

Part II Alternative Minimum Tax (AMT)

29 Exemption. (If you were under age 24 at the end of 2011, see instructions.)

IF your filing status is . . .	AND line 28 is not over . . .	THEN enter on line 29 . . .
Single or head of household	$112,500	$48,450
Married filing jointly or qualifying widow(er)	150,000	74,450
Married filing separately	75,000	37,225

If line 28 is **over** the amount shown above for your filing status, see instructions.

29		29	48,450
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34	30	0
31	• If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; **or** you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 54 here. • **All others:** If line 30 is $175,000 or less ($87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately) from the result.	31	
32	Alternative minimum tax foreign tax credit (see instructions)	32	
33	Tentative minimum tax. Subtract line 32 from line 31	33	0
34	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Schedule J (see instructions)	34	4,432
35	**AMT.** Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	0

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

Form **6251** (2011)

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Form **1310**
(Rev. November 2005)
Department of the Treasury
Internal Revenue Service

Statement of Person Claiming Refund Due a Deceased Taxpayer

▶ See instructions below and on back.

OMB No. 1545-0074

Attachment Sequence No. **87**

Tax year decedent was due a refund:
Calendar year 2011, or other tax year beginning , 20 , and ending

File Copy

	Name of decedent NELVA E BRUNSTING	Date of death 11/11/11	**Decedent's social security no.** 481-30-4685
Please print or type	Name of person claiming refund ANITA BRUNSTING		**Your social security number** 457-25-1860
	Home address (number and street). If you have a P.O. box, see instructions. 203 BLOOMINGDALE CIRCLE		Apt. no.
	City, town or post office, state, and ZIP code. If you have a foreign address, see instructions. VICTORIA TX 77904		

Part I Check the box that applies to you. Check only one box. Be sure to complete Part III below.

A ☐ Surviving spouse requesting reissuance of a refund check. (see instructions).

B ☐ Court-appointed or certified personal representative (defined below). Attach a court certificate showing your appointment, unless previously filed (see instructions).

C ☒ Person, **other** than A or B, claiming refund for the decedent's estate (see instructions). Also, complete Part II.

Part II Complete this part only if you checked the box on line C above.

		Yes	No
1	Did the decedent leave a will?	X	
2a	Has a court appointed a personal representative for the estate of the decedent?		X
b	If you answered **"No"** to 2a, will one be appointed?		X
	If you answered **"Yes"** to 2a or 2b, the personal representative must file for the refund.		
3	As the person claiming the refund for the decedent's estate, will you pay out the refund according to the laws of the state where the decedent was a legal resident?	X	

If you answered **"No"** to 3, a refund cannot be made until you submit a court certificate showing your appointment as personal representative or other evidence that you are entitled under state law to receive the refund.

Part III Signature and verification. All filers must complete this part.

I request a refund of taxes overpaid by or on behalf of the decedent. Under penalties of perjury, I declare that I have examined this claim, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of person claiming refund ▶ **Date ▶**

For Privacy Act and Paperwork Reduction Act Notice, see page 2.

Form 1310 (Rev. 11-2005)

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P5473

BRUNSTING003804

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

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

Documents for: ELMER H BRUNSTING DECEDENTS TR DTD

Tax Documents

IA Tax Return (12/31/10) - IA Form IA-1041, Page 1
IA Tax Return (12/31/10) - IA Form IA-1041, Page 2
IA Tax Return (12/31/10) - IA K-1 Equivalent - NELVA BRUNSTING
IA Tax Return (12/31/10) - IA Required Statements

P5474

9706

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

2010 IA 1041

For Calendar Year 2010 or fiscal year beginning _____, and ending _____

Iowa Fiduciary Return

Name of Estate or Trust: ELMER H BRUNSTING DECEDENTS TR DTD 4-1-09 AS EST UTD 10-10-96

Dept. of Revenue No.:

Check one: ☐ Estate ☐ Simple Trust ☒ Complex Trust ☐ Bankruptcy Estate

File Copy

Name, Address, and Title of Fiduciary:
ANITA BRUNSTING
203 BLOOMINGDALE CIRCLE
VICTORIA TX 77904
TRUSTEE

Federal Identification No.: 27-6453100

Iowa County in which estate is pending:

Name of Attorney, Address (Number and Street), City, State, and Zip Code:
CANDACE KUNZ-FREED
14800 ST MARYS LANE, SUITE 230
HOUSTON TX 77079

Probate No.:

If trust, check one: ☒ Testamentary ☐ Inter Vivos

Attorney's Phone Number: 800-229-3002

Authorization is granted to the attorney listed above to receive confidential tax information under Iowa Code section 421.60 to act as the trust or estate's representative before the Iowa Department of Revenue and to make written or oral presentations on behalf of the trust or estate.

Have prior returns been filed for this estate or trust? ☐ Yes ☒ No **Is Income Tax Certificate of Acquittance requested?** ☐ Yes ☒ No

Is this an amended IA 1041? ☐ Yes ☒ No **Is an Iowa 706 being filed?** ☐ Yes ☒ No

INCOME	1. Dividends. Enter full amount.	1.	
	2. Interest	2.	
	3. Income from partnerships and other fiduciaries. Attach supporting schedule.	3.	
	4. Net rents and royalties	4.	24,013
	5. Net business and farm income or loss. Attach Schedules C or C-EZ and F, federal form 1040.	5.	
	6. Net gain (loss) from capital assets	6.	
	7. Ordinary gains (losses). Attach federal form 4797.	7.	
	8. Other income. State nature of income.	8.	
	9. Total income. Add lines 1 through 8.	9.	24,013 ▲
DEDUCTIONS	10. Interest. Enter on Schedule D, page 2.	10.	
	11. Taxes. Enter on Schedule D, page 2.	11.	89
	12. Fiduciary fees. Enter on Schedule D, page 2.	12.	
	13. Charitable deduction from income in compliance with Will or Trust instrument.	13.	
	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.	
	16. Allowable miscellaneous itemized deductions. Enter on Schedule D, page 2.	16.	
	17. Total. Add lines 10 through 16.	17.	89 ▲
	18. Balance. Subtract line 17 from line 9	18.	23,924 ▲
	19. Distributions to beneficiaries. Complete Schedule B on page 2 or attach federal Schedule K-1.	19.	23,924
	20. Federal estate tax attributable to income in respect of a decedent (fiduciary's share)	20.	
	21. Total. Add lines 19 and 20.	21.	23,924
	22. Taxable income of fiduciary. Subtract line 21 from line 18. **Must be zero on final return**	22.	0 ▲
RESIDENT COMPUTED TAX	Residents complete lines 23-32. Nonresidents complete Schedule C and enter on line 32.		
	23. Compute tax from rate Schedule E, page 2.	23.	0
	24. Iowa lump sum tax. Attach federal Schedule 4972.	24.	
	25. Iowa minimum tax. Attach IA 6251.	25.	
	26. Tax before credits. Add lines 23 through 25.	26.	0
	27. Personal exemption credit. This is a nonrefundable credit.	27.	40.00
	28. Out-of-state tax credit. Attach copy of out-of-state return and Schedule IA 130.	28.	
	29. Motor fuel tax credit. Attach Schedule IA 4136.	29.	
	30. Other credits. Attach IA 148 Tax Credits Schedule.	30.	
	31. Total credits. Add lines 27 through 30.	31.	
TAX DUE	32. Tax liability. Residents subtract line 31 from 26. Nonresidents enter amount from line 19, Schedule C.	32.	0
	33. Tax paid with additional Iowa Fiduciary Income Tax Payment Voucher	33.	
	34. Refund. If line 33 is larger than line 32, enter the difference.	34.	▲
	35. Amount due. If line 33 is less than line 32, enter the difference.	35.	0 ▲

Staple payment and voucher here.

Mail to: Fiduciary Return Processing, Iowa Department of Revenue, PO Box 10467, Des Moines, IA 50306-0467

SIGN HERE

DECLARATION: The undersigned hereby certifies and declares that this return, and any schedules or papers attached hereto, has been duly examined; that to the best knowledge and belief of the undersigned, it is a true, correct, and complete return for the taxable year as required by the income tax law of the State of Iowa and the rules and regulations issued under authority thereof. Note: State tax information may be disclosed to tax officials of another state or of the United States for tax administrative purposes.

Signature of fiduciary or officer representing fiduciary — Date

Signature of preparer other than fiduciary — Preparer's ID No. — Address — Date

RICHARD K RIKKERS CPA — 42-1277139 — 540 NORTH MAIN AVENUE, SIOUX CENTER, IA 51250-1824 — 08/29/11

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P5475

63-001a (07/21/10)

BRUNSTING003806

ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100 **Fiduciary Schedules A, B, C, D, and E**

Schedule A - Background Information: Answer all applicable questions.

1. Date estate was opened or created: _____
2. Date of decedent's death: _____
3. Decedent's business or occupation: _____
4. Decedent's age at death: _____
5. Was a decedent's final return filed? ☐ Yes ☐ No
6. Did will of decedent create trust? ☐ Yes ☐ No
7. Did decedent file IOWA return(s) up to the date of death? ☐ Yes ☐ No If no, attach earnings statement or explanatory affidavit.
8. Enter decedent's name, address, and SSN: _____
9. Name and Social Security No. of decedent's spouse, if any: _____
10. Enter name(s) of executor(s): _____
11. Enter date(s) and amount(s) of executor's fees paid to executor(s): _____
12. Had federal audit been made on prior returns of decedent or the estate or trust? ☐ Yes ☒ No Is an audit now in the process? ☐ Yes X No
13. Have expenses of administration or selling expenses been deducted for federal estate tax purposes? ☐ Yes ☒ No
14. Did you as fiduciary withhold on income distributions made to nonresident beneficiaries? ☐ Yes ☒ No
15. Does the estate/trust elect to recognize the gain or loss on a distribution of property under section IRC 643(d)(e)? ☐ Yes ☒ No

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Schedule B - Beneficiaries' Shares of Income and Credits: Attach additional pages as necessary. In lieu of Sch. B, attach federal Sch. K-1.

	Beneficiary A	Beneficiary B	Beneficiary C	TOTALS
1. Names of each beneficiary 1.	SEE SCHEDULE K-1 EQUIVALENT(S)			
2. Social Security Number 2.				
3. Address 3.				
4. Iowa resident (Yes/No) 4.				
5. Net short-term capital gain 5.				
6. Net long-term capital gain (100%) 6.				
7. Depreciation and depletion 7.				
8. Ordinary income subject to Iowa income tax 8.				23,924
9. Income not subject to Iowa income tax 9.				
10. Excess deductions 10.				
REGARDING IOWA NONRESIDENT INCOME				
11. Iowa income tax withheld, if any 11.				
12. Withholding agent's identification number 12.				

Schedule C - Computation of Nonresident's Tax

1. Federal taxable income from federal 1041 (include ESBT income)	1.	50,422
2. Interest and dividends from federal securities	2.	
3. Balance. Subtract line 2 from line 1.	3.	50,422
4. Deduction taken for Iowa state income tax	4.	
5. Interest and dividends from foreign, state, and municipal securities	5.	2,070
6. Exemption credit from federal 1041	6.	100
7. Adjusted taxable income. Add lines 3 through 6.	7.	52,592
8. Compute tax on the amount shown on line 7 using Schedule E.	8.	3,137
9. Personal exemption credit	9.	$40.00
10. Tax before being prorated	10.	3,097
11. Nonresident percentage. Divide amount on line 22, page 1, by amount on line 7, Schedule C. This may not be greater than 100.0%.	11.	0.00%
12. Multiply line 10 by percentage on line 11.	12.	
13. Iowa lump-sum tax: Attach federal Schedule 4972.	13.	
14. Iowa minimum tax: Attach IA 6251.	14.	
15. Balance. Add lines 12, 13, and 14.	15.	
16. Motor fuel tax credit. Attach IA 4136.	16.	
17. Other credits	17.	
18. Total credits. Add lines 16 and 17.	18.	
19. Total tax liability. Subtract line 18 from line 15. Enter on line 32, page 1.	19.	

Schedule D - Explanation of Expenses

Line No.	Explanation	Amount
11	TAX EXPENSE- STMT 1	89

Schedule E - Tax Rates

Taxable Income Over	But Not Over			Tax Rate		Of Excess Over
$0	$1,428	$0.00	+	(0.36%	x	$0)
$1,428	$2,856	$5.14	+	(0.72%	x	$1,428)
$2,856	$5,712	$15.42	+	(2.43%	x	$2,856)
$5,712	$12,852	$84.82	+	(4.50%	x	$5,712)
$12,852	$21,420	$406.12	+	(6.12%	x	$12,852)
$21,420	$28,560	$930.48	+	(6.48%	x	$21,420)
$28,560	$42,840	$1,393.15	+	(6.80%	x	$28,560)
$42,840	$64,260	$2,364.19	+	(7.92%	x	$42,840)
$64,260	over	$4,060.65	+	(8.98%	x	$64,260)

63-001b (03/23/11)

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P5476

9706

Iowa Schedule K-1 Equivalent

Form **IA 1041** | For calendar year 2010, or tax year beginning , and ending | **2010**

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

☐ Amended K-1

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Beneficiary's identifying number ▶ 481-30-4685

Estate's or trust's EIN ▶ 27-6453100

Beneficiary's name, address, and ZIP code
NELVA BRUNSTING
13630 PINEROCK LN
HOUSTON TX 77079-5914
Resident state: TEXAS

Fiduciary's name, address, and ZIP code
ANITA BRUNSTING
TRUSTEE
203 BLOOMINGDALE CIRCLE
VICTORIA TX 77904

Enter the following items on the state income tax return of the above named individual.

1	**Beneficiary's Share of Federal Taxable Income**	1	31,252	This data presented for information only
	Income			
2	Interest	2		Schedule B, Part I, line 1 or IA 126, line 2
3	Ordinary dividends	3		Schedule B, Part II, line 3 or IA 126, line 3
4 a	Net short-term capital gains	4 a		Form IA 1040, line 6 or IA 126, line 6
b	Net long-term capital gains	b		Form IA 1040, line 6 or IA 126, line 6
5	Business / Nonpassive			
a	Income	5 a		▶ Net amount to: Form IA 1040, line 10 or Form IA 126, line 10
b	Depreciation	b		
c	Depletion	c		
d	Amortization	d		
6	Rental and Passive			
a	Income	6 a	23,924	▶ Net amount to: Form IA 1040, line 10 or Form IA 126, line 10
b	Depreciation	b		
c	Depletion	c		
d	Amortization	d		
7	**Distributions in the Final Year of Estate / Trust**			
a	Excess deductions on termination	7 a		Schedule A, line 21
b	Short-term capital loss carryover	b		Form IA 1040, line 6 or IA 126, line 6
c	Long-term capital loss carryover	c		Form IA 1040, line 6 or IA 126, line 6
d	Net operating loss (NOL) carryover	d		Form IA 1040, line 24 or IA 126, line 24
8	**Tax Preference Items**			
a	Accelerated depreciation	8 a		Form IA 6251
b	Depletion	b		Form IA 6251
c	Amortization	c		Form IA 6251
d	Exclusion items	d	179	Form IA 8801
9	**Other Items**			
a	Tax-exempt interest	9 a		This data presented for information only
b	Estate tax deduction	b		This data presented for information only
c	Withholding	c		This data presented for information only

Additional Information:

P5477

9706 ELMER H BRUNSTING DECEDENTS TR DTD
27-6453100
FYE: 12/31/2010

Iowa Statements

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

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

P5478

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

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

Documents for: ELMER H BRUNSTING DECEDENTS TR DTD

Tax Documents

US Tax Return (12/31/10) - Form 1041, Page 1
US Tax Return (12/31/10) - Form 1041, Page 2
US Tax Return (12/31/10) - Schedule I, Page 1
US Tax Return (12/31/10) - Schedule I, Page 2
US Tax Return (12/31/10) - Schedule D, Page 1
US Tax Return (12/31/10) - Schedule D, Page 2
US Tax Return (12/31/10) - Schedule D-1, Page 2
US Tax Return (12/31/10) - Schedule D-1, Page 2
US Tax Return (12/31/10) - Schedule E, Page 1 - FARMLAND
US Tax Return (12/31/10) - Schedule K-1, Page 1 - NELVA BRUNSTING
US Tax Return (12/31/10) - Required Statements

9706

Form **1041** Department of the Treasury—Internal Revenue Service

U.S. Income Tax Return for Estates and Trusts

2010 | OMB No. 1545-0092

A Type of entity (see instr.):

- [ ] Decedent's estate
- [ ] Simple trust
- [X] Complex trust
- [ ] Qualified disability trust
- [ ] ESBT (S portion only)
- [ ] Grantor type trust
- [ ] Bankruptcy estate-Ch. 7
- [ ] Bankruptcy estate-Ch. 11
- [ ] Pooled income fund

For calendar year 2010 or fiscal year beginning , and ending

Name of estate or trust (If a grantor type trust, see page 15 of the instructions.)
ELMER H BRUNSTING DECEDENTS TR DTD 4-1-09 AS EST UTD 10-10-96

Name and title of fiduciary
ANITA BRUNSTING
TRUSTEE

Number, street, and room or suite no. (If a P.O. box, see page 15 of the instructions.)
203 BLOOMINGDALE CIRCLE

City or town, state, and ZIP code
VICTORIA TX 77904

C Employer identification number
27-6453100

D Date entity created
04/01/[illegible]

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E Nonexempt charitable and split-interest trusts, check applicable boxes (see page 16 of the instr.):

- [ ] Described in section 4947(a)(1)
- [ ] Not a private foundation
- [ ] Described in section 4947(a)(2)

B Number of Schedules K-1 attached (see instructions) ▶ 1

F Check applicable boxes: [X] Initial return [ ] Final return [ ] Amended return [ ] Change in trust's name [ ] Change in fiduciary [ ] Change in fiduciary's name [ ] Change in fiduciary's address

G Check here if the estate or filing trust made a section 645 election ▶ [ ]

Income	1	Interest income	1	
	2a	Total ordinary dividends	2a	7,239
	b	Qualified dividends allocable to: (1) Beneficiaries 2,857 (2) Estate or trust		
	3	Business income or (loss). Attach Schedule C or C-EZ (Form 1040)	3	
	4	Capital gain or (loss). Attach Schedule D (Form 1041)	4	50,522
	5	Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)	5	24,013
	6	Farm income or (loss). Attach Schedule F (Form 1040)	6	
	7	Ordinary gain or (loss). Attach Form 4797	7	
	8	Other income. List type and amount	8	
	9	**Total income.** Combine lines 1, 2a, and 3 through 8 ▶	9	81,774
Deductions	10	Interest. Check if Form 4952 is attached ▶ [ ]	10	
	11	Taxes	11	
	12	Fiduciary fees	12	
	13	Charitable deduction (from Schedule A, line 7)	13	
	14	Attorney, accountant, and return preparer fees	14	
	15a	Other deductions **not** subject to the 2% floor (attach schedule)	15a	
	b	Allowable miscellaneous itemized deductions subject to the 2% floor	15b	
	16	Add lines 10 through 15b ▶	16	
	17	Adjusted total income or (loss). Subtract line 16 from line 9 — 17: 81,774		
	18	Income distribution deduction (from Sch. B, line 15). Attach Schedules K-1 (Form 1041)	18	31,252
	19	Estate tax deduction including certain generation-skipping taxes (attach computation)	19	
	20	Exemption	20	100
	21	Add lines 18 through 20 ▶	21	31,352
Tax and Payments	22	Taxable income. Subtract line 21 from line 17. If a loss, see page 23 of the instructions	22	50,422
	23	**Total tax** (from Schedule G, line 7)	23	7,218
	24	**Payments: a** 2010 estimated tax payments and amount applied from 2009 return	24a	
	b	Estimated tax payments allocated to beneficiaries (from Form 1041-T)	24b	
	c	Subtract line 24b from line 24a	24c	
	d	Tax paid with Form 7004 (see page 24 of the instructions)	24d	
	e	Federal income tax withheld. If any is from Form(s) 1099, check ▶ [X]	24e	123
		Other payments: **f** Form 2439 ; **g** Form 4136 ; Total ▶	24h	
	25	**Total payments.** Add lines 24c through 24e, and 24h ▶	25	123
	26	Estimated tax penalty (see page 24 of the instructions)	26	
	27	**Tax due.** If line 25 is smaller than the total of lines 23 and 26, enter amount owed	27	7,095
	28	**Overpayment.** If line 25 is larger than the total of lines 23 and 26, enter amount overpaid	28	
	29	Amount of line 28 to be: **a Credited to 2011 estimated tax** ▶ ; **b Refunded** ▶	29	

Sign Here

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

Signature of fiduciary or officer representing fiduciary | Date | EIN of fiduciary if a financial institution

May the IRS discuss this return with the preparer shown below (see instr.)? [X] Yes [ ] No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check [ ] if self-employed	PTIN
RICHARD K RIKKERS CPA	RICHARD K RIKKERS CPA	08/29/11		P00144154

Firm's name ▶ KROESE & KROESE P.C. — Firm's EIN ▶ 42-1277139

Firm's address ▶ 540 NORTH MAIN AVENUE SIOUX CENTER, IA 51250-1824 — Phone no. 712-722-3375

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

Form **1041** (2010)

P5480

BRUNSTING003811

Schedule A Charitable Deduction. Do not complete for a simple trust or a pooled income fund.

1	Amounts paid or permanently set aside for charitable purposes from gross income (see page 25)	1	
2	Tax-exempt income allocable to charitable contributions (see page 25 of the instructions)	2	
3	Subtract line 2 from line 1	3	
4	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes	4	File Copy
5	Add lines 3 and 4	5	
6	Section 1202 exclusion allocable to capital gains paid or permanently set aside for charitable purposes (see page 25 of the instructions)	6	
7	**Charitable deduction.** Subtract line 6 from line 5. Enter here and on page 1, line 13	7	

Schedule B Income Distribution Deduction

1	Adjusted total income (see page 25 of the instructions)			1	81,774
2	Adjusted tax-exempt interest			2	2,070
3	Total net gain from Schedule D (Form 1041), line 15, column (1) (see page 26 of the instructions)			3	0
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 page 26 of the instructions)			5	0
6	Enter any gain from page 1, line 4, as a negative number. If page 1, line 4, is a loss, enter the loss as a positive number			6	-50,522
7	**Distributable net income.** Combine lines 1 through 6. If zero or less, enter -0-			7	33,322
8	If a complex trust, enter accounting income for the tax year as determined under the governing instrument and applicable local law	8	33,322		
9	Income required to be distributed currently			9	33,322
10	Other amounts paid, credited, or otherwise required to be distributed			10	0
11	Total distributions. Add lines 9 and 10. If greater than line 8, see page 26 of the instructions			11	33,322
12	Enter the amount of tax-exempt income included on line 11			12	2,070
13	Tentative income distribution deduction. Subtract line 12 from line 11			13	31,252
14	Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0-			14	31,252
15	**Income distribution deduction.** Enter the smaller of line 13 or line 14 here and on page 1, line 18			15	31,252

Schedule G Tax Computation (see page 27 of the instructions)

1	**Tax:** a Tax on taxable income (see page 27 of the instructions)	1a	7,218		
	b Tax on lump-sum distributions. Attach Form 4972	1b			
	c Alternative minimum tax (from Schedule I (Form 1041), line 56)	1c	0		
	d **Total.** Add lines 1a through 1c ▶			1d	7,218
2a	Foreign tax credit. Attach Form 1116	2a			
b	General business credit. Attach Form 3800	2b			
c	Credit for prior year minimum tax. Attach Form 8801	2c			
d	Bond credits. Attach Form 8912	2d			
3	**Total credits.** Add lines 2a through 2d ▶			3	0
4	Subtract line 3 from line 1d. If zero or less, enter -0-			4	7,218
5	Recapture taxes. Check if from: ☐ Form 4255 ☐ Form 8611			5	
6	Household employment taxes. Attach Schedule H (Form 1040)			6	
7	**Total tax.** Add lines 4 through 6. Enter here and on page 1, line 23 ▶			7	7,218

Other Information

		Yes	No
1	Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the allocation of expenses	X	
	Enter the amount of tax-exempt interest income and exempt-interest dividends ▶ $ 2,070 SEE STMT 1		
2	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?		X
3	At any time during calendar year 2010, did the estate or trust have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?		X
	See page 29 of the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ▶		
4	During the tax year, did the estate or trust receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the estate or trust may have to file Form 3520. See page 29 of the instructions		X
5	Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see page 29 for required attachment		X
6	If this is an estate or a complex trust making the section 663(b) election, check here (see page 29) ▶ ☐		
7	To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see page 29) ▶ ☐		
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 page 29 of the instructions		X

SCHEDULE I
(Form 1041)

Department of the Treasury
Internal Revenue Service

Alternative Minimum Tax—Estates and Trusts

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

OMB No. 1545-0092

2010

Name of estate or trust
ELMER H BRUNSTING DECEDENTS TR DTD
4-1-09 AS EST UTD 10-10-96

Employer identification number
27-6453100

File Copy

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

1	Adjusted total income or (loss) (from Form 1041, line 17)	1	81,774
2	Interest	2	
3	Taxes	3	
4	Miscellaneous itemized deductions (from Form 1041, line 15b)	4	
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	179
9	Qualified small business stock (see page 2 of the 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	81,953
	Note: Complete Part II below before going to line 26.		
26	Income distribution deduction from Part II, line 44 — 26: 31,431		
27	Estate tax deduction (from Form 1041, line 19) — 27:		
28	Add lines 26 and 27	28	31,431
29	Estate's or trust's share of alternative minimum taxable income. Subtract line 28 from line 25	29	50,522

If line 29 is:

- $22,500 or less, stop here and enter -0- on Form 1041, Schedule G, line 1c. The estate or trust is not liable for the alternative minimum tax.
- Over $22,500, but less than $165,000, go to line 45.
- $165,000 or more, enter the amount from line 29 on line 51 and go to line 52.

Part II Income Distribution Deduction on a Minimum Tax Basis

30	Adjusted alternative minimum taxable income (see page 6 of the instructions)	30	81,953
31	Adjusted tax-exempt interest (other than amounts included on line 8)	31	1,891
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 page 6 of the instructions)	34	
35	Capital gains computed on a minimum tax basis included on line 25	35	(50,522)
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	33,322
38	Income required to be distributed currently (from Form 1041, Schedule B, line 9)	38	33,322
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	33,322
41	Tax-exempt income included on line 40 (other than amounts included on line 8)	41	1,891
42	Tentative income distribution deduction on a minimum tax basis. Subtract line 41 from line 40	42	31,431

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

Part II Income Distribution Deduction on a Minimum Tax Basis (continued)

43	Tentative income distribution deduction on a minimum tax basis. Subtract line 31 from line 37. If zero or less, enter -0-			43	31,431
44	**Income distribution deduction on a minimum tax basis.** Enter the smaller of line 42 or line 43. Enter here and on line 26			44	31,431

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Part III Alternative Minimum Tax

45	Exemption amount			45	22,500
46	Enter the amount from line 29	46	50,522		
47	Phase-out of exemption amount	47	75,000		
48	Subtract line 47 from line 46. If zero or less, enter -0-	48	0		
49	Multiply line 48 by 25% (.25)			49	
50	Subtract line 49 from line 45. If zero or less, enter -0-			50	22,500
51	Subtract line 50 from line 46			51	28,022
52	Go to Part IV of Schedule I to figure line 52 if the estate or trust has qualified dividends or has a gain on lines 14a and 15 of column (2) of Schedule D (Form 1041) (as refigured for the AMT, if necessary). Otherwise, if line 51 is— • $175,000 or less, multiply line 51 by 26% (.26). • Over $175,000, multiply line 51 by 28% (.28) and subtract $3,500 from the result			52	3,858
53	Alternative minimum foreign tax credit (see page 7 of the instructions)			53	
54	Tentative minimum tax. Subtract line 53 from line 52			54	3,858
55	Enter the tax from Form 1041, Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 2a)			55	7,218
56	**Alternative minimum tax.** Subtract line 55 from line 54. If zero or less, enter -0-. Enter here and on Form 1041, Schedule G, line 1c			56	0

Part IV Line 52 Computation Using Maximum Capital Gains Rates

Caution: If you did not complete Part V of Schedule D (Form 1041), the Schedule D Tax Worksheet, or the Qualified Dividends Tax Worksheet, see page 8 of the instructions before completing this part.

57	Enter the amount from line 51			57	28,022
58	Enter the amount from Schedule D (Form 1041), line 22, line 13 of the Schedule D Tax Worksheet, or line 4 of the Qualified Dividends Tax Worksheet, whichever applies (as refigured for the AMT, if necessary)	58	50,522		
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 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	50,522		
61	Enter the **smaller** of line 57 or line 60			61	28,022
62	Subtract line 61 from line 57			62	
63	If line 62 is $175,000 or less, multiply line 62 by 26% (.26). Otherwise, multiply line 62 by 28% (.28) and subtract $3,500 from the result ▶			63	
64	Maximum amount subject to the 0% rate	64	2,300		
65	Enter the amount from line 23 of Schedule D (Form 1041), line 14 of the Schedule D Tax Worksheet, or line 5 of the Qualified Dividends Tax Worksheet on page 27 of the Instructions for Form 1041, whichever applies (as figured for the regular tax). If you did not complete Schedule D or either worksheet for the regular tax, enter -0-	65			
66	Subtract line 65 from line 64. If zero or less, enter -0-	66	2,300		
67	Enter the **smaller** of line 57 or line 58	67	28,022		
68	Enter the **smaller** of line 66 or line 67	68	2,300		
69	Subtract line 68 from line 67	69	25,722		
70	Multiply line 69 by 15% (.15) ▶			70	3,858
	If line 59 is zero or blank, skip lines 71 and 72 and go to line 73. Otherwise, go to line 71.				
71	Subtract line 67 from line 61	71			
72	Multiply line 71 by 25% (.25) ▶			72	
73	Add lines 63, 70, and 72			73	3,858
74	If line 57 is $175,000 or less, multiply line 57 by 26% (.26). Otherwise, multiply line 57 by 28% (.28) and subtract $3,500 from the result			74	7,286
75	Enter the **smaller** of line 73 or line 74 here and on line 52			75	3,858

9706

SCHEDULE D (Form 1041)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

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

OMB No. 1545-0092

2010

Name of estate or trust
ELMER H BRUNSTING DECEDENTS TR DTD
4-1-09 AS EST UTD 10-10-96

Employer identification number
27-6453100

File Copy

Note: Form 5227 filers need to complete **only** Parts I and II.

Part I Short-Term Capital Gains and Losses – Assets Held One Year or Less

(a) Description of property (Example: 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
1a					

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, 6781, and 8824	2	
3	Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts	3	
4	Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 2009 Capital Loss Carryover Worksheet	4	( )
5	**Net short-term gain or (loss).** Combine lines 1a through 4 in column (f). Enter here and on line 13, column (3) on the back ▶	5	

Part II Long-Term Capital Gains and Losses – Assets Held More Than One Year

(a) Description of property (Example: 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
6a INVESCO VK INTERNATIONAL GRT FUNDY	INHERIT	06/08/10	2,933	2,234	699
BRANDYWINE BLUE FUND	INHERIT	VARIOUS	2,945	2,220	725
CHEVRON CORP	INHERIT	06/03/10	69,378	62,556	6,822
CITIGROUP INC	INHERIT	06/03/10	10,217	6,682	3,535
COLUMBIA MID CAP VALUE FUND	INHERIT	VARIOUS	2,992	1,827	1,165

b	Enter the long-term gain or (loss), if any, from Schedule D-1, line 6b	6b	37,391
7	Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824	7	
8	Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts	8	
9	Capital gain distributions SEE STATEMENT 2	9	185
10	Gain from Form 4797, Part I	10	
11	Long-term capital loss carryover. Enter the amount, if any, from line 14 of the 2009 Capital Loss Carryover Worksheet	11	( )
12	**Net long-term gain or (loss).** Combine lines 6a through 11 in column (f). Enter here and on line 14a, column (3) on the back ▶	12	50,522

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

Schedule D (Form 1041) 2010

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Part III Summary of Parts I and II

Caution: Read the instructions **before** completing this part.

			(1) Beneficiaries' (see instr.)	(2) Estate's or trust's	(3) Total
13	**Net short-term gain or (loss)**	13			
14	**Net long-term gain or (loss):**				
a	Total for year	14a		50,522	50,522
b	Unrecaptured section 1250 gain (see line 18 of the wrksht.)	14b			
c	28% rate gain	14c			
15	**Total net gain or (loss).** Combine lines 13 and 14a ▶	15		50,522	50,522

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Note: If line 15, column (3), is a net gain, enter the gain on Form 1041, line 4 (or Form 990-T, Part I, line 4a). If lines 14a and 15, column (2), are net gains, go to Part V, and **do not** complete Part IV. If line 15, column (3), is a net loss, complete Part IV and the **Capital Loss Carryover Worksheet,** as necessary.

Part IV Capital Loss Limitation

16 Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-T, Part I, line 4c, if a trust), the **smaller** of:

a The loss on line 15, column (3) **or b** $3,000 ..... 16 ( )

Note: If the loss on line 15, column (3), is more than $3,000, **or** if Form 1041, page 1, line 22 (or Form 990-T, line 34), is a loss, complete the **Capital Loss Carryover Worksheet** on page 7 of the instructions to figure your capital loss carryover.

Part V Tax Computation Using Maximum Capital Gains Rates

Form 1041 filers. Complete this part **only** if both lines 14a and 15 in column (2) are gains, or an 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 than zero.

Caution: Skip this part and complete the worksheet on page 8 of the instructions if:

- Either line 14b, col. (2) or line 14c, col. (2) is more than zero, or
- Both Form 1041, line 2b(1), and Form 4952, line 4g are more than zero.

Form 990-T trusts. Complete this part **only** if both lines 14a and 15 are gains, or qualified dividends are included in income in Part I of Form 990-T, **and** Form 990-T, line 34, is more than zero. Skip this part and complete the worksheet on page 8 of the instructions if either line 14b, col. (2) or line 14c, col. (2) is more than zero.

17	Enter taxable income from Form 1041, line 22 (or Form 990-T, line 34)			17	50,422	
18	Enter the **smaller** of line 14a or 15 in column (2) but not less than zero	18	50,522			
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)	19				
20	Add lines 18 and 19	20	50,522			
21	If the estate or trust is filing Form 4952, enter the amount from line 4g; otherwise, enter -0- ▶	21	0			
22	Subtract line 21 from line 20. If zero or less, enter -0-			22	50,522	
23	Subtract line 22 from line 17. If zero or less, enter -0-			23	0	
24	Enter the **smaller** of the amount on line 17 or $2,300			24	2,300	
25	Is the amount on line 23 equal to or more than the amount on line 24? ☐ **Yes.** Skip lines 25 through 26; go to line 27 and check the "No" box. ☒ **No.** Enter the amount from line 23			25		
26	Subtract line 25 from line 24			26	2,300	
27	Are the amounts on lines 22 and 26 the same? ☐ **Yes.** Skip lines 27 through 30; go to line 31. ☒ **No.** Enter the **smaller** of line 17 or line 22			27	50,422	
28	Enter the amount from line 26 (If line 26 is blank, enter -0-)			28	2,300	
29	Subtract line 28 from line 27			29	48,122	
30	Multiply line 29 by 15% (.15)					30 7,218
31	Figure the tax on the amount on line 23. Use the 2010 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)					31
32	Add lines 30 and 31					32 7,218
33	Figure the tax on the amount on line 17. Use the 2010 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)					33 16,623
34	**Tax on all taxable income.** Enter the **smaller** of line 32 or line 33 here and on Form 1041, Schedule G, line 1a (or Form 990-T, line 36)					34 7,218

Name of estate or trust as shown on Form 1041. Do not enter name and employer identification number if shown on the other side
ELMER H BRUNSTING DECEDENTS TR DTD
4-1-09 AS EST UTD 10-10-96

Employer identification number
27-6453100

Part II Long-Term Capital Gains and Losses–Assets Held More Than One Year

(a) Description of property (Example: 100 sh. 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
6a DWS SMALL CAP VALUE FUND INSTL	INHERIT	VARIOUS	1,890	1,118	772
DALLAS TX AREA RAPID TRAN	INHERIT	06/07/10	10,057	9,875	182
DC REV MEDLANTIC/HELIX SER B	INHERIT	06/07/10	19,800	19,010	790
DODGE & COX INTL STOCK FUND	INHERIT	VARIOUS	10,773	6,473	4,300
DODGE & COX INCOME FUND	INHERIT	VARIOUS	4,592	4,016	576
E I DU PONT DE NEMOURS & CO	INHERIT	06/03/10	7,274	4,527	2,747
EATON VANCE TAX MANAGED VAL	INHERIT	06/08/10	4,640	3,754	886
EXXON MOBIL CORP	INHERIT	06/03/10	16,476	18,289	-1,813
FIDELITY NEW INSIGHTS FD INSTL	INHERIT	VARIOUS	4,590	3,128	1,462
FIDELITY INTER MUNI INCM FD	INHERIT	VARIOUS	6,229	5,986	243
FRANKLIN FED TAX FREE INCM ADV	INHERIT	06/08/10	4,572	4,234	338
FRANKLIN HIGH YLD TAX FREE ADV	INHERIT	06/08/10	2,288	1,972	316
HARTFORD DIVIDEND & GROWTH	INHERIT	06/08/10	3,136	2,450	686
HAYS TX CONS INDPT SCH DIST GO	INHERIT	06/07/10	31,500	29,742	1,758
ING GLOBAL REAL ESTATE FUND	INHERIT	VARIOUS	2,946	1,763	1,183
IN MUN PWR AGY PWR SUPPLY SYS	INHERIT	06/07/10	30,930	30,263	667
INVESTMENT CO OF AMERICA CL F1	INHERIT	VARIOUS	6,007	4,420	1,587
PERKINS MID CAP VALUE FD	INHERIT	06/08/10	1,594	998	596
JOHN HANCOCK INTL CORE FD	INHERIT	06/08/10	1,941	1,671	270
JOHNSON & JOHNSON	INHERIT	06/03/10	8,985	7,881	1,104
JPMORGAN CORE BOND FUND SELECT	INHERIT	VARIOUS	3,952	3,702	250
JPMORGAN HIGH YIELD FD SELECT	INHERIT	VARIOUS	1,343	998	345
MFS RESEARCH INTL FD CL I	INHERIT	VARIOUS	7,566	5,156	2,410
MONROE CNTY NY ARPT AUTH RFDG	INHERIT	06/07/10	9,357	8,990	367
MUNDER MID CAP CORE GROWTH	INHERIT	06/08/10	2,126	1,519	607

6b Total. Combine the amounts in column (f). Enter here and on Schedule D, line 6b 22,629

Name of estate or trust as shown on Form 1041. Do not enter name and employer identification number if shown on the other side

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

Employer identification number

27-6453100

Part II Long-Term Capital Gains and Losses–Assets Held More Than One Year

File Copy

(a) Description of property (Example: 100 sh. 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
6a MUTUAL GLOBAL DISCOVERY FD Z	INHERIT	06/08/10	2,641	2,251	390
NEW WORLD FUND CL F1	INHERIT	VARIOUS	1,976	1,214	762
OPPENHEIMER INTL BOND FUND Y	INHERIT	VARIOUS	1,923	1,684	239
OPPNHMR CMD STRAT TTL TRN CL Y	INHERIT	VARIOUS	3,735	2,946	789
PIONEER FUND CL Y	INHERIT	VARIOUS	7,550	5,200	2,350
PIONEER CULLEN VALUE FUND CL Y	INHERIT	06/08/10	3,602	2,904	698
PROCTER & GAMBLE CO	INHERIT	06/03/10	18,600	14,216	4,384
T ROWE PRICE BLUE CHIP GROWTH	INHERIT	06/08/10	3,154	2,336	818
T ROWE PRICE EQUITY INCOME FD	INHERIT	VARIOUS	5,883	3,907	1,976
T PRICE SUMMIT MUNI INTERM FD	INHERIT	06/08/10	5,088	4,831	257
T ROWE PRICE NEW INCOME FUND	INHERIT	VARIOUS	3,884	3,498	386
TAX EXEMPT BOND FD AMER CL F1	INHERIT	06/08/10	5,103	4,697	406
THORNBURG LTD TERM MUNI FUND	INHERIT	06/08/10	3,954	3,779	175
THORNBURG INVT TR VALUE FD I	INHERIT	VARIOUS	3,403	2,192	1,211
UNIV TX PERM UNIV FD RFDG	INHERIT	06/07/10	5,503	5,582	-79

6b Total. Combine the amounts in column (f). Enter here and on Schedule D, line 6b 14,762

9706

SCHEDULE E (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Supplemental Income and Loss

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

▶ Attach to Form 1040, 1040NR, or Form 1041. ▶ See Instructions for Schedule E (Form 1040).

OMB No. 1545-0074

2010

Attachment Sequence No. **13**

Name(s) shown on return: ELMER H BRUNSTING DECEDENTS TR DTD 4-1-09 AS EST UTD 10-10-96

Your social security number: 27-6453100

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Part I **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 page E-3). If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

1 List the type and address of each **rental real estate property:**		2 For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of: • 14 days or • 10% of the total days rented at fair rental value? (See page E-4)		Yes	No
A	FARMLAND IOWA		A		X
B			B		
C			C		

Income:		Properties A	Properties B	Properties C		Totals (Add columns A, B, and C.)
3 Rents received	3	26,685			3	26,685
4 Royalties received	4				4	
Expenses:						
5 Advertising	5					
6 Auto and travel (see page E-5)	6					
7 Cleaning and maintenance	7					
8 Commissions	8					
9 Insurance	9					
10 Legal and other professional fees	10					
11 Management fees	11					
12 Mortgage interest paid to banks, etc. (see page E-5)	12				12	
13 Other interest	13					
14 Repairs	14					
15 Supplies	15					
16 Taxes	16	2,672				
17 Utilities	17					
18 Other (list) ▶	18					
19 Add lines 5 through 18	19	2,672			19	2,672
20 Depreciation expense or depletion (see page E-5)	20				20	
21 Total expenses. Add lines 19 and 20	21	2,672				
22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-6 to find out if you must file **Form 6198**	22	24,013				
23 Deductible rental real estate loss. **Caution.** Your rental real estate loss on line 22 may be limited. See page E-6 to find out if you must file **Form 8582.** Real estate professionals **must** complete line 43 on page 2	23	(0)	( )	( )		
24 **Income.** Add positive amounts shown on line 22. **Do not** include any losses					24	24,013
25 **Losses.** Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here					25	( )
26 **Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2					26	24,013

P5488

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

DAA

Schedule E (Form 1040) 2010

BRUNSTING003819

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661110

☐ Final K-1 ☐ Amended K-1 OMB No. 1545-0092

Schedule K-1 (Form 1041)

Department of the Treasury
Internal Revenue Service

2010

For calendar year 2010,
or tax year beginning _____,
and ending _____

Beneficiary's Share of Income, Deductions, Credits, etc.

▶ See back of form and instructions.

Part I Information About the Estate or Trust

A Estate's or trust's employer identification number

27-6453100

B Estate's or trust's name

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

C Fiduciary's name, address, city, state, and ZIP code

ANITA BRUNSTING
TRUSTEE
203 BLOOMINGDALE CIRCLE
VICTORIA TX 77904

D ☐ Check if Form 1041-T was filed and enter the date it was filed

_____

E ☐ Check if this is the final Form 1041 for the estate or trust

Part II Information About the Beneficiary

F Beneficiary's identifying number

481-30-4685

G Beneficiary's name, address, city, state, and ZIP code

NELVA BRUNSTING
13630 PINEROCK LN
HOUSTON TX 77079-5914

H ☒ Domestic beneficiary ☐ Foreign beneficiary

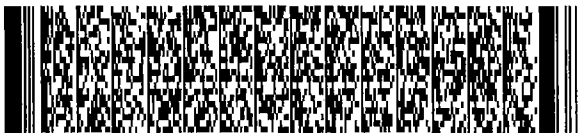
Part III Beneficiary's Share of Current Year Income, Deductions, Credits, and Other Items

1	Interest income	11	Final year deductions
2a	Ordinary dividends 7,239		File Copy
2b	Qualified dividends 2,857		
3	Net short-term capital gain		
4a	Net long-term capital gain		
4b	28% rate gain	12	Alternative minimum tax adjustment
4c	Unrecaptured section 1250 gain	A	179
5	Other portfolio and nonbusiness income	J	179
6	Ordinary business income		
7	Net rental real estate income 24,013	13	Credits and credit recapture
8	Other rental income		
9	Directly apportioned deductions		
		14	Other information
		A	2,070
10	Estate tax deduction	B	90
		E	7,239
		H *	STMT

*See attached statement for additional information.

Note. A statement must be attached showing the beneficiary's share of income and directly apportioned deductions from each business, rental real estate, and other rental activity.

For IRS Use Only



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

Schedule K-1 (Form 1041) 2010

P5489

BRUNSTING003820

9706 ELMER H BRUNSTING DECEDENTS TR DTD
27-6453100
FYE: 12/31/2010

Federal Statements

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

Payer	Municipal Bond	Private Activity Bond
EDWARD JONES	$ 1,891	$ 179
	$ 1,891	179
TOTAL TAX-EXEMPT INCOME		2,070

Statement 2 - Schedule D, Part II, Line 9 - Capital Gain Distributions

Description	Amount
EDWARD JONES	$ 185
TOTAL	$ 185

P5490

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

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

Documents for: ELMER H BRUNSTING DECEDENTS TR DTD

Tax Documents

IA Tax Return (12/31/11) - IA Form IA 1041, Page 1
IA Tax Return (12/31/11) - IA Form IA 1041, Page 2
IA Tax Return (12/31/11) - IA Schedule C
IA Tax Return (12/31/11) - IA K-1 Equivalent - NELVA BRUNSTING
IA Tax Return (12/31/11) - IA Required Statements

P5491

9706

Iowa Department of Revenue
www.iowa.gov/tax

2011 IA 1041

For Calendar Year 2011 or fiscal year beginning _____ , and ending _____

Iowa Fiduciary Return

Name of Estate or Trust: ELMER H BRUNSTING DECEDENTS TR DTD 4-1-09 AS EST UTD 10-10-96	Federal Employer ID Number: 27-6453100	Check one: ☐ Estate ☐ Simple Trust ☒ Complex Trust ☐ Bankruptcy Estate
Name, Address, and Title of Fiduciary: ANITA BRUNSTING, 2003 BLOOMINGDALE CIR, VICTORIA TX 77904, TRUSTEE	Decedent's Social Security Number	
	Iowa County in which estate is pending	
Name of Attorney, Mailing Address (city, state, ZIP): CANDACE KUNZ-FREED, 14800 ST MARYS LANE, SUITE 230, HOUSTON TX 77079	Probate No.	If trust, check one: ☒ Testamentary ☐ Inter Vivos
Attorney's Phone Number: 800-229-3002		

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Authorization is granted to the attorney listed above to receive confidential tax information under Iowa Code section 421.60 to act as the trust or estate's representative before the Iowa Department of Revenue and to make written or oral presentations on behalf of the trust or estate.

Have prior returns been filed for this estate or trust? ☒ Yes ☐ No **Is Income Tax Certificate of Acquittance requested?** ☐ Yes ☒ No

Is this an amended IA 1041? ☐ Yes ☒ No **Is an Iowa 706 being filed?** ☐ Yes ☒ No

Staple payment and voucher here.

INCOME	1. Dividends. Enter full amount.	1.	8,092	
	2. Interest	2.		
	3. Income from partnerships and other fiduciaries. Attach supporting schedule.	3.		
	4. Net rents and royalties	4.	41,938	
	5. Net business and farm income or loss. Attach Schedules C or C-EZ and F, federal form 1040.	5.		
	6. Net gain (loss) from capital assets	6.	3,508	
	7. Ordinary gains (losses). Attach federal form 4797.	7.		
	8. Other income. State nature of income.	8.		
	9. Total income. Add lines 1 through 8.			9. 53,538 ▲
DEDUCTIONS	10. Interest. Enter on Schedule D, page 2.	10.		
	11. Taxes. Enter on Schedule D, page 2.	11.	8,875	
	12. Fiduciary fees. Enter on Schedule D, page 2.	12.		
	13. Charitable deduction from income in compliance with Will or Trust instrument.	13.		
	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.		
	16. Allowable miscellaneous itemized deductions. Enter on Schedule D, page 2.	16.		
	17. Total. Add lines 10 through 16.			17. 8,875 ▲
	18. Balance. Subtract line 17 from line 9			18. 44,663 ▲
	19. Distributions to beneficiaries. Complete Schedule B on page 2 or attach federal Schedule K-1.	19.	41,155	
	20. Federal estate tax attributable to income in respect of a decedent (fiduciary's share)	20.		
	21. Total. Add lines 19 and 20.			21. 41,155
	22. Taxable income of fiduciary. Subtract line 21 from line 18. **Must be zero on final return**			22. 3,508 ▲
COMPUTED TAX	Complete lines 23-32. Nonresidents, also complete Schedule C and enter on line 28.			
	23. Compute tax from rate Schedule E, page 2.	23.	31	
	24. Iowa lump sum tax. Attach federal Schedule 4972.	24.		
	25. Iowa minimum tax. Attach IA 6251.	25.		
	26. Tax before credits. Add lines 23 through 25.			26. 31
	27. Personal exemption credit. This is a nonrefundable credit.	27.	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.	28.		
	29. Motor fuel tax credit. Attach Schedule IA 4136.	29.		
	30. Other credits. Attach IA 148 Tax Credits Schedule.	30.		
	31. Total credits. Add lines 27 through 30.			31. 40
TAX DUE	32. Tax liability. Subtract line 31 from 26.			32. 0
	33. Tax paid with additional Iowa Fiduciary Income Tax Payment Voucher			33.
	34. Refund. If line 33 is larger than line 32, enter the difference.			34. ▲
	35. Amount due. If line 33 is less than line 32, enter the difference.			35. 0 ▲

Mail to: Fiduciary Return Processing, Iowa Department of Revenue, PO Box 10467, Des Moines, IA 50306-0467

SIGN HERE

DECLARATION: The undersigned hereby certifies and declares that this return, and any schedules or papers attached hereto, has been duly examined; that to the best knowledge and belief of the undersigned, it is a true, correct, and complete return for the taxable year as required by the income tax law of the State of Iowa and the rules and regulations issued under authority thereof. Note: State tax information may be disclosed to tax officials of another state or of the United States for tax administrative purposes.

Signature of fiduciary or officer representing fiduciary — Date

Signature of preparer other than fiduciary	Preparer's ID No.	Address	Date
RICHARD K RIKKERS CPA	42-1277139	540 NORTH MAIN AVENUE, SIOUX CENTER, IA 51250-1824	05/12

P5492

CS

63-001a (11/16/11)

ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100 **Fiduciary Schedules A, B, D, and E**

Schedule A - Background Information: Answer all applicable questions.

1. Date estate was opened or created: _____
2. Date of decedent's death: _____
3. Decedent's business or occupation: _____
4. Decedent's age at death: _____
5. Was a decedent's final return filed? ☐ Yes ☐ No
6. Did will of decedent create trust? ☐ Yes ☐ No
7. Did decedent file IOWA return(s) up to the date of death? ☐ Yes ☐ No If no, attach earnings statement or explanatory affidavit.
8. Enter decedent's name and address: _____
9. Name and Social Security No. of decedent's spouse, if any: _____
10. Enter name(s) of executor(s): _____
11. Enter date(s) and amount(s) of executor's fees paid to executor(s): _____
12. Had federal audit been made on prior returns of decedent or the estate or trust? ☐ Yes ☒ No Is an audit now in the process? ☐ Yes ☒ No
13. Have expenses of administration or selling expenses been deducted for federal estate tax purposes? ☐ Yes ☒ No
14. Did you as fiduciary withhold on income distributions made to nonresident beneficiaries? ☐ Yes ☒ No
15. Does the estate/trust elect to recognize the gain or loss on a distribution of property under section IRC 643(d)(e)? ☐ Yes ☒ No

Schedule B - Beneficiaries' Shares of Income and Credits: Attach additional pages as necessary. In lieu of Sch. B, attach federal Sch. K-1.

		Beneficiary A	Beneficiary B	Beneficiary C	TOTALS
1. Names of each beneficiary	1.	SEE SCHEDULE K-1 EQUIVALENT(S)			
2. Social Security Number	2.				
3. Address	3.				
4. Iowa resident (Yes/No)	4.				
5. Net short-term capital gain	5.				
6. Net long-term capital gain (100%)	6.				
7. Depreciation and depletion	7.				
8. Ordinary income subject to Iowa income tax	8.				41,155
9. Income not subject to Iowa income tax	9.				
10. Excess deductions	10.				
REGARDING IOWA NONRESIDENT INCOME					
11. Iowa income tax withheld, if any	11.				
12. Withholding agent's identification number	12.				

Schedule D - Explanation of Expenses

Line No.	Explanation	Amount
11	TAX EXPENSE- STMT 1	8,875

Schedule E - Tax Rates

Taxable Income Over	But Not Over			Tax Rate		Of Excess Over
$0	$1,439	$0.00	+	(0.36%	x	$0)
$1,439	$2,878	$5.18	+	(0.72%	x	$1,439)
$2,878	$5,756	$15.54	+	(2.43%	x	$2,878)
$5,756	$12,951	$85.48	+	(4.50%	x	$5,756)
$12,951	$21,585	$409.26	+	(6.12%	x	$12,951)
$21,585	$28,780	$937.66	+	(6.48%	x	$21,585)
$28,780	$43,170	$1,403.90	+	(6.80%	x	$28,780)
$43,170	$64,755	$2,382.42	+	(7.92%	x	$43,170)
$64,755	over	$4,091.95	+	(8.98%	x	$64,755)

63-001b (09/21/11)

Iowa Department of Revenue
www.iowa.gov/tax

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

Name of Estate or Trust	Federal Identification No. File Copy
ELMER H BRUNSTING DECEDENTS TR DTD 4-1-09 AS EST UTD 10-10-96	27-6453100

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

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

9706

Iowa Schedule K-1 Equivalent

Form **IA 1041** | For calendar year 2011, or tax year beginning , and ending | **2011**

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

☐ Amended K-1

☐ Final

File Copy

Beneficiary's identifying number ▶ 481-30-4685

Estate's or trust's EIN ▶ 27-6453100

Beneficiary's name, address, and ZIP code
NELVA BRUNSTING
13630 PINEROCK LN
HOUSTON TX 77079-5914
Resident state: TEXAS

Fiduciary's name, address, and ZIP code
ANITA BRUNSTING
TRUSTEE
2003 BLOOMINGDALE CIR
VICTORIA TX 77904

Enter the following items on the state income tax return of the above named individual.

1	**Beneficiary's Share of Federal Taxable Income**	1	50,030	This data presented for information only
	Income			
2	Interest	2		Schedule B, Part I or IA 126, line 2
3	Ordinary dividends	3		Schedule B, Part II or IA 126, line 3
4 a	Net short-term capital gains	4 a		Form IA 1040, line 6 or IA 126, line 6
b	Net long-term capital gains	b		Form IA 1040, line 6 or IA 126, line 6
5	Business / Nonpassive			
a	Income	5 a		▶ Net amount to: Form IA 1040, line 10 or Form IA 126, line 10
b	Depreciation	b		
c	Depletion	c		
d	Amortization	d		
6	Rental and Passive			
a	Income	6 a	34,498	▶ Net amount to: Form IA 1040, line 10 or Form IA 126, line 10
b	Depreciation	b		
c	Depletion	c		
d	Amortization	d		
7	**Distributions in the Final Year of Estate / Trust**			
a	Excess deductions on termination	7 a		Schedule A, line 21
b	Short-term capital loss carryover	b		Form IA 1040, line 6 or IA 126, line 6
c	Long-term capital loss carryover	c		Form IA 1040, line 6 or IA 126, line 6
d	Net operating loss (NOL) carryover	d		Form IA 1040, line 14 or IA 126, line 14
8	**Tax Preference Items**			
a	Accelerated depreciation	8 a		Form IA 6251
b	Depletion	b		Form IA 6251
c	Amortization	c		Form IA 6251
d	Exclusion items	d		Form IA 8801
9	**Other Items**			
a	Tax-exempt interest	9 a		This data presented for information only
b	Estate tax deduction	b		This data presented for information only
c	Withholding	c		This data presented for information only

Additional Information:

P5495

Iowa Statements

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

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

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

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

Documents for: ELMER H BRUNSTING DECEDENTS TR DTD

Tax Documents

US Tax Return (12/31/11) - Form 1041, Page 1
US Tax Return (12/31/11) - Form 1041, Page 2
US Tax Return (12/31/11) - Schedule I, Page 1
US Tax Return (12/31/11) - Schedule I, Page 2
US Tax Return (12/31/11) - Schedule D, Page 1
US Tax Return (12/31/11) - Schedule D, Page 2
US Tax Return (12/31/11) - Schedule E, Page 1 - IOWA
US Tax Return (12/31/11) - Schedule K-1, Page 1 - NELVA BRUNSTING
US Tax Return (12/31/11) - Required Statements

9706

Department of the Treasury—Internal Revenue Service

Form 1041 U.S. Income Tax Return for Estates and Trusts 2011

OMB No. 1545-0092

A Check all that apply:

- [ ] Decedent's estate
- [ ] Simple trust
- [X] Complex trust
- [ ] Qualified disability trust
- [ ] ESBT (S portion only)
- [ ] Grantor type trust
- [ ] Bankruptcy estate-Ch. 7
- [ ] Bankruptcy estate-Ch. 11
- [ ] Pooled income fund

For calendar year 2011 or fiscal year beginning , and ending

Name of estate or trust (If a grantor type trust, see the instructions.)
ELMER H BRUNSTING DECEDENTS TR DTD 4-1-09 AS EST UTD 10-10-96

Name and title of fiduciary
ANITA BRUNSTING
TRUSTEE

Number, street, and room or suite no. (If a P.O. box, see the instructions.)
2003 BLOOMINGDALE CIR

City or town, state, and ZIP code
VICTORIA TX 77904

C Employer identification number
27-6453100

D Date entity created
04/01/09

File Copy

E Nonexempt charitable and split-interest trusts, check applicable box(es), see instructions.

- [ ] Described in sec. 4947(a)(1). Check here if not a private foundation ▶ [ ]
- [ ] Described in sec. 4947(a)(2)

B Number of Schedules K-1 attached (see instructions) ▶ 1

F Check applicable boxes: [ ] Initial return [ ] Final return [ ] Amended return [ ] Change in trust's name [ ] Change in fiduciary [ ] Change in fiduciary's name [ ] Change in fiduciary's address

G Check here if the estate or filing trust made a section 645 election ▶ [ ]

Income	1	Interest income	1	
	2a	Total ordinary dividends	2a	8,092
	b	Qualified dividends allocable to: (1) Beneficiaries 4,241 (2) Estate or trust		
	3	Business income or (loss). Attach Schedule C or C-EZ (Form 1040)	3	
	4	Capital gain or (loss). Attach Schedule D (Form 1041)	4	3,508
	5	Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)	5	41,938
	6	Farm income or (loss). Attach Schedule F (Form 1040)	6	
	7	Ordinary gain or (loss). Attach Form 4797	7	
	8	Other income. List type and amount	8	
	9	**Total income.** Combine lines 1, 2a, and 3 through 8 ▶	9	53,538
Deductions	10	Interest. Check if Form 4952 is attached ▶ [ ]	10	
	11	Taxes	11	
	12	Fiduciary fees	12	
	13	Charitable deduction (from Schedule A, line 7)	13	
	14	Attorney, accountant, and return preparer fees	14	
	15a	Other deductions **not** subject to the 2% floor (attach schedule)	15a	
	b	Allowable miscellaneous itemized deductions subject to the 2% floor	15b	
	16	Add lines 10 through 15b ▶	16	
	17	Adjusted total income or (loss). Subtract line 16 from line 9 — 17: 53,538		
	18	Income distribution deduction (from Sch. B, line 15). Attach Schedules K-1 (Form 1041)	18	50,030
	19	Estate tax deduction including certain generation-skipping taxes (attach computation)	19	
	20	Exemption	20	100
	21	Add lines 18 through 20 ▶	21	50,130
Tax and Payments	22	Taxable income. Subtract line 21 from line 17. If a loss, see instructions	22	3,408
	23	**Total tax** (from Schedule G, line 7)	23	207
	24	**Payments: a** 2011 estimated tax payments and amount applied from 2010 return	24a	7,120
	b	Estimated tax payments allocated to beneficiaries (from Form 1041-T)	24b	
	c	Subtract line 24b from line 24a	24c	7,120
	d	Tax paid with Form 7004 (see instructions)	24d	
	e	Federal income tax withheld. If any is from Form(s) 1099, check ▶ [ ]	24e	
		Other payments: **f** Form 2439 ; **g** Form 4136 ; Total ▶	24h	
	25	**Total payments.** Add lines 24c through 24e, and 24h ▶	25	7,120
	26	Estimated tax penalty (see instructions)	26	
	27	**Tax due.** If line 25 is smaller than the total of lines 23 and 26, enter amount owed	27	
	28	**Overpayment.** If line 25 is larger than the total of lines 23 and 26, enter amount overpaid	28	6,913
	29	Amount of line 28 to be: **a Credited to 2012 estimated tax** ▶ ; **b Refunded** ▶	29	6,913

Sign Here

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

Signature of fiduciary or officer representing fiduciary | Date | EIN of fiduciary if a financial institution

May the IRS discuss this return with the preparer shown below (see instr.)? [X] Yes [ ] No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check [ ] if self-employed	PTIN
RICHARD K RIKKERS CPA	RICHARD K RIKKERS CPA	04/05/12		P00144154

Firm's name ▶ KROESE & KROESE P.C. — Firm's EIN ▶ 42-1277139

Firm's address ▶ 540 NORTH MAIN AVENUE SIOUX CENTER, IA 51250-1824 — Phone no 712-722-3375

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

Form 1041 (2011)

P5498

BRUNSTING003829

Schedule A Charitable Deduction. Do not complete for a simple trust or a pooled income fund.

1	Amounts paid or permanently set aside for charitable purposes from gross income (see instructions)	1	
2	Tax-exempt income allocable to charitable contributions (see instructions)	2	
3	Subtract line 2 from line 1	3	
4	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes	4	File Copy
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	

Schedule B Income Distribution Deduction

1	Adjusted total income (see instructions)		1	53,538
2	Adjusted tax-exempt interest		2	
3	Total net gain from Schedule D (Form 1041), line 15, column (1) (see instructions)		3	0
4	Enter amount from Schedule A, line 4 (minus any allocable section 1202 exclusion)		4	
5	Capital gains for the tax year included on Schedule A, line 1 (see instructions)		5	0
6	Enter any gain from page 1, line 4, as a negative number. If page 1, line 4, is a loss, enter the loss as a positive number		6	-3,508
7	**Distributable net income.** Combine lines 1 through 6. If zero or less, enter -0-		7	50,030
8	If a complex trust, enter accounting income for the tax year as determined under the governing instrument and applicable local law	8 50,030		
9	Income required to be distributed currently		9	50,030
10	Other amounts paid, credited, or otherwise required to be distributed		10	0
11	Total distributions. Add lines 9 and 10. If greater than line 8, see instructions		11	50,030
12	Enter the amount of tax-exempt income included on line 11		12	
13	Tentative income distribution deduction. Subtract line 12 from line 11		13	50,030
14	Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0-		14	50,030
15	**Income distribution deduction.** Enter the smaller of line 13 or line 14 here and on page 1, line 18		15	50,030

Schedule G Tax Computation (see instructions)

1	**Tax:** a Tax on taxable income (see instructions)	1a	207		
	b Tax on lump-sum distributions. Attach Form 4972	1b			
	c Alternative minimum tax (from Schedule I (Form 1041), line 56)	1c	0		
	d **Total.** Add lines 1a through 1c ▶			1d	207
2a	Foreign tax credit. Attach Form 1116	2a			
b	General business credit. Attach Form 3800	2b			
c	Credit for prior year minimum tax. Attach Form 8801	2c			
d	Bond credits. Attach Form 8912	2d			
3	**Total credits.** Add lines 2a through 2d ▶			3	0
4	Subtract line 3 from line 1d. If zero or less, enter -0-			4	207
5	Recapture taxes. Check if from: ☐ Form 4255 ☐ Form 8611			5	
6	Household employment taxes. Attach Schedule H (Form 1040)			6	
7	**Total tax.** Add lines 4 through 6. Enter here and on page 1, line 23 ▶			7	207

Other Information

		Yes	No
1	Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the allocation of expenses		X
	Enter the amount of tax-exempt interest income and exempt-interest dividends ▶ $		
2	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?		X
3	At any time during calendar year 2011, did the estate or trust have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?		X
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ▶		
4	During the tax year, did the estate or trust receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the estate or trust may have to file Form 3520. See instructions		X
5	Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see the instructions for required attachment		X
6	If this is an estate or a complex trust making the section 663(b) election, check here (see instructions) ▶ ☐		
7	To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see instructions) ▶ ☐		
8	If the decedent's estate has been open for more than 2 years, attach an explanation for the delay in closing the estate, and check here ▶ ☐		
9	Are any present or future trust beneficiaries skip persons? See instructions		X

9706

SCHEDULE I (Form 1041)

Department of the Treasury
Internal Revenue Service

Alternative Minimum Tax—Estates and Trusts

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

OMB No. 1545-0092

2011

Name of estate or trust
ELMER H BRUNSTING DECEDENTS TR DTD
4-1-09 AS EST UTD 10-10-96

Employer identification number
27-6453100

File Copy

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

1	Adjusted total income or (loss) (from Form 1041, line 17)		1	53,538
2	Interest		2	
3	Taxes		3	
4	Miscellaneous itemized deductions (from Form 1041, line 15b)		4	
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	53,538
	Note: Complete Part II below before going to line 26.			
26	Income distribution deduction from Part II, line 44	26 50,030		
27	Estate tax deduction (from Form 1041, line 19)	27		
28	Add lines 26 and 27		28	50,030
29	Estate's or trust's share of alternative minimum taxable income. Subtract line 28 from line 25		29	3,508

If line 29 is:

- $22,500 or less, stop here and enter -0- on Form 1041, Schedule G, line 1c. The estate or trust is not liable for the alternative minimum tax.
- Over $22,500, but less than $165,000, go to line 45.
- $165,000 or more, enter the amount from line 29 on line 51 and go to line 52.

Part II Income Distribution Deduction on a Minimum Tax Basis

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

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

Schedule I (Form 1041) (2011)

DAA

P5500

BRUNSTING003831

Part II Income Distribution Deduction on a Minimum Tax Basis (continued)

43	Tentative income distribution deduction on a minimum tax basis. Subtract line 31 from line 37. If zero or less, enter -0-			43	50,030
44	**Income distribution deduction on a minimum tax basis.** Enter the smaller of line 42 or line 43. Enter here and on line 26			44	File Copy 50,030

Part III Alternative Minimum Tax

45	Exemption amount			45	22,500
46	Enter the amount from line 29	46			
47	Phase-out of exemption amount	47	75,000		
48	Subtract line 47 from line 46. If zero or less, enter -0-	48			
49	Multiply line 48 by 25% (.25)			49	
50	Subtract line 49 from line 45. If zero or less, enter -0-			50	
51	Subtract line 50 from line 46			51	
52	Go to Part IV of Schedule I to figure line 52 if the estate or trust has qualified dividends or has a gain on lines 14a and 15 of column (2) of Schedule D (Form 1041) (as refigured for the AMT, if necessary). Otherwise, if line 51 is— • $175,000 or less, multiply line 51 by 26% (.26). • Over $175,000, multiply line 51 by 28% (.28) and subtract $3,500 from the result			52	
53	Alternative minimum foreign tax credit (see instructions)			53	
54	Tentative minimum tax. Subtract line 53 from line 52			54	
55	Enter the tax from Form 1041, Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 2a)			55	
56	**Alternative minimum tax.** Subtract line 55 from line 54. If zero or less, enter -0-. Enter here and on Form 1041, Schedule G, line 1c			56	

Part IV Line 52 Computation Using Maximum Capital Gains Rates

Caution: If you did not complete Part V of Schedule D (Form 1041), the Schedule D Tax Worksheet, or the Qualified Dividends Tax Worksheet, see the instructions before completing this part.

57	Enter the amount from line 51			57	
58	Enter the amount from Schedule D (Form 1041), line 22, line 13 of the Schedule D Tax Worksheet, or line 4 of the Qualified Dividends Tax Worksheet, whichever applies (as refigured for the AMT, if necessary)	58			
59	Enter the amount from Schedule D (Form 1041), line 14b, column (2) (as refigured for the AMT, if necessary). If you did not complete Schedule D 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			
61	Enter the **smaller** of line 57 or line 60			61	
62	Subtract line 61 from line 57			62	
63	If line 62 is $175,000 or less, multiply line 62 by 26% (.26). Otherwise, multiply line 62 by 28% (.28) and subtract $3,500 from the result ▶			63	
64	Maximum amount subject to the 0% rate	64	2,300		
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			
66	Subtract line 65 from line 64. If zero or less, enter -0-	66			
67	Enter the **smaller** of line 57 or line 58	67			
68	Enter the **smaller** of line 66 or line 67	68			
69	Subtract line 68 from line 67	69			
70	Multiply line 69 by 15% (.15) ▶			70	
	If line 59 is zero or blank, skip lines 71 and 72 and go to line 73. Otherwise, go to line 71.				
71	Subtract line 67 from line 61	71			
72	Multiply line 71 by 25% (.25) ▶			72	
73	Add lines 63, 70, and 72			73	
74	If line 57 is $175,000 or less, multiply line 57 by 26% (.26). Otherwise, multiply line 57 by 28% (.28) and subtract $3,500 from the result			74	
75	Enter the **smaller** of line 73 or line 74 here and on line 52			75	

9706

SCHEDULE D (Form 1041)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

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

OMB No. 1545-0092

2011

Name of estate or trust
ELMER H BRUNSTING DECEDENTS TR DTD
4-1-09 AS EST UTD 10-10-96

Employer identification number
27-6453100

File Copy

Note: Form 5227 filers need to complete **only** Parts I and II.

Part I Short-Term Capital Gains and Losses – Assets Held One Year or Less

(a) Description of property (Example: 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
1a SEE ATTACHED EDWARD	JONES VARIOUS	VARIOUS	2,516	2,142	374

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, 6781, and 8824	2	
3	Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts	3	
4	Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 2010 Capital Loss Carryover Worksheet	4	( )
5	**Net short-term gain or (loss).** Combine lines 1a through 4 in column (f). Enter here and on line 13, column (3) on the back ▶	5	374

Part II Long-Term Capital Gains and Losses – Assets Held More Than One Year

(a) Description of property (Example: 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
6a SEE ATTACHED EDWARD	JONES VARIOUS	VARIOUS	42,662	39,786	2,876

b	Enter the long-term gain or (loss), if any, from Schedule D-1, line 6b	6b	
7	Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824	7	
8	Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts	8	
9	Capital gain distributions SEE STATEMENT 1	9	258
10	Gain from Form 4797, Part I	10	
11	Long-term capital loss carryover. Enter the amount, if any, from line 14 of the 2010 Capital Loss Carryover Worksheet	11	( )
12	**Net long-term gain or (loss).** Combine lines 6a through 11 in column (f). Enter here and on line 14a, column (3) on the back ▶	12	3,134

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

Schedule D (Form 1041) 2011

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Part III Summary of Parts I and II

Caution: Read the instructions **before** completing this part.

			(1) Beneficiaries' (see instr.)	(2) Estate's or trust's	(3) Total
13	**Net short-term gain or (loss)**	13		374	374
14	**Net long-term gain or (loss):**				
a	Total for year	14a		3,134	3,134
b	Unrecaptured section 1250 gain (see line 18 of the wrksht.)	14b			
c	28% rate gain	14c			
15	**Total net gain or (loss).** Combine lines 13 and 14a ▶	15		3,508	3,508

Note: If line 15, column (3), is a net gain, enter the gain on Form 1041, line 4 (or Form 990-T, Part I, line 4a). If lines 14a and 15, column (2), are net gains, go to Part V, and **do not** complete Part IV. If line 15, column (3), is a net loss, complete Part IV and the **Capital Loss Carryover Worksheet,** as necessary.

Part IV Capital Loss Limitation

16 Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-T, Part I, line 4c, if a trust), the **smaller** of:

a The loss on line 15, column (3) **or** b $3,000 ..... 16 ( )

Note: If the loss on line 15, column (3), is more than $3,000, **or** if Form 1041, page 1, line 22 (or Form 990-T, line 34), is a loss, complete the **Capital Loss Carryover Worksheet** in the instructions to figure your capital loss carryover.

Part V Tax Computation Using Maximum Capital Gains Rates

Form 1041 filers. Complete this part **only** if both lines 14a and 15 in column (2) are gains, or an 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 than zero.

Caution: Skip this part and complete the **Schedule D Tax Worksheet** in the instructions if:

- Either line 14b, col. (2) or line 14c, col. (2) is more than zero, or
- Both Form 1041, line 2b(1), and Form 4952, line 4g are more than zero.

Form 990-T trusts. Complete this part **only** if both lines 14a and 15 are gains, or qualified dividends are included in income in Part I of Form 990-T, **and** Form 990-T, line 34, is more than zero. Skip this part and complete the **Schedule D Tax Worksheet** in the instructions if either line 14b, col. (2) or line 14c, col. (2) is more than zero.

17	Enter taxable income from Form 1041, line 22 (or Form 990-T, line 34)			17	3,408	
18	Enter the **smaller** of line 14a or 15 in column (2) but not less than zero	18	3,134			
19	Enter the estate's or trust's qualified dividends from Form 1041, line 2b(2) (or enter the qualified dividends included in income in Part I of Form 990-T)	19				
20	Add lines 18 and 19	20	3,134			
21	If the estate or trust is filing Form 4952, enter the amount from line 4g; otherwise, enter -0- ▶	21	0			
22	Subtract line 21 from line 20. If zero or less, enter -0-			22	3,134	
23	Subtract line 22 from line 17. If zero or less, enter -0-			23	274	
24	Enter the **smaller** of the amount on line 17 or $2,300			24	2,300	
25	Is the amount on line 23 equal to or more than the amount on line 24? [ ] **Yes.** Skip lines 25 and 26; go to line 27 and check the "No" box. [X] **No.** Enter the amount from line 23			25	274	
26	Subtract line 25 from line 24			26	2,026	
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 **smaller** of line 17 or line 22			27	3,134	
28	Enter the amount from line 26 (If line 26 is blank, enter -0-)			28	2,026	
29	Subtract line 28 from line 27			29	1,108	
30	Multiply line 29 by 15% (.15)					30 166
31	Figure the tax on the amount on line 23. Use the 2011 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)					31 41
32	Add lines 30 and 31					32 207
33	Figure the tax on the amount on line 17. Use the 2011 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)					33 622
34	**Tax on all taxable income.** Enter the **smaller** of line 32 or line 33 here and on Form 1041, Schedule G, line 1a (or Form 990-T, line 36)					34 207

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SCHEDULE E (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Supplemental Income and Loss

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

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

OMB No. 1545-0074

2011

Attachment Sequence No. **13**

Name(s) shown on return: ELMER H BRUNSTING DECEDENTS TR DTD 4-1-09 AS EST UTD 10-10-96

Your social security number: 27-6453100

File Copy

A Did you make any payments in 2011 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☐ No

B If "Yes," did you or will you file all required Forms 1099? ☐ Yes ☐ No

Part I **Income or Loss From Rental Real Estate and Royalties** **Note.** If you are in the business of renting personal property, use **Schedule C** or **C-EZ** (see instructions). If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

Caution. For each rental property listed on line 1, check the box in the last column only if you owned that property as a member of a qualified joint venture (QJV) reporting income not subject to self-employment tax.

1	Physical address of each property–street, city, state, zip	Type–from list below	2 For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions.		Fair Rental Days	Personal Use Days	QJV
A	IOWA	1		A			
B				B			
C				C			

Type of Property:

1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

Income:		Properties A	Properties B	Properties C
3a Merchant card and third party payments. For 2011, enter -0-	3a	0		
3b Payments not reported to you on line 3a	3b	44,923		
4 Total not including amounts on line 3a that are not income (see instructions)	4	44,923		
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7			
8 Commissions	8			
9 Insurance	9			
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see instructions)	12			
13 Other interest	13			
14 Repairs	14			
15 Supplies	15			
16 Taxes	16	2,985		
17 Utilities	17			
18 Depreciation expense or depletion	18			
19 Other (list) ▶	19			
20 Total expenses. Add lines 5 through 19	20	2,985		
21 Subtract line 20 from line 4. If result is a (loss), see instructions to find out if you must file **Form 6198**	21	41,938		
22 Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions)	22	(0)	( )	( )

23a Total of all amounts reported on line 3a for all rental properties	23a	
b Total of all amounts reported on line 3a for all royalty properties	23b	
c Total of all amounts reported on line 4 for all rental properties	23c	44,923
d Total of all amounts reported on line 4 for all royalty properties	23d	
e Total of all amounts reported on line 12 for all properties	23e	
f Total of all amounts reported on line 18 for all properties	23f	
g Total of all amounts reported on line 20 for all properties	23g	2,985

24 **Income.** Add positive amounts shown on line 21. **Do not** include any losses	24	41,938
25 **Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	( )
26 **Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26	41,938

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

DAA

Schedule E (Form 1040) 2011

P5504

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☐ Final K-1 ☐ Amended K-1 OMB No. 1545-0092

Schedule K-1 (Form 1041)

Department of the Treasury
Internal Revenue Service

2011

For calendar year 2011,
or tax year beginning _____,
and ending _____

Beneficiary's Share of Income, Deductions, Credits, etc.

▶ See back of form and instructions.

Part I Information About the Estate or Trust

A Estate's or trust's employer identification number

27-6453100

B Estate's or trust's name

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

C Fiduciary's name, address, city, state, and ZIP code

ANITA BRUNSTING
TRUSTEE
2003 BLOOMINGDALE CIR
VICTORIA TX 77904

D ☐ Check if Form 1041-T was filed and enter the date it was filed

_____

E ☐ Check if this is the final Form 1041 for the estate or trust

Part II Information About the Beneficiary

F Beneficiary's identifying number

481-30-4685

G Beneficiary's name, address, city, state, and ZIP code

NELVA BRUNSTING
13630 PINEROCK LN
HOUSTON TX 77079-5914

H ☒ Domestic beneficiary ☐ Foreign beneficiary

Part III Beneficiary's Share of Current Year Income, Deductions, Credits, and Other Items

1	Interest income	11	Final year deductions
2a	Ordinary dividends 8,092		File Copy
2b	Qualified dividends 4,241		
3	Net short-term capital gain		
4a	Net long-term capital gain		
4b	28% rate gain	12	Alternative minimum tax adjustment
4c	Unrecaptured section 1250 gain		
5	Other portfolio and nonbusiness income		
6	Ordinary business income		
7	Net rental real estate income 41,938	13	Credits and credit recapture
8	Other rental income		
9	Directly apportioned deductions		
		14	Other information
		B *	123
10	Estate tax deduction	E *	8,092 STMT
		H *	STMT

*See attached statement for additional information.

Note. A statement must be attached showing the beneficiary's share of income and directly apportioned deductions from each business, rental real estate, and other rental activity.

For IRS Use Only

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

DAA

Schedule K-1 (Form 1041) 2011

P5505

BRUNSTING003836

Federal Statements

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

Description	Amount
EDWARD JONES	$ 258
TOTAL	$ 258

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Department of the Treasury—Internal Revenue Service

Form 1041 U.S. Income Tax Return for Estates and Trusts

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

2012 | OMB No. 1545-0092

A Check all that apply:

- [ ] Decedent's estate
- [ ] Simple trust
- [X] Complex trust
- [ ] Qualified disability trust
- [ ] ESBT (S portion only)
- [ ] Grantor type trust
- [ ] Bankruptcy estate-Ch. 7
- [ ] Bankruptcy estate-Ch. 11
- [ ] Pooled income fund

For calendar year 2012 or fiscal year beginning , and ending

Name of estate or trust (If a grantor type trust, see the instr.)
ELMER H BRUNSTING DECEDENTS TR DTD
4-1-09 AS EST UTD 10-10-96

Name and title of fiduciary
ANITA BRUNSTING
TRUSTEE

Number, street, and room or suite no. (If a P.O. box, see the instructions.)
203 BLOOMINGDALE CIR

City or town, state, and ZIP code
VICTORIA TX 77904

C Employer identification number
27-6453100

D Date entity created
Client Copy

E Nonexempt charitable and split-interest trusts, check applicable box(es), see instructions.

- [ ] Described in sec. 4947(a)(1). Check here if not a private foundation ▶ [ ]
- [ ] Described in sec. 4947(a)(2)

B Number of Schedules K-1 attached (see instructions) ▶

F Check applicable boxes: [ ] Initial return [ ] Final return [ ] Amended return [ ] Change in trust's name [ ] Change in fiduciary [ ] Change in fiduciary's name [ ] Change in fiduciary's address

G Check here if the estate or filing trust made a section 645 election ▶ [ ]

Income	1	Interest income	1	
	2a	Total ordinary dividends	2a	10,386
	b	Qualified dividends allocable to: (1) Beneficiaries (2) Estate or trust 6,754		
	3	Business income or (loss). Attach Schedule C or C-EZ (Form 1040)	3	
	4	Capital gain or (loss). Attach Schedule D (Form 1041)	4	7,187
	5	Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)	5	63,512
	6	Farm income or (loss). Attach Schedule F (Form 1040)	6	
	7	Ordinary gain or (loss). Attach Form 4797	7	
	8	Other income. List type and amount	8	
	9	**Total income.** Combine lines 1, 2a, and 3 through 8 ▶	9	81,085
Deductions	10	Interest. Check if Form 4952 is attached ▶ [ ]	10	
	11	Taxes	11	
	12	Fiduciary fees	12	
	13	Charitable deduction (from Schedule A, line 7)	13	
	14	Attorney, accountant, and return preparer fees	14	
	15a	Other deductions **not** subject to the 2% floor (attach schedule)	15a	
	b	Allowable miscellaneous itemized deductions subject to the 2% floor	15b	1,487
	16	Add lines 10 through 15b ▶	16	1,487
	17	Adjusted total income or (loss). Subtract line 16 from line 9 — 17: 79,598		
	18	Income distribution deduction (from Sch. B, line 15). Attach Schedules K-1 (Form 1041)	18	
	19	Estate tax deduction including certain generation-skipping taxes (attach computation)	19	
	20	Exemption	20	100
	21	Add lines 18 through 20 ▶	21	100
Tax and Payments	22	Taxable income. Subtract line 21 from line 17. If a loss, see instructions	22	79,498
	23	**Total tax** (from Schedule G, line 7)	23	23,902
	24	**Payments:** a 2012 estimated tax payments and amount applied from 2011 return	24a	
	b	Estimated tax payments allocated to beneficiaries (from Form 1041-T)	24b	
	c	Subtract line 24b from line 24a	24c	
	d	Tax paid with Form 7004 (see instructions)	24d	
	e	Federal income tax withheld. If any is from Form(s) 1099, check ▶ [ ]	24e	
		Other payments: f Form 2439 ; g Form 4136 ; Total ▶	24h	
	25	**Total payments.** Add lines 24c through 24e, and 24h ▶	25	
	26	Estimated tax penalty (see instructions)	26	4
	27	**Tax due.** If line 25 is smaller than the total of lines 23 and 26, enter amount owed	27	23,906
	28	**Overpayment.** If line 25 is larger than the total of lines 23 and 26, enter amount overpaid	28	
	29	Amount of line 28 to be: **a Credited to 2013 estimated tax** ▶ ; **b Refunded** ▶	29	

Sign Here

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

▶ Signature of fiduciary or officer representing fiduciary | Date | EIN of fiduciary if a financial institution ▶

May the IRS discuss this return with the preparer shown below (see instr.)? [X] Yes [ ] No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check [ ] if self-employed	PTIN
RICHARD K RIKKERS CPA	RICHARD K RIKKERS CPA	04/15/13		P00144154

Firm's name ▶ KROESE & KROESE P.C. — Firm's EIN ▶ 42-1277139

Firm's address ▶ 540 NORTH MAIN AVENUE SIOUX CENTER, IA 51250-1824 — Phone no. 712-722-3375

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

Form **1041** (2012)

P5507

Schedule A Charitable Deduction. Do not complete for a simple trust or a pooled income fund.

1	Amounts paid or permanently set aside for charitable purposes from gross income (see instructions)	1	
2	Tax-exempt income allocable to charitable contributions (see instructions)	2	
3	Subtract line 2 from line 1	3	
4	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes	4	
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	

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Schedule 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		
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	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	

Schedule G Tax Computation (see instructions)

1	**Tax:** a Tax on taxable income (see instructions)	1a	23,992		
	b Tax on lump-sum distributions. Attach Form 4972	1b			
	c Alternative minimum tax (from Schedule I (Form 1041), line 56)	1c	0		
	d **Total.** Add lines 1a through 1c ▶			1d	23,992
2a	Foreign tax credit. Attach Form 1116	2a	90		
b	General business credit. Attach Form 3800	2b			
c	Credit for prior year minimum tax. Attach Form 8801	2c			
d	Bond credits. Attach Form 8912	2d			
3	**Total credits.** Add lines 2a through 2d ▶			3	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	
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 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 compensation) of any 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 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 transferor to, a foreign trust? If "Yes," the estate or trust may have to file Form 3520. See instructions		X
5	Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see the instructions for required attachment		X
6	If this is an estate or a complex trust making the section 663(b) election, check here (see instructions) ▶ ☐		
7	To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see instructions) ▶ ☐		
8	If the decedent's estate has been open for more than 2 years, attach an explanation for the delay in closing the estate, and check here ▶ ☐		
9	Are any present or future trust beneficiaries skip persons? See instructions		X

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Form **8879-F**

Department of the Treasury
Internal Revenue Service

IRS e-file Signature Authorization for Form 1041

For calendar year 2012, or fiscal year beginning ....., ending .....

▶ **Do not send to the IRS. Keep for your records.**

OMB No. 1545-0967

2012

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

Name and title of fiduciary

ANITA BRUNSTING
TRUSTEE

Part I **Tax Return 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 (Form 1041, line 22)	3	79,498
4	Total tax (Form 1041, line 23)	4	23,902
5	Tax due or overpayment (Form 1041, line 27 or 28)	5	23,906

Part II **Declaration and Signature Authorization of Fiduciary (Be sure to get a copy of the estate's or 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 PIN: check one box only

☒ I authorize KROESE & KROESE P.C. (**ERO firm name**) to enter my PIN 10540 (**do not enter all zeros**) as my signature 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 enter my PIN as my signature on the estate's or trust's 2012 electronically filed income tax return.

Signature of fiduciary or officer representing the fiduciary ▶ ANITA BRUNSTING Date ▶ 04/05/13

Part III **Certification and Authentication**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 42051284948 (**do not enter all zeros**)

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.

ERO's signature ▶ RICHARD K RIKKERS CPA Date ▶ 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)

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2012 Form 1041-V

Department of the Treasury
Internal Revenue Service

Client Copy

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 or trust appears on 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 $^{XX}/_{100}$").

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)

▼ **Detach Here and Mail With Your Payment and Return** ▼

CUT HERE

Form **1041-V**

Department of the Treasury
Internal Revenue Service (99)

Payment Voucher

▶ **Make your check or money order payable to "United States Treasury"**
▶ **Do not staple or attach this voucher to your payment or return.**

OMB No. 1545-0092

2012

Print or type

1 Employer identification number (EIN) 27-6453100		2 Amount you are paying by check or money order	Dollars 23,906
3 Name of estate or trust	ELMER H BRUNSTING DECEDENTS TR DTD 4-1-09 AS EST UTD 10-10-96		
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 VICTORIA TX 77904			

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

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SCHEDULE I (Form 1041)

Department of the Treasury
Internal Revenue Service

Alternative Minimum Tax—Estates and Trusts

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

OMB No. 1545-0092

2012

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

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

1	Adjusted total income or (loss) (from Form 1041, line 17)	1	79,598
2	Interest	2	
3	Taxes	3	
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 — 26		
27	Estate tax deduction (from Form 1041, line 19) — 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.

Part II 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	
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	

Part II Income Distribution Deduction on a Minimum Tax Basis (continued)

43	Tentative income distribution deduction on a minimum tax basis. Subtract line 31 from line 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 or line 43. Enter here and on line 26			44	

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Part III Alternative Minimum Tax

45	Exemption amount			45	22,500
46	Enter the amount from line 29	46	81,085		
47	Phase-out of exemption amount	47	75,000		
48	Subtract line 47 from line 46. If zero or less, enter -0-	48	6,085		
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 or has a gain on lines 14a and 15 of column (2) of Schedule D (Form 1041) (as refigured for the AMT, if necessary). Otherwise, if line 51 is— • $175,000 or less, multiply line 51 by 26% (.26). • 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 Schedule G, line 2a)			55	23,902
56	**Alternative minimum tax.** Subtract line 55 from line 54. If zero or less, enter -0-. Enter here and on Form 1041, Schedule G, line 1c			56	0

Part IV Line 52 Computation Using Maximum Capital Gains Rates

Caution: If you did not complete Part V of Schedule D (Form 1041), the Schedule D Tax Worksheet, or the Qualified Dividends Tax Worksheet, see the instructions before completing this part.

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 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 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		
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 28% (.28) and subtract $3,500 from the result ▶			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 line 71.				
71	Subtract line 67 from line 61	71			
72	Multiply line 71 by 25% (.25) ▶			72	
73	Add lines 63, 70, and 72			73	14,106
74	If line 57 is $175,000 or less, multiply line 57 by 26% (.26). Otherwise, multiply line 57 by 28% (.28) and subtract $3,500 from the result			74	15,628
75	Enter the **smaller** of line 73 or line 74 here and on line 52			75	14,106

9706

SCHEDULE D (Form 1041)

Department of the Treasury
Internal Revenue Service

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

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

Note: Form 5227 filers need to complete **only** Parts I and II.

Part I Short-Term Capital Gains and Losses – Assets Held One Year or Less

(a) Description of property (Example: 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
1a JP MORGAN HIGH YIELD	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 RET STRAT	09/09/11	05/24/12	1,244	1,512	-268
WASH SALE					268

b	Enter the short-term gain or (loss), if 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 partnerships, S corporations, and other estates or trusts	3	
4	Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 2011 Capital Loss Carryover Worksheet	4	( )
5	**Net short-term gain or (loss).** Combine lines 1a through 4 in column (f). Enter here and on line 13, column (3) on the back ▶	5	108

Part II Long-Term Capital Gains and Losses – Assets Held More Than One Year

(a) Description of property (Example: 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
6a BRANDYWINE BLUE	06/09/10	05/24/12	6,815	5,822	993
DWS SMALL CAP VALUE	06/09/10	05/24/12	161	147	14
DODGE & COX INTL STOCK	06/09/10	05/24/12	10,834	10,739	95
DODGE & COX INCOME	06/09/10	05/24/12	5,218	5,070	148
ING GLOBAL REAL ESTATE	06/09/10	05/24/12	271	227	44

b	Enter the long-term gain or (loss), if any, from Schedule D-1, line 6b	6b	5,071
7	Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824	7	
8	Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts	8	
9	Capital gain distributions SEE STATEMENT 1	9	714
10	Gain from Form 4797, Part I	10	
11	Long-term capital loss carryover. Enter the amount, if any, from line 14 of the 2011 Capital Loss Carryover Worksheet	11	( )
12	**Net long-term gain or (loss).** Combine lines 6a through 11 in column (f). Enter here and on line 14a, column (3) on the back ▶	12	7,079

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

Schedule D (Form 1041) 2012

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Part III Summary of Parts I and II

Caution: Read the instructions **before** completing this part.

			(1) Beneficiaries' (see instr.)	(2) Estate's or trust's	(3) Total
13	Net short-term gain or (loss)	13		108	108
14	**Net long-term gain or (loss):**				
a	Total for year	14a		Client Copy	7,079
b	Unrecaptured section 1250 gain (see line 18 of the wrksht.)	14b			
c	28% rate gain	14c			
15	**Total net gain or (loss).** Combine lines 13 and 14a ▶	15		7,187	7,187

Note: If line 15, column (3), is a net gain, enter the gain on Form 1041, line 4 (or Form 990-T, Part I, line 4a). If lines 14a and 15, column (2), are net gains, go to Part V, and **do not** complete Part IV. If line 15, column (3), is a net loss, complete Part IV and the **Capital Loss Carryover Worksheet,** as necessary.

Part IV Capital Loss Limitation

16 Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-T, Part I, line 4c, if a trust), the **smaller** of:

a The loss on line 15, column (3) **or** b $3,000 ..... 16 ( )

Note: If the loss on line 15, column (3), is more than $3,000, **or** if Form 1041, page 1, line 22 (or Form 990-T, line 34), is a loss, complete the **Capital Loss Carryover Worksheet** in the instructions to figure your capital loss carryover.

Part V Tax Computation Using Maximum Capital Gains Rates

Form 1041 filers. Complete this part **only** if both lines 14a and 15 in column (2) are gains, or an 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 than zero.

Caution: Skip this part and complete the **Schedule D Tax Worksheet** in the instructions if:

- Either line 14b, col. (2) or line 14c, col. (2) is more than zero, or
- Both Form 1041, line 2b(1), and Form 4952, line 4g are more than zero.

Form 990-T trusts. Complete this part **only** if both lines 14a and 15 are gains, or qualified dividends are included in income in Part I of Form 990-T, **and** Form 990-T, line 34, is more than zero. Skip this part and complete the **Schedule D Tax Worksheet** in the instructions if either line 14b, col. (2) or line 14c, col. (2) is more than zero.

17	Enter taxable income from Form 1041, line 22 (or Form 990-T, line 34)			17	79,498	
18	Enter the **smaller** of line 14a or 15 in column (2) but not less than zero	18	7,079			
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)	19	6,754			
20	Add lines 18 and 19	20	13,833			
21	If the estate or trust is filing Form 4952, enter the amount from line 4g; otherwise, enter -0- ▶	21	0			
22	Subtract line 21 from line 20. If zero or less, enter -0-			22	13,833	
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 line 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 smaller of line 17 or line 22			27	13,833	
28	Enter the amount from line 26 (If line 26 is blank, enter -0-)			28		
29	Subtract line 28 from line 27			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 for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)					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 Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)					33 26,758
34	**Tax on all taxable income.** Enter the **smaller** of line 32 or line 33 here and on Form 1041, Schedule G, line 1a (or Form 990-T, line 36)					34 23,992

9706

SCHEDULE D-1 (Form 1041)

Department of the Treasury
Internal Revenue Service

Continuation Sheet for Schedule D (Form 1041)

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

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

OMB No. 1545-0092

2012

Name of estate or trust: ELMER H BRUNSTING DECEDENTS TR DTD 4-1-09 AS EST UTD 10-10-96

Employer identification number: 27-6453100

Client Copy

Part I Short-Term Capital Gains and Losses–Assets Held One Year or Less

(a) Description of property (Example: 100 sh. 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
1a JP MORGAN HIGH YIELD	VARIOUS	05/24/12	196	193	3
LOOMIS SAYLES INV GRADE BD	09/09/11	05/24/12	161	164	-3
OPPEN COMM STRAT TTL RET	12/22/11	05/09/12	284	262	22
PIMCO TOTAL RETURN IV	09/09/11	05/24/12	267	258	9
PIONEER FUND	12/23/11	10/12/12	103	84	19

1b Total. Combine the amounts in column (f). Enter here and on Schedule D, line 1b 50

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

Schedule D-1 (Form 1041) 2012

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Name of estate or trust as shown on Form 1041. Do not enter name and employer identification number if shown on the other side.

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

Employer identification number

27-6453100

Part II Long-Term Capital Gains and Losses–Assets Held More Than One Year

Client Copy

(a) Description of property (Example: 100 sh. 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
6a INVESTMENT CO OF AMERICA	06/09/10	05/24/12	5,511	4,697	814
JP MORGAN CORE BOND	06/09/10	05/24/12	252	240	12
JP MORGAN HIGH YIELD	VARIOUS	05/24/12	4,586	4,511	75
MFS RESEARCH INTERNATIONAL	06/09/10	05/24/12	1,595	1,484	111
OPPENHEIMER INTL BD	06/09/10	05/24/12	2,233	2,198	35
OPPEN COM STRAT TTL RET	VARIOUS	05/09/12	4,205	3,886	319
PIONER FUND	VARIOUS	VARIOUS	19,811	16,302	3,509
T ROWE PRICE EQUITY INCOME	06/09/10	05/24/12	826	701	125
T ROWE PRICE NEW INCOME	06/09/10	05/24/12	2,664	2,593	71

6b Total. Combine the amounts in column (f). Enter here and on Schedule D, line 6b 5,071

9706

SCHEDULE E (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Supplemental Income and Loss

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

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

▶ **Information about Schedule E and its separate instructions is at www.irs.gov/form1040.**

OMB No. 1545-0074

2012

Attachment Sequence No. **13**

Name(s) shown on return: ELMER H BRUNSTING DECEDENTS TR DTD 4-1-09 AS EST UTD 10-10-96

Your social security number: Client Copy 27-6453100

Part I **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.

A	Did you make any payments in 2012 that would require you to file Form(s) 1099? (see instructions)	☐ Yes	☐ No
B	If "Yes," did you or will you file all required Forms 1099?	☐ Yes	☐ No

1a	Physical address of each property (street, city, state, ZIP code)
A	IOWA
B	
C	

1b	Type of Property (from list below)	**2** For each rental real estate property listed above, report the number of fair rental and personal use days. Check the **QJV** box only if you meet the requirements to file as a qualified joint venture. See instructions.		Fair Rental Days	Personal Use Days	QJV
A	5		**A**			
B			**B**			
C			**C**			

Type of Property:

1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

Income: Properties:		A	B	C
3 Rents received	3	66,778		
4 Royalties received	4			
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7			
8 Commissions	8			
9 Insurance	9			
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see instructions)	12			
13 Other interest	13			
14 Repairs	14			
15 Supplies	15			
16 Taxes	16	3,266		
17 Utilities	17			
18 Depreciation expense or depletion	18			
19 Other (list) ▶	19			
20 Total expenses. Add lines 5 through 19	20	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 file **Form 6198**	21	63,512		
22 Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions)	22	( )	( )	( )

23a Total of all amounts reported on line 3 for all rental properties	**23a**	66,778	
b Total of all amounts reported on line 4 for all royalty properties	**23b**		
c Total of all amounts reported on line 12 for all properties	**23c**		
d Total of all amounts reported on line 18 for all properties	**23d**		
e Total of all amounts reported on line 20 for all properties	**23e**	3,266	
24 **Income.** Add positive amounts shown on line 21. **Do not** include any losses		**24**	63,512
25 **Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here		**25**	( )
26 **Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2		**26**	63,512

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

DAA

P5517

9706

Form **1116**

Department of the Treasury
Internal Revenue Service (99)

Foreign Tax Credit

(Individual, Estate, or Trust)

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

▶ **Information about Form 1116 and its separate instructions is at www.irs.gov/form1116.**

OMB No. 1545-0121

2012

Attachment Sequence No. **19**

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

Identifying number as shown on page 1 of your tax return: 27-6453100

Client Copy

Use a separate Form 1116 for each category of income listed below. See **Categories of Income** in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

a [X] Passive category income
b [ ] General category income
c [ ] Section 901(j) income
d [ ] Certain income re-sourced by treaty
e [ ] Lump-sum distributions

f Resident of (name of country) ▶ UNITED STATES

Note: 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 **more than one** foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)

		Foreign Country or U.S. Possession A	B	C		Total (Add cols. A, B, and C.)
g	Enter the name of the foreign country or U.S. possession ▶	VARIOUS				
1a	Gross income from sources within country shown above and of the type checked above (see instructions): INTEREST / DIVIDENDS	4,977			1a	4,977
b	Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is $250,000 or more, & you used an alternative basis to determine its source (see instructions) ▶ [ ]					
	Deductions and losses (Caution: See instructions):					
2	Expenses **definitely related** to the income on line 1a (attach statement)					
3	Pro rata share of other deductions **not definitely related:**					
a	Certain itemized deductions or standard deduction (see instructions)					
b	Other deds. (attach stmt.)					
c	Add lines 3a and 3b					
d	Gross foreign source income (see instructions)	6,771				
e	Gross income from all sources (see instructions)	84,354				
f	Divide line 3d by line 3e (see instructions)	0.0803				
g	Multiply line 3c by line 3f					
4	Pro rata share of interest expense (see instructions):					
a	Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)					
b	Other interest expense					
5	Losses from foreign sources					
6	Add lines 2, 3g, 4a, 4b, and 5				6	
7	Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 ▶				7	4,977

Part II Foreign Taxes Paid or Accrued (see instructions)

Country	Credit is claimed for taxes (you must check one) (h) [X] Paid (i) [ ] Accrued (j) Date paid or accrued	Foreign taxes paid or accrued: In foreign currency — Taxes withheld at source on: (k) Dividends	(l) Rents and royalties	(m) Interest	(n) Other foreign taxes paid or accrued	In U.S. dollars — Taxes withheld at source on: (o) Dividends	(p) Rents and royalties	(q) Interest	(r) Other foreign taxes paid or accrued	(s) Total foreign taxes paid or accrued (add cols. (o) through (r))
A	VARIOUS					90				90
B										
C										
8	**Add lines A through C, column(s). Enter the total here and on line 9, page 2** ▶								8	90

For Paperwork Reduction Act Notice, see instructions.

DAA

Form **1116** (2012)

P5518

BRUNSTING004934

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	9	90		
10	Carryback or carryover (attach detailed computation)	10			
11	Add lines 9 and 10	11	90		
12	Reduction in foreign taxes (see instructions)	12	( )		
13	Taxes reclassified under high tax kickout (see instructions)	13			
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit			14	90
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)	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	4,977		
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	0.0694
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			20	23,992
	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)			21	1,665
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) ▶			22	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 taxes on certain income re-sourced by treaty	25			
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 ▶			30	90

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9706

ALT MIN TAX

Form **1116**

Department of the Treasury
Internal Revenue Service (99)

Foreign Tax Credit

(Individual, Estate, or Trust)

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

▶ **Information about Form 1116 and its separate instructions is at www.irs.gov/form1116.**

OMB No. 1545-0121

2012

Attachment Sequence No. **19**

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

Identifying number as shown on page 1 of your tax return: 27-6453100

Client Copy

Use a separate Form 1116 for each category of income listed below. See **Categories of Income** in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

a [X] Passive category income
b [ ] General category income
c [ ] Section 901(j) income
d [ ] Certain income re-sourced by treaty
e [ ] Lump-sum distributions

f Resident of (name of country) ▶ UNITED STATES

Note: 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 **more than one** foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)

		Foreign Country or U.S. Possession A	B	C		Total (Add cols. A, B, and C.)
g	Enter the name of the foreign country or U.S. possession ▶	VARIOUS				
1a	Gross income from sources within country shown above and of the type checked above (see instructions): INTEREST / DIVIDENDS	5,313			1a	5,313
b	Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is $250,000 or more, & you used an alternative basis to determine its source (see instructions) ▶ [ ]					
	Deductions and losses (Caution: See instructions):					
2	Expenses **definitely related** to the income on line 1a (attach statement)					
3	Pro rata share of other deductions **not definitely related:**					
a	Certain itemized deductions or standard deduction (see instructions)					
b	Other deds. (attach stmt.)					
c	Add lines 3a and 3b					
d	Gross foreign source income (see instructions)	6,771				
e	Gross income from all sources (see instructions)	84,354				
f	Divide line 3d by line 3e (see instructions)	0.0803				
g	Multiply line 3c by line 3f					
4	Pro rata share of interest expense (see instructions):					
a	Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)					
b	Other interest expense					
5	Losses from foreign sources					
6	Add lines 2, 3g, 4a, 4b, and 5				6	
7	Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 ▶				7	5,313

Part II Foreign Taxes Paid or Accrued (see instructions)

Country	Credit is claimed for taxes (you must check one) (h) [X] Paid (i) [ ] Accrued: (j) Date paid or accrued	Foreign taxes paid or accrued — In foreign currency — Taxes withheld at source on: (k) Dividends	(l) Rents and royalties	(m) Interest	(n) Other foreign taxes paid or accrued	In U.S. dollars — Taxes withheld at source on: (o) Dividends	(p) Rents and royalties	(q) Interest	(r) Other foreign taxes paid or accrued	(s) Total foreign taxes paid or accrued (add cols. (o) through (r))
A	VARIOUS					90				90
B										
C										
8	**Add lines A through C, column(s). Enter the total here and on line 9, page 2** ▶								8	90

For Paperwork Reduction Act Notice, see instructions.

DAA

Form **1116** (2012)

P5520

BRUNSTING004936

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	9	90		
10	Carryback or carryover (attach detailed computation)	10			
11	Add lines 9 and 10	11	90		
12	Reduction in foreign taxes (see instructions)	12	( )		
13	Taxes reclassified under high tax kickout (see instructions)	13			
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit			14	90
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	5,313		
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	5,313		
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 3	18	74,662		
	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	0.0712
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			20	14,106
	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)			21	1,004
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) ▶			22	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 taxes on certain income re-sourced by treaty	25			
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 ▶			30	90

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9706 ELMER H BRUNSTING DECEDENTS TR DTD
27-6453100
FYE: 12/31/2012

Federal Statements

Client Copy

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

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	$ 81,085
LESS: WORLDWIDE 15% GAINS MULTIPLIED BY 0.4643	-6,423
TOTAL	$ 74,662

9706

Form **1041**

Estimate Worksheet

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

Taxpayer Identification Number
[illegible]

Client Copy

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	3			
4	Enter exemption (see instructions)	4			
5	Add lines 2 through 4			5	
6	Taxable income of estate or trust. Subtract line 5 from line 1			6	
7	Figure your tax on line 6			7	23,992
8	Alternative minimum tax			8	
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-			11	23,902
12	Other taxes (see instructions)			12	
13	Income tax withheld and estimated to be withheld during 2012 and other refundable credits			13	
14	Rounding amount			14	18
15	**Balance**			15	23,920
16	Less amount of current year overpayment applied to next year's estimates			16	
17	Less amounts already paid towards next year's estimates			17	
18	**Total estimates for next year**			18	23,920

DDA

P5523

9706

Form **1041**

Adjusted Gross Income Worksheet

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

2012

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

Taxpayer Identification Number
[illegible]

Client Copy

	Total	ESBT / QSST	Other
Total income	81,085		
Administrative costs			
Fiduciary fees			
Attorney, accountant fees			
Other administrative deductions			
Net operating loss			
Income distribution deduction			
Exemption	100		
Subtotal	100		
Adjusted gross income	80,985		
Adjusted gross income (Force)			

P5524

9706

Form **1116**

Form 1116 Page 1 Detail Worksheet

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

2012

Client Copy

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

Taxpayer Identification Number
27-6453100

Category of income PASSIVE INCOME **Regular Tax** X **Alternative Minimum Tax** ___

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)						
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

P5525

BRUNSTING004941

9706

Form **1116**

Form 1116 Page 1 Detail Worksheet

2012

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

Client Copy

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

Taxpayer Identification Number
27-6453100

Category of income PASSIVE INCOME **Regular Tax** ___ **Alternative Minimum Tax** 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)						
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

P5526

BRUNSTING004942

9706

Form **1041**

Foreign Tax Credit Worksheet B

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

2012

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

Taxpayer Identification Number

Client Copy

	Category #1		Category #2		
	Specify ▶ PASSIVE INC		Specify ▶		
	(1) Short-Term	(2) Long-Term (15%)	(3) Short-Term	(4) Long-Term (15%)	(5) Other
1. Separate category rate group capital gain or (loss)		714			
2. U.S. capital loss adjustment amount					
3. 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 capital loss					
7. Long-term capital gain (or adjustment amount)					
8. Limitation percentage					
9. Long-term limitation amounts					
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			

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9706

Form **1041**

Foreign Tax Credit Worksheet B

AMT VERSION

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

2012

Name

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

Taxpayer Identification Number

[illegible]

Client Copy

	Category #1		Category #2		
	Specify ▶ PASSIVE INC		Specify ▶		
	(1) Short-Term	(2) Long-Term (15%)	(3) Short-Term	(4) Long-Term (15%)	(5) Other
1. Separate category rate group capital gain or (loss)		714			
2. U.S. capital loss adjustment amount					
3. 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 capital loss					
7. Long-term capital gain (or adjustment amount)					
8. Limitation percentage					
9. Long-term limitation amounts					
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		382			

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9706

Iowa

IA 1041V Fiduciary Income Tax Payment Voucher

(on bottom of page)

Client Copy

CUT HERE

Iowa Department of Revenue
www.iowa.gov/tax

Iowa 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 TRUSTEE	Federal Employer ID Number 27-6453100
Name of attorney CANDACE KUNZ-FREED	County
Address of attorney 14800 ST MARYS LANE, SUITE 230 City HOUSTON State TX ZIP 77079	
Attorney's telephone number 800-229-3002 Check whether an estate ☐ or trust ☒	Probate number

Date of payment _____

Make check payable to **Treasurer — State of Iowa**

When you pay by check, you authorize the Department of Revenue to convert your check to a one-time electronic banking transaction. 63-007 (08/23/12)

CS

IA 1041V 2012

P5529

$ 4,79[illegible]

BRUNSTING004945

9706

Iowa Department of Revenue
www.iowa.gov/tax

2012 IA 1041

For Calendar Year 2012 or fiscal year beginning _____ , and ending _____

Iowa Fiduciary Return

Name of Estate or Trust: ELMER H BRUNSTING DECEDENTS TR DTD 4-1-09 AS EST UTD 10-10-96	Federal Employer ID Number: 27-6453100	Check one: ☐ Estate ☐ Simple Trust ☒ Complex Trust ☐ Bankruptcy Estate
Name, Address, and Title of Fiduciary: ANITA BRUNSTING, 203 BLOOMINGDALE CIR, VICTORIA TX 77904, TRUSTEE	Decedent's Social Security Number: Client Copy	
	Iowa County in which estate is pending	
Name of Attorney, Mailing Address (city, state, ZIP): CANDACE KUNZ-FREED, 14800 ST MARYS LANE, SUITE 230, HOUSTON TX 77079	Probate No.	If trust, check one: ☒ Testamentary ☐ Inter Vivos
Attorney's Phone Number: 800-229-3002		

Authorization is granted to the attorney listed above to receive confidential tax information under Iowa Code section 421.60 to act as the trust or estate's representative before the Iowa Department of Revenue and to make written or oral presentations on behalf of the trust or estate.

Date of decedent's death

Is this an amended IA 1041? ☐ Yes ☒ No **Is Income Tax Certificate of Acquittance requested?** ☐ Yes ☒ No

Is an Iowa 706 being filed? ☐ Yes ☒ No **Have prior returns been filed for this estate or trust?** ☒ Yes ☐ No

INCOME	1. Dividends. Enter full amount.	1. 10,386	
	2. Interest	2.	
	3. Income from partnerships and other fiduciaries. Attach supporting schedule.	3.	
	4. Net rents and royalties	4. 63,512	
	5. Net business and farm income or loss. Attach Schedules C or C-EZ and F, federal form 1040.	5.	
	6. Net gain (loss) from capital assets	6. 7,187	
	7. Ordinary gains (losses). Attach federal form 4797.	7.	
	8. Other income. State nature of income. SEE STMT 1	8. 6,913	
	9. Total income. Add lines 1 through 8.		9. 87,998 ▲
DEDUCTIONS	10. 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.	13.	
	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.	
	16. Allowable miscellaneous itemized deductions. Enter on Schedule D, page 2.	16. 1,487	
	17. Total. Add lines 10 through 16.		17. -86 ▲
	18. Balance. Subtract line 17 from line 9		18. 88,084 ▲
	19. Distributions to beneficiaries. Complete Schedule B on page 2 or attach federal Schedule K-1.	19.	
	20. Federal estate tax attributable to income in respect of a decedent (fiduciary's share)	20.	
	21. Total. Add lines 19 and 20.		21.
	22. Taxable income of fiduciary. Subtract line 21 from line 18. **Must be zero on final return**		22. 88,084 ▲
COMPUTED TAX	Complete lines 23-32. Nonresidents, also complete Schedule C and enter on line 28.		
	23. Compute tax from rate Schedule E, page 2.	23. 6,151	
	24. Iowa lump sum tax. Attach federal Schedule 4972.	24.	
	25. Iowa minimum tax. Attach IA 6251.	25.	
	26. Tax before credits. Add lines 23 through 25.		26. 6,151
	27. Personal exemption credit. This is a nonrefundable credit.	27. 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.	28. 1,314	
	29. Motor fuel tax credit. Attach Schedule IA 4136.	29.	
	30. Other credits. Attach IA 148 Tax Credits Schedule.	30.	
	31. Total credits. Add lines 27 through 30.		31. 1,354
TAX DUE	32. Tax liability. Subtract line 31 from 26.		32. 4,797
	33. Tax paid with additional Iowa Fiduciary Income Tax Payment Voucher		33.
	34. Refund. If line 33 is larger than line 32, enter the difference.		34. ▲
	35. Amount due. If line 33 is less than line 32, enter the difference.		35. 4,797 ▲

Staple payment and voucher here.

Mail to: Fiduciary Return Processing, Iowa Department of Revenue, PO Box 10467, Des Moines, IA 50306-0467

SIGN HERE

DECLARATION: The undersigned hereby certifies and declares that this return, and any schedules or papers attached hereto, has been duly examined; that to the best knowledge and belief of the undersigned, it is a true, correct, and complete return for the taxable year as required by the income tax law of the State of Iowa and the rules and regulations issued under authority thereof. Note: State tax information may be disclosed to tax officials of another state or of the United States for tax administrative purposes.

Signature of fiduciary or officer representing fiduciary — Date

Signature of preparer other than fiduciary: RICHARD K RIKKERS CPA — Preparer's ID No.: 42-1277139 — Address: 540 NORTH MAIN AVENUE, SIOUX CENTER, IA 51250-1824 — Date: 05/13

P5530

CS

63-001a (09/17/12)

ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100

Fiduciary Schedules A, B, D, and E

Schedule A - Background Information: Answer all applicable questions.

1. Date estate was opened or created: _____
2. Date of decedent's death: _____
3. Decedent's business or occupation: _____
4. Decedent's age at death: _____
5. Was a decedent's final return filed? ☐ Yes ☐ No
6. Did will of decedent create trust? ☐ Yes ☐ No
7. Did decedent file IOWA return(s) up to the date of death? ☐ Yes ☐ No If no, attach earnings statement or explanatory affidavit.
8. Enter decedent's name and address: _____
9. Name and Social Security No. of decedent's spouse, if any: _____
10. Enter name(s) of executor(s): _____
11. Enter date(s) and amount(s) of executor's fees paid to executor(s): _____
12. Had federal audit been made on prior returns of decedent or the estate or trust? ☐ Yes ☒ No Is an audit now in the process? ☐ Yes ☒ No
13. Have expenses of administration or selling expenses been deducted for federal estate tax purposes? ☐ Yes ☒ No
14. Did you as fiduciary withhold on income distributions made to nonresident beneficiaries? ☐ Yes ☒ No
15. Does the estate/trust elect to recognize the gain or loss on a distribution of property under section IRC 643(e)(3)? ☐ Yes ☒ No

Schedule B - Beneficiaries' Shares of Income and Credits: Attach additional pages as necessary. In lieu of Sch. B, attach federal Sch. K-1.

		Beneficiary A	Beneficiary B	Beneficiary C	TOTALS
1. Names of each beneficiary	1.				
2. Social Security Number	2.				
3. Address	3.				
4. Iowa resident (Yes/No)	4.				
5. Net short-term capital gain	5.				
6. Net long-term capital gain (100%)	6.				
7. Depreciation and depletion	7.				
8. Ordinary income subject to Iowa income tax	8.				
9. Income not subject to Iowa income tax	9.				
10. Excess deductions	10.				
REGARDING IOWA NONRESIDENT INCOME					
11. Iowa income tax withheld, if any	11.				
12. Withholding agent's identification number	12.				

Schedule D - Explanation of Expenses

Line No.	Explanation	Amount
16	MISC DED- STMT 2	1,487

Schedule E - Tax Rates

Taxable Income Over	But Not Over			Tax Rate		Of Excess Over
$0	$1,469	$0.00	+	(0.36%	x	$0)
$1,469	$2,938	$5.29	+	(0.72%	x	$1,469)
$2,938	$5,876	$15.87	+	(2.43%	x	$2,938)
$5,876	$13,221	$87.26	+	(4.50%	x	$5,876)
$13,221	$22,035	$417.79	+	(6.12%	x	$13,221)
$22,035	$29,380	$957.21	+	(6.48%	x	$22,035)
$29,380	$44,070	$1,433.17	+	(6.80%	x	$29,380)
$44,070	$66,105	$2,432.09	+	(7.92%	x	$44,070)
$66,105	over	$4,177.26	+	(8.98%	x	$66,105)

63-001b (10/08/12)

CS

P5531

9706

Iowa Department of Revenue
www.iowa.gov/tax

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

Client Copy

Name of Estate or Trust	Federal Identification No.
ELMER H BRUNSTING DECEDENTS TR DTD 4-1-09 AS EST UTD 10-10-96	27-6453100

			Column B All Source (from IA 1041)	Column A Iowa Source
1.	Ordinary dividend income	1.	10,386	
2.	Taxable interest income	2.		
3.	Income from partnerships and other fiduciaries	3.		
4.	Net rents and royalties	4.	63,512	63,512
5.	Net business and farm income (loss)	5.		
6.	Net gain (loss) from capital assets	6.	7,187	
7.	Ordinary gains (losses) from federal form 4797	7.		
8.	Other income	8.	6,913	6,913
9.	**Gross Income**	9.	87,998	70,425
10.	Interest	10.		
11.	Taxes	11.	-1,573	
12.	Fiduciary fees	12.		
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	16.	1,487	1,287
17.	**Total Deductions**	17.	-86	1,287
18.	Balance	18.	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.	Iowa 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.		78.5
23.	Nonresident credit percentage (subtract line 22 from 100.0%)	23.		21.5
24.	Iowa 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

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P5532 (11/19/12)

9706 ELMER H BRUNSTING DECEDENTS TR DTD
27-6453100
FYE: 12/31/2012

Iowa Statements

Client Copy

Statement 1 - Form IA 1041, Page 1, Line 8 - Other Income

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%	$ 3,107
LESS 2% AGI	-1,620
PAGE 1 - MISC DEDUCTS AFTER 2%	$ 1,487
TOTAL IOWA ALLOWABLE MISC ITEMIZED DEDUCTIONS	$ 1,487

9963

Form **1041** Department of the Treasury—Internal Revenue Service

U.S. Income Tax Return for Estates and Trusts

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

2012 OMB No. 1545-0092

A Check all that apply:

- [ ] Decedent's estate
- [ ] Simple trust
- [X] Complex trust
- [ ] Qualified disability trust
- [ ] ESBT (S portion only)
- [ ] Grantor type trust
- [ ] Bankruptcy estate-Ch. 7
- [ ] Bankruptcy estate-Ch. 11
- [ ] Pooled income fund

For calendar year 2012 or fiscal year beginning , and ending

Name of estate or trust (If a grantor type trust, see the instr.): NELVA E BRUNSTING SURVIVIORS TRUST

Name and title of fiduciary: ANITA BRUNSTING TRUSTEE

Number, street, and room or suite no. (If a P.O. box, see the instructions.): 203 BLOOMINGDALE CIR

City or town, state, and ZIP code: VICTORIA TX 77904

C Employer identification number: 45-6602570

D Date entity created: Client Copy

E Nonexempt charitable and split-interest trusts, check applicable box(es), see instructions.

- [ ] Described in sec. 4947(a)(1). Check here if not a private foundation ▶ [ ]
- [ ] Described in sec. 4947(a)(2)

B Number of Schedules K-1 attached (see instructions) ▶

F Check applicable boxes: [X] Initial return [ ] Final return [ ] Amended return [ ] Change in trust's name [ ] Change in fiduciary [ ] Change in fiduciary's name [ ] Change in fiduciary's address

G Check here if the estate or filing trust made a section 645 election ▶ [ ]

Income	1	Interest income	1	230
	2a	Total ordinary dividends	2a	202
	b	Qualified dividends allocable to: (1) Beneficiaries (2) Estate or trust 202		
	3	Business income or (loss). Attach Schedule C or C-EZ (Form 1040)	3	
	4	Capital gain or (loss). Attach Schedule D (Form 1041)	4	
	5	Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)	5	
	6	Farm income or (loss). Attach Schedule F (Form 1040)	6	
	7	Ordinary gain or (loss). Attach Form 4797	7	
	8	Other income. List type and amount	8	
	9	**Total income.** Combine lines 1, 2a, and 3 through 8 ▶	9	432
Deductions	10	Interest. Check if Form 4952 is attached ▶ [ ]	10	
	11	Taxes	11	
	12	Fiduciary fees	12	
	13	Charitable deduction (from Schedule A, line 7)	13	
	14	Attorney, accountant, and return preparer fees	14	
	15a	Other deductions **not** subject to the 2% floor (attach schedule)	15a	
	b	Allowable miscellaneous itemized deductions subject to the 2% floor	15b	
	16	Add lines 10 through 15b ▶	16	
	17	Adjusted total income or (loss). Subtract line 16 from line 9 — 17: 432		
	18	Income distribution deduction (from Sch. B, line 15). Attach Schedules K-1 (Form 1041)	18	
	19	Estate tax deduction including certain generation-skipping taxes (attach computation)	19	
	20	Exemption	20	100
	21	Add lines 18 through 20 ▶	21	100
Tax and Payments	22	Taxable income. Subtract line 21 from line 17. If a loss, see instructions	22	332
	23	**Total tax** (from Schedule G, line 7)	23	20
	24	**Payments: a** 2012 estimated tax payments and amount applied from 2011 return	24a	
	b	Estimated tax payments allocated to beneficiaries (from Form 1041-T)	24b	
	c	Subtract line 24b from line 24a	24c	
	d	Tax paid with Form 7004 (see instructions)	24d	
	e	Federal income tax withheld. If any is from Form(s) 1099, check ▶ [ ]	24e	
		Other payments: **f** Form 2439 ; **g** Form 4136 ; Total ▶	24h	
	25	**Total payments.** Add lines 24c through 24e, and 24h ▶	25	
	26	Estimated tax penalty (see instructions)	26	
	27	**Tax due.** If line 25 is smaller than the total of lines 23 and 26, enter amount owed	27	20
	28	**Overpayment.** If line 25 is larger than the total of lines 23 and 26, enter amount overpaid	28	
	29	Amount of line 28 to be: **a Credited to 2013 estimated tax** ▶ ; **b Refunded** ▶	29	

Sign Here

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

▶ Signature of fiduciary or officer representing fiduciary | Date | EIN of fiduciary if a financial institution

May the IRS discuss this return with the preparer shown below (see instr.)? [X] Yes [ ] No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check [ ] if self-employed	PTIN
RICHARD K RIKKERS CPA	RICHARD K RIKKERS CPA	04/15/13		P00144154

Firm's name ▶ KROESE & KROESE P.C. — Firm's EIN ▶ 42-1277139

Firm's address ▶ 540 NORTH MAIN AVENUE SIOUX CENTER, IA 51250-1824 — Phone no. 712-722-3375

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

P5534 Form 1041 (2012)

BRUNSTING004950

Schedule A Charitable Deduction. Do not complete for a simple trust or a pooled income fund.

1	Amounts paid or permanently set aside for charitable purposes from gross income (see instructions)	1	
2	Tax-exempt income allocable to charitable contributions (see instructions)	2	
3	Subtract line 2 from line 1	3	
4	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes	4	
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	

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Schedule 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		
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	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	

Schedule G Tax Computation (see instructions)

1	**Tax:** a Tax on taxable income (see instructions)	1a	20		
	b Tax on lump-sum distributions. Attach Form 4972	1b			
	c Alternative minimum tax (from Schedule I (Form 1041), line 56)	1c	0		
	d **Total.** Add lines 1a through 1c ▶			1d	20
2a	Foreign tax credit. Attach Form 1116	2a			
b	General business credit. Attach Form 3800	2b			
c	Credit for prior year minimum tax. Attach Form 8801	2c			
d	Bond credits. Attach Form 8912	2d			
3	**Total credits.** Add lines 2a through 2d ▶			3	0
4	Subtract line 3 from line 1d. If zero or less, enter -0-			4	20
5	Recapture taxes. Check if from: ☐ Form 4255 ☐ Form 8611			5	
6	Household employment taxes. Attach Schedule H (Form 1040)			6	
7	**Total tax.** Add lines 4 through 6. Enter here and on page 1, line 23 ▶			7	20

Other Information

		Yes	No
1	Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the allocation of expenses		X
	Enter the amount of tax-exempt interest income and exempt-interest dividends ▶ $		
2	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?		X
3	At any time during calendar year 2012, did the estate or trust have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?		X
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ▶		
4	During the tax year, did the estate or trust receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the estate or trust may have to file Form 3520. See instructions		X
5	Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see the instructions for required attachment		X
6	If this is an estate or a complex trust making the section 663(b) election, check here (see instructions) ▶ ☐		
7	To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see instructions) ▶ ☐		
8	If the decedent's estate has been open for more than 2 years, attach an explanation for the delay in closing the estate, and check here ▶ ☐		
9	Are any present or future trust beneficiaries skip persons? See instructions		X

P5535

9963

Form **8879-F**

Department of the Treasury
Internal Revenue Service

IRS e-file Signature Authorization for Form 1041

For calendar year 2012, or fiscal year beginning ....., ending .....

▶ **Do not send to the IRS. Keep for your records.**

OMB No. 1545-0967

2012

Name of estate or trust

NELVA E BRUNSTING SURVIVIORS TRUST

Employer identification number

Client Copy

45-6602570

Name and title of fiduciary

ANITA BRUNSTING
TRUSTEE

Part I Tax Return Information (Whole Dollars Only)

1	Total income (Form 1041, line 9)	1	432
2	Income distribution deduction (Form 1041, line 18)	2	
3	Taxable income (Form 1041, line 22)	3	332
4	Total tax (Form 1041, line 23)	4	20
5	Tax due or overpayment (Form 1041, line 27 or 28)	5	20

Part II Declaration and Signature Authorization of Fiduciary (Be sure to get a copy of the estate's or 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 PIN: check one box only

[X] I authorize KROESE & KROESE P.C. (ERO firm name) to enter my PIN 10540 (do not enter all zeros) as my signature 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 enter my PIN as my signature on the estate's or trust's 2012 electronically filed income tax return.

Signature of fiduciary or officer representing the fiduciary ▶ ANITA BRUNSTING Date ▶ 04/05/13

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 42051284948 (do not enter all zeros)

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.

ERO's signature ▶ RICHARD K RIKKERS CPA Date ▶ 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)

P5536

DAA

2012 Form 1041-V

Department of the Treasury
Internal Revenue Service

Client Copy

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 or trust appears on 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 xx/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)

▼ **Detach Here and Mail With Your Payment and Return** ▼

CUT HERE

Form **1041-V**

Department of the Treasury
Internal Revenue Service (99)

Payment Voucher

▶ **Make your check or money order payable to "United States Treasury"**
▶ **Do not staple or attach this voucher to your payment or return.**

OMB No. 1545-0092

2012

Print or type

1 Employer identification number (EIN) 45-6602570		2 Amount you are paying by check or money order	Dollars 20
3 Name of estate or trust NELVA E BRUNSTING SURVIVIORS TRUST			
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 VICTORIA TX 77904			

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

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9963

SCHEDULE D (Form 1041)

Department of the Treasury
Internal Revenue Service

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

Name of estate or trust: NELVA E BRUNSTING SURVIVIORS TRUST

Employer identification number: Client Copy 45-6602570

Note: Form 5227 filers need to complete **only** Parts I and II.

Part I Short-Term Capital Gains and Losses – Assets Held One Year or Less

(a) Description of property (Example: 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
1a					

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, 6781, and 8824	2	
3	Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts	3	
4	Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 2011 Capital Loss Carryover Worksheet	4	( )
5	**Net short-term gain or (loss).** Combine lines 1a through 4 in column (f). Enter here and on line 13, column (3) on the back ▶	5	

Part II Long-Term Capital Gains and Losses – Assets Held More Than One Year

(a) Description of property (Example: 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
6a PERSONAL RESIDENCE	07/01/72	03/12/12	469,000	469,000	

b	Enter the long-term gain or (loss), if any, from Schedule D-1, line 6b	6b	
7	Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824	7	
8	Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts	8	
9	Capital gain distributions	9	
10	Gain from Form 4797, Part I	10	
11	Long-term capital loss carryover. Enter the amount, if any, from line 14 of the 2011 Capital Loss Carryover Worksheet	11	( )
12	**Net long-term gain or (loss).** Combine lines 6a through 11 in column (f). Enter here and on line 14a, column (3) on the back ▶	12	

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

Schedule D (Form 1041) 2012

DAA

P5538

Part III Summary of Parts I and II

Caution: Read the instructions **before** completing this part.

			(1) Beneficiaries' (see instr.)	(2) Estate's or trust's	(3) Total
13	Net short-term gain or (loss)	13			
14	**Net long-term gain or (loss):**				
a	Total for year	14a		Client	Copy
b	Unrecaptured section 1250 gain (see line 18 of the wrksht.)	14b			
c	28% rate gain	14c			
15	**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 1041, line 4 (or Form 990-T, Part I, line 4a). If lines 14a and 15, column (2), are net gains, go to Part V, and **do not** complete Part IV. If line 15, column (3), is a net loss, complete Part IV and the **Capital Loss Carryover Worksheet,** as necessary.

Part IV Capital Loss Limitation

16 Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-T, Part I, line 4c, if a trust), the **smaller** of:

a The loss on line 15, column (3) **or** b $3,000 — 16 ( )

Note: If the loss on line 15, column (3), is more than $3,000, **or** if Form 1041, page 1, line 22 (or Form 990-T, line 34), is a loss, complete the **Capital Loss Carryover Worksheet** in the instructions to figure your capital loss carryover.

Part V Tax Computation Using Maximum Capital Gains Rates

Form 1041 filers. Complete this part **only** if both lines 14a and 15 in column (2) are gains, or an 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 than zero.

Caution: Skip this part and complete the **Schedule D Tax Worksheet** in the instructions if:

- Either line 14b, col. (2) or line 14c, col. (2) is more than zero, or
- Both Form 1041, line 2b(1), and Form 4952, line 4g are more than zero.

Form 990-T trusts. Complete this part **only** if both lines 14a and 15 are gains, or qualified dividends are included in income in Part I of Form 990-T, **and** Form 990-T, line 34, is more than zero. Skip this part and complete the **Schedule D Tax Worksheet** in the instructions if either line 14b, col. (2) or line 14c, col. (2) is more than zero.

17	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) but not less than zero	18					
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)	19	202				
20	Add lines 18 and 19	20	202				
21	If the estate or trust is filing Form 4952, enter the amount from line 4g; otherwise, enter -0- ▶	21	0				
22	Subtract line 21 from line 20. If zero or less, enter -0-			22	202		
23	Subtract line 22 from line 17. If zero or less, enter -0-			23	130		
24	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 on line 24? ☐ **Yes.** Skip lines 25 and 26; go to line 27 and check the "No" box. ☒ **No.** Enter the amount from line 23			25	130		
26	Subtract line 25 from line 24			26	202		
27	Are the amounts on lines 22 and 26 the same? ☒ **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			
29	Subtract line 28 from line 27			29			
30	Multiply line 29 by 15% (.15)					30	
31	Figure the tax on the amount on line 23. Use the 2012 Tax Rate Schedule for Estates and 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 Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)					33	50
34	**Tax on all taxable income.** Enter the **smaller** of line 32 or line 33 here and on Form 1041, Schedule G, line 1a (or Form 990-T, line 36)					34	20